POOR DOCUMENT

MC 2033

WANTED

WANTED—Second-class school teacher for district No. 12, Simonds. State salary. Loughlin McNeill, Secretary. 717-8-6d

WANTED—Second or third-class female teacher, in district No. 15, parish of Johnston, for year beginning August 12. Apply, stating salary, to George R. Ward, Secretary, Annidale, Queens Co., N.B. 715-3-5d

WANTED—Second or third-class teacher, for district No. 3, Hastings, Albert Co., N.B. Apply, W. W. Kinnie, Secretary. 706-8-16-sw

WANTED—As principal of Canterbury Station school, a first-class male teacher. State salary. Address John B. Jarvis, Canterbury Station, N.B. 707-8-16-sw

WANTED—Second-class female teacher for district No. 6, Red Rapids, N.B. Apply, stating salary, to Avard Hanson, Red Rapids, Victoria Co., N.B. 708-8-16-sw

WANTED—Second or third-class female teacher for school district No. 14, parish of Drummond. Apply to H. Howlett, Secretary to thrstees, Lake Edward, N. B. 668-8-10-sw

WANTED—Capable girl to go to New York to do general housework in small family. References as to character and previous service required. Apply by letter only to Mrs. J. Strieder, care of Mrs. J. M. Robertson, 11 Crown street. 631-tf-sw

WANTED—Second-class female teacher (one that teaches music preferred), for school district No. 8, Chance Harbor, N. B. District rated poor. Usual salary for fall term $65 or $70. For further particulars write N. C. Belding, Secretary Trustees, Chance Harbor, St. John county, N. B.

MEN WANTED—In every locality in Canada to advertise our goods, tack up showcards in all conspicuous places and distribute small advertising matter. Commission or salary $83 per month and expenses $4 per day. Steady work the year round; entirely new plan; no experience required. Write for particulars. Wm. R. Warner Med. Co., London, Ont., Canada. 10-14-eaw-d

WANTED—Reliable and energetic men to sell for "CANADA'S GREATEST NURSERIES." Largest list of hardy varieties suited for the Provinces of New Brunswick, specially recommended by the N. B. Department of Agriculture. Apply now. Liberal terms. Pay weekly. Permanent situation. Stone & Wellington, Toronto, Ontario. 2-8-sw-tf

Ambitious young men for large Insurance Company as agents. Experience not necessary. Men of character, energy and push can make big money and position. A few good country districts open for the right parties. Address at once "AGENT," P. O. Box 13, St. John, N. B.

MONEY TO LOAN

MONEY TO LOAN at current rate of interest, on city and county improved real estate. H. H. Pickett, Solicitor. 670-8-29-dw

FOR SALE

ENGINE FOR SALE—75 H.P. Peerless, compound, self-oiling, in perfect condition. Price $600.00. Selling on account of more power being required. T. S. Simms & Co., Ltd., St. John, N. B. 410-8-5-sw

GREAT FARM BARGAIN

A dairy, poultry and fruit farm of 140 acres with enough wood to sell to pay for it; on main road near hustling village and 4½ miles from city; cuts 20 tons of hay; 25 plum and 25 cherry trees; 200 barrels apples a year; neat cottage house of five finished rooms and chance to finish more; barn 33x56 with tie-up for 9 head; horse hay fork; carriage house and four hen houses, 50x16, 30x14, and two 14x8 practically new; 800 cords of wood, easy haul to good market where stove wood sells for $8.00 per cord; the owner of this farm has gone West and wants his family to join him at once; he owns in mowing machine, horse rake, harrow, plow, cultivator, new incubators, two brooders, etc., etc., for only $2,000, half cash, easy terms for balance. Don't delay. First man here with $1,00 gets it. E. A. Strout Co., 142 Main street, Waterville, Maine.

NOTICE OF SALE

To Edward Kincaide of the city of Saint John in the province of New Brunswick, carpenter, and Theodosia Mary, his wife, and to all others whom it may concern.

Take notice that there will be sold at Public Auction at Chubb's corner (so called) in the city of Saint John aforesaid, on Saturday, the twenty-second day of August next, at twelve o'clock noon.

All that certain piece or parcel of land situate, lying and being in the Salmon Creek Settlement, in the parish of Johnston, in the county of Queens, in the province of New Brunswick, known as the western half of lot number eleven (No. 11), granted by the Crown to Thomas C. Warden, and bounded as follows: On the north by land granted to Patrick Lammon, on the east by main highway road leading through Salmon Creek Settlement, and on the south by lands granted to George Thorne, containing fifty acres more or less, together with all the buildings and improvements thereon, and the rights and appurtenances to the said lands and premises belonging or appertaining.

