of original entries, - the deposites on the credit side, and the checks on the debit side; hence if more deposites are withdrawn than are deposited, the balance of the deposite account will be on the debit side and the abstraction will be seen. The mode in which this inevitable difficulty was surmounted, shows that no ingenuity can devise guards that ingenuity cannot devise means of evading. The chief evasion was to with-hold charges that ought to have been made. After the falsifications were dis-covered, the implicated officers were urged to charge up the suppressed charges, and they accordingly charged one debtor $84.032.86 and other debtors $56.252.90 making together $140.285.76. Most of the charges had been suppressed from periods Extending through the year 1856 to July 1857, and they constitute, in some cases, the existing overdrafts. The suppressed charges existed in the knowledge of the parties alone who suppressed them. One of the items is ten thousand Dollars, that had been abstracted in one sum from the Bank's funds in New York, Jan'y 1st 1857, by the secret written directions of an officer of the Bank to have it transferred to the credit of another corporation, of which also, he was an officer.

The statements presented weekly to the Directors and forwarded quarterly to the Banking Department, represented the deposites as fluctuating between about fifty five thousand dollars and seventy thousand. The deposites never fell below $51.314.27 till the statement of the 22nd of May 1857 represented them as only $48.702.72 and the statement of the succeeding week (May 29) at only $45.272.26. The unusual depression excited the attention of the president who inquired into the cause thereof. The book keeper said he also had noticed the