my net emoluments after deducting the bailiffs' fees would have been $674.42, and for "B's" information I will state the exact number of these papers served by me with the emoluments derived therefrom :

Of the 163 bills in chancery I served 36 at $2.25	$81 00
Of the 404 summonses in S. C. I served 75 at $2.70............	202 50
Of the 779 summonses in C. Court I served 191 at $1.80........	343 80
	$627 30
Deduct for bailiffs' fees (one half)	313 65
	$313 65

Sheriffs' net proceeds for serving papers issued for service in my county in 1876 being less than one ninth the sum "B" would lead the public to believe I should have secured. I shall leave it for "B" to answer who served the balance of the 1,346 bills and writs and got the fees. There are several other statements in "B's" letter quite as fallacious as the examples I have given ; but I shall touch on no more at present, hoping to have an opportunity at no distant period of discussing the subject before a committee of the Legislature, perhaps in "B's" presence, where the public will be enabled to judge between us. In conclusion I beg to say that I fully agree in some of "B's" remarks. His proposal to have an Inspector of Sheriff's Offices is one which I highly approve ; and have already pressed upon the Attorney General, believing it to be a step calculated to benefit the lawyers, the Sheriffs and the public.

Were such an officer now in existence the grievances of which the Sheriffs complain would be investigated, and the result of the inquiry communicated to the Government by a reliable officer of their own. "B's" suggestion that the Sheriff's fees should be curtailed in the same way as the Registrars is a good idea, and will commend itself to the Legislature. The emoluments of some of the shrievalties are very small, the Sheriffs receiving less than the Division Court bailiffs. Let the services be made as proposed in my Bill and upwards of $20,500 now lost to the Sheriffs through others doing their work would be secured to them, thus enabling them to contribute to a fund which might be called the "Supplementary and Inspection Fund," from which the Inspector could be paid, and the poorer shrievalties supplemented and brought to a fair and reasonable income, without doing injustice to any of the Sheriffs or adding any additional burdens on the people. I simply propose that the 9,317 bills and summonses now served by others than the Sheriffs, and the emoluments accruing therefrom, amounting to upwards of $20,500 annually should be given to the Sheriffs and not to the Process-serving Attorneys as is the case at present. By doing this the proposed fund would be ample to give the necessary aid to the poorer Sheriffs and bailiffs. I shall do all I can to assist "B" in giving effect to his excellent idea ; but I shall expect him to reciprocate by assisting me to secure the services and the emoluments I have named which is necessary to create such a fund as he proposes.

While "B," whom I presume is a professional gentleman, sees how the Sheriff's fees can be curtailed and sounds a note of warning, he seems oblivious to the fact that his own fees may be curtailed also. It was only the other day that I was asked by a member of the Legislature "if the bill of costs in *Whipple* v. *Gearing* which I published, could be taken as a fair sample of lawyer's costs," adding that if it were so the time had arrived for taking the matter into the hands of the Legislature and revising the whole tariff of fees. If this should be done the fees are not likely to be increased.

I regret very much that "B." did not publish his letter in some paper more generally read than the Law Journal, which, I presume, is principally seen by the members of the Legal profession. The subject is one in which all classes of the community are interested, and all should have an opportunity of forming a judgment as to the question at issue ; thence my desire to give it all the publicity in my power.

Yours, &c.,

Arch'd McKellar,

Sheriff Co. Wentworth.

Hamilton, Feb. 19, 1880.