The above sale will be made under and by virtue of a power of sale contained in a certain indenture of mortgage dated the twenty-ninth day of December, A. D., 1905, made between the said Edward Kincaide and Theodosia Mary, his wife, of the one part, and me the undersigned, Ida Jane Donald, of the parish of Hampton, in the county of Kings, in said province, married woman, wife of Thomas C. Donald, of the same place, druggist, of the other part, for securing the payment of certain moneys therein mentioned and registered in the Registry Office for Queens county, by the number 22,460, in Book "I," No. 8, pages 115, 116, 117, default having been made in payment of the moneys secured by said mortgage.

Dated this tenth day of July, A. D., 1908.

IDA J. DONALD, Mortgagee.

J. R. ARMSTRONG, Solicitor. 561-8-22-sw

NOTICE OF PROBATE

Notice is hereby given that probate of the estate of John C. Price, late of the parish of Greenwich, in the county of Kings, farmer, deceased, has been granted to the undersigned. All persons indebted to the said estate are requested to make immediate payment, and all persons holding claims against the estate are requested to present the same duly attested to the undersigned executor James I. Price at 448 Main street, St. John, N. B., or to his solicitor, George H. V. Belyea, within one month from the date hereof.

Dated this eleventh day of July A. D. 1908.

JAMES I. PRICE, Executor.

GEORGE H. V. BELYEA, Solicitor. 556-8-6

A. R. Slipp, LL. B. R. B. Hanson, B. A., LL. B.

Slipp & Hanson

Barristers-at-Law, FREDERICTON, N. B.

Agents for the Bank of Nova Scotia. Long distance telephone connection.

RHODE ISLAND HOSPITAL

TRAINING SCHOOL FOR NURSES

The Rhode Island Hospital offers a 3-year course of training in care of patients in Medical, Surgical, Obstetrical and 6 Special Departments. 4,999 patients treated in 1907. Applications are now being considered for classes entering in Oct., 1908, and January and April, 1909. Maintenance and money allowance sufficient for personal expenses are given. For further information and circulars, address Miss Lucy C. Ayers, Rhode Island Hospital, Providence, R. I.

At Chubb's Corner on Saturday a water and sewerage 6 per cent. bond for £250, equivalent to $1,000, was offered for sale by auctioneer F. L. Potts. The bond, which will fall due in 1911, was purchased by the chamberlain as a sinking fund investment at 3 per cent. premium. The lease of the lands and fishing privileges at Douglas Lake was put up for sale and withdrawn at $200. A lot in Germain street, Carleton, was bid in at $165.

ASTOUNDING STATE OF THINGS IN CROWN LANDS OFFICE SHOWN

"Suspense Account" Disclosed in Audit--Gov. Tweedie Paid $13,686 Two Years Ago to Close It

Government Calls on Him Now to Pay $8,100 Interest—He Disclaims Liability and Intimates That Others Should Have Paid the Principal—The Discovery of the Suspense Account and Auditor Miller's Tracing It Through the Years Since the Nineties—Letter from the Governor to the Surveyor General.

The provincial government has called upon Lieut. Gov. Tweedie to pay into the crown lands department the sum of $8,110, which it is claimed is due on account of certain transactions between the government and certain parties, chiefly lumbermen, in the early nineties, when Mr. Blair was premier.

It appears that the sum of $13,686.76 was carried as a suspense account from 1895 until October, 1906, when Hon. Mr. Tweedie closed it out by personally handing the amount to the deputy receiver general. It is the interest on this amount that is now demanded. The governor declares that though he paid the original amount he was not responsible for the transactions, and denies liability for the interest. The inference is that moneys which should have been paid into the provincial treasury were diverted from time to time to other uses by the government, presumably political, and that had there been no special audit the facts would not have been disclosed, as this suspense account never figured in the reports submitted to the legislature.

As already stated Lieut. Gov. Tweedie disclaims personal responsibility for the bills which he paid in 1906.

Auditor Miller discovered the suspense account, was authorized to probe the matter and communicated with the governor. His report and the governor's reply are given herewith, omitting the detailed schedules copied from the books in the receiver general's office.

AUDITOR MILLER'S REPORT

REPORT ON CROWN LAND SUSPENSE ACCOUNT INVESTIGATION.

Montreal, July 17, 1908.

Hon. W. C. H. Grimmer, Surveyor General, St. Stephen, N. B.

Dear Sir:—In the course of my investigation into the books of the Crown Land Department, I came across certain items which I felt it was my duty to draw the attention of your government to and which I did on the fourth of June last in the following letter addressed to you.

CROWN LAND INVESTIGATION.

