could easily be made practicable for an Army; and having lately had Occasion to order a Detachment to ascend the Guzzlehatty Pass, we have had an Opportunity to ascertain that it is, of all the Passes leading into the Carnatic, by much the most steep and difficult.

The Nature, therefore, of the Pass by which his Artislery and Stores must come from Mysore, would prove no inconsiderable Obstacle to Tippoo in forming a Design against the Carnatic from that Quarter; and, as I trust that he could neither take Dindigul, Trichinopoly, Tanjore, Sankerydroog, or Namcul, which are our Frontier Forts on that Side, I look upon it to be almost impossible that he, or any of his Successor, will venture to pass the Coleroon with an Army into the Center of the Carnatic, leaving their Supplies and Communications of all Kinds exposed to be attacked and interrupted by the Garripisons of the Places that I have mentioned, supported by Bodies of Troops that might be stationed for the Purpose under their Cover and Protection.

I am convinced that Sir Charles Oakley and General Abercromby will felect the most capable and trust-worthy of your Servants to manage the newly acquired Territories; and General Abercromby agreed fo perfectly with me that it was of the utmost Importance for the National Character, and for the Interest of the Company, that we should commence our Government of the Countries on the Coast of Malabar upon a good Plan, that it was concerted between us, that it would be most prudent, before we divided them finally into Diffricts, to appoint Comminioners to make a temporary Settlement with all the Chiefs for this Scason, and then to proceed upon an active and earnest Investigation of the Amount of Revenue that those Acquisitions are capable of paying, the Extent of the different Articles of Commerce, the Nature of the Tenures of the Rajahs or other Chiefs, and the Classes and Numbers of the Inhabitants, in order that the Supreme Government may be enabled from their Reports, and the Observations and Suggestions of the Government of Bombay, to propole a System for the future Management of that Country, which may include Rules for the Conduct of the Revenue and Commercial Departments, and, above all, for a strict and impartial Administration of Justice: And, as many of the Bengal Servants have had great Experience in conducting the internal Bufiness of extensive Indian Provinces, it is my Intention to depute Two of those in whom I can place particular Confidence, as foon as the Change of the Monfoon will render it practicable, to join Two Commissioners that General Abercromby will, at my Recommendation, appoint, immediately to commence upon the Undertaking that I have defcribed, and to affift in collecting the necessary Materials, and in framing the Report that will be expected from them.

That Coast has been in a State of great Distraction and Confusion fince the Time that Tippoo's Troops, and the Officers of his Government, were driven out of it; the Two great and inimical Classes of the People, the Nairs and Moplas, being almost at open War with each other, and great Dissentions about Boundaries, and revived old Claims prevailing amongst the Nair Rajahs themselves; but as General Abercromby will immediately, upon descending the Ghauts, detach Troops into the different Districts, I hope that I shall soon hear that Tranquillity has been restored, and the Company's Authority completely established throughout all these Countries.

I shall defer giving a final Opinion respecting the Military Establishment that will be necessary in suture, until L can be more minutely informed than I am at present of the Condition of the Forts, and the internal State of the Countries that we have acquired; but I am much inclined to believe that the whole of the Augmentation in the Native Troops, that was made at the Commencement of the War, may be reduced with the utmost Safety.

I am at present builty occupied in fending the heavy Artillery, Stores, Sick, &c. &c. down the Ghauts, in order to enable me to evacuate the Forts that are to be restored to Tippoo; and although I shall now have it almost daily in my Power to discharge some of the Public Servants and Buliocks, I shall not be able to reduce the Departments completely to the Peace Establishment, until the Arrival of the Troops at the Cantonments that will be allotted for them in our own Territories: But it must give you very great Satisfaction to hear that there neither is at present, nor will be at their Arrival in Quarters, One fingle Rupee of Arrears due to the Troops, or to any of the Public Departments, and that the Accounts of all Descriptions of Military Expenditure are fo closely brought up, that I can at present see no good Reason to prevent the Three Presidencies from making up, in the Course of the next Six Months at farthest, distinct Statements of the Whole of the extraordinary Expences that have been incurred by the War.

A fmall extra Expence must be continued to some of the Bombay Troops that will be obliged to remain in Huts, to be made by themselves, during the next Rains, on the Coast of Malabar; and the Bengal Native Troops must also draw Field Allowances until they return to their Cantonments in Bengal, which cannot happen before January next; but both these Articles may be estimated with sufficient Correctness to be introduced in the general Statements of extraordinary Expence.

Perferam Bhow, with the Corps under his immediate Command, proceeded directly from Seringapatam towards his own Country, and Hurry Punt, and the Nizam's Son and Minister, will separate from this Army in a few Days. General Abercromby commenced his March to the Coast of Malabar on the 26th Ultimo, and was, on the same Day, joined by Captain Little's Detachment, which had only been engaged to serve with the Maratta Army during the War.

I have the Honor to be, with great Respect,
Honorable Sirs,
Your most obedient, and
most humble Servant,
CORNWALLIS.

Camp in Mysore, April 5, 1792.

P. S. Since the above Letter was written, Captain Reynolds has, to my great Satisfaction, been able to finish the Sketch, that accompanies this Dispatch, of the Whole of the Countries that have been ceded by Tippoo to the Allies respectively, excepting the District of Soondoon, which belongs to the Portion that sell to the Marattas, but of the Extent and Position of which it has not been in his Power to obtain precise Information.

Tippoo's Country having been divided according to its Revenue and not its Extent, it will be obvious to you that the Nizam and the Marattas could not, in the highly cultivated and fertile Countries in which their Portions were claimed, receive the fame Number