February 9th 1855.

Bro. Simmons,

For the better arrangement of the Books under your charge, and <that> the interest of the different accounts, Departments,& enterprises be more clearly identified, so that each may present its gain or loss, with but little labor to arrive at it,

It would be well to be particular, and it is the only correct way to attain the object desired, viz, That each Department of the Public Works be <properly> charged & credited with is Receipts and disbursements.

For Example

The Machine Shop should be charged with the total time of the men each week, and the Material; and credited with the avails of that time & material.

The Carpenter shop the same, and all others in the same ~~way~~ manner throughout the entire works, Quarry, Sand Pile, &c &c included.

I do not know but this has been your former method of Keeping the books, if so all right, if not it should be adopted so that each enterprise, like personal worth, May stand on its own basis, and exhibit to whom it may concern, the gain or loss made by embarking in it.

It is true, that it wi ll take some time to effect the object desired, but it requires a commencement. President Young is particularly desirous, that order, plainness, correctness, & brevity should characterise all the branches, not only of the Public Works, in this city in the Bookskeeping Department but also where ever his jurisdiction extends.

I hope these few suggestions will meet with your co-operation as far as may be.

I Remain

 Your Friend & Brother,

 Daniel Mackintosh Clerk