Re Sales of Horses.

AUDIT OFFICE, OTTAWA, December 2, 1898. SIE,—There were two sales of cast horses at Winnipeg during 1897-98, one on Sep-tember 4th, 1897, at which 4 horses were sold, and one on June 4th, 1898, at which 6 were sold. I have to call your attention to the charges made by the auctioneer, T. T. Smith, as compared with the charges made the year previous for a sale of 5 horses, made by Auctioneer C. F. Hill:

| 1896–97. | | | 1897-98. | | | |
|--|--------------|----------|---|------------------------------|--|--|
| Commission, 5 per cent Advertising— "Free Press" "Tribune" Posters | 3 10 7 | 20 50 | \$ cts. Commission, 10 per cent *11 30 Advertising— *11 30 "Free Press" | 12 10 3 1 1 1 | cts. 60 00 00 00 50 50 50 50 | |

* First sale.

+ Second sale.

There is no certificate on the vouchers as to these expenses, by the officer present at the sale, nor is there any evidence that these accounts have been examined and approved in the department.

I am, sir, your obedient servant,

The Acting Dy. Minister of Militia and Defence.

J. L. McDOUGALL, A.G.

DEPT. OF MILITIA AND DEFENCE, OTTAWA. Dec. 28, 1898.

SIR.-I have the honour to return to you herewith the vouchers transmitted with your SIR,--1 have the holdour to return to you herewith the vouchers transmitted with your letter of the 16th instant, relative to the sale of horses, and to state that arrangements have been made to have all advertising done by the department after this, and auc-tioneer's claims for services submitted for payment here.

I am, sir, your obedient servant.

The Auditor General.

L. J. PINAULT, Lt.-Col., D. M. of M. & D.

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