Fredericton, N. B., June 4th, 1908.

Hon. W. C. H. Grimmer, Surveyor General, St. Stephen, N. B.

Dear Sir:—In pursuing my investigation into the books of the late W. P. Flewelling I came upon an account which I think it right to draw your attention to. As I understand that the government meets to-morrow and it may be well that you be in possession of the facts so far as I am at present able to lay these before you. The account I refer to starts in Mr. Flewelling's books in February, 1893, and continues in these books down to 8th of October, 1896, when the account disappears from Mr. Flewelling's books thus "By amount arranged with Mr. Babbitt." I endeavored to follow this item into Mr. Babbitt's books but failed. In place of it, however, I find that there was a Suspense Account for a very much larger sum carried on the books of the receiver general since 1895, in connection with the Crown Land Department, details of which are as follows:

*J. Robinson	1,604.26
*W. P. Flewelling	4,904.03
W. Salter	1,800.00
W. Richards	503.40
J. B. Snowball	1,003.48
E. Sinclair	950.00
Thos. Hetherington	1,520.00
St. Lawrence Lumber Co.	1,000.00
M. F. Richards	401.59
Total	$13,686.76

*Dft. Stumpage Due do. 1895.

This balance was carried forward each year in the receiver general's books until the 23d of October, 1906, on which date the Hon. L. J. Tweedie paid cash to Mr. G. N. Babbitt, D. R. G. amounting to $13,868.73 This sum was placed to the credit of the Crown Land suspense account and so closed the account. Three days later, namely, the 26th of October, 1906, the Bank of British North America was authorized to grant an additional ten thousand dollars overdraft to Mr. W. P. Flewelling bringing the total amount of overdraft authorized up to $25,000.

At the close of the fiscal year 1906 (31st October), I find the bank pass book shows an overdrawn balance of $23,457.14, an amount which being in excess of the authorized overdraft I have today asked the manager to explain as to what security he held for the excess.

I have not gone far enough into this matter to have drawn any definite conclusions, but I know that Mr. Flewelling's deficit arises in the following way:

(1) He deposited more money in salary than he appears to have drawn out in personal cheques as far as I have gone in my investigation.

(2) That during the period investigated he paid the receiver general cheques on account of stumpage, etc., in excess of what he deposited, that is, if we leave warrants deposited out of account.

(3) In this way he was practically paying stumpage, etc., or a considerable sum thereof out of warrants which he received from the receiver general, and the inference is that he was retaining the cash collected on stumpage and other like accounts.

I enclose herewith the undernoted documents found among the private papers of your late deputy surveyor general.

(1) A blank note signed L. J. Tweedie, surveyor general, N. B., and endorsed by the same gentleman.

(2) An order signed by L. J. Tweedie, for one thousand dollars payable to himself, drawn on the receiver general, Fredericton, N. B., and dated 29th December, 1893.

(3) A letter dated 29th December, 1893, addressed to William P. Flewelling, Esq., Fredericton, signed L. J. Tweedie, which letter speaks for itself.

(4) A letter dated 2nd of April, 1894, addressed to R. Inglis, Esq., manager, Bank of British North America, Fredericton, signed L. J. Tweedie, surveyor general, and marked approved, July 18th, 1896, A. T. Dunn, surveyor general. This letter speaks for itself.

(5) Copy of letter addressed Hon. L. J. Tweedie provincial secretary, Chatham, dated 8th October, 1896, and signed W. P. Flewelling, also memo of same date, which apparently accompanied the letter.

(6) Telegram from St. John, N. B., dated 22nd September, 1896, addressed to W. P. Flewelling, signed L. J. Tweedie and A. T. Dunn.

(7) Letter addressed to Hon. L. J. Tweedie, dated 13th October, 1896, and signed W. P. Flewelling, which explains itself.

Taking the above facts and figures into account it may be well for you and your colleagues to consider if some explanation should not be given as to them.

Respectfully submitted,
ROBERT MILLER,
C. A., F. C. A. (Can.)

To this letter I received a reply from you on the 8th of June in the following terms:

St. Stephen, N. B., June 8, 1908.

Mr. Robert Miller, Fredericton, N. B.

Dear Sir:—I enclose herewith the papers presented by me to the executive government on Friday along with your reports re Crown Land Investigation. It is the wish of the government that you should probe the matter to the bottom for the purpose of ascertaining the state of affairs in the Crown Land office. If necessary the government wishes you to present the matter to Governor Tweedie and find out what he has to say in respect to the account and the fact that it was allowed to stand for so many years before being paid and that no interest appears to have been paid. We wish to know the truth in respect to this matter, and want it brought out to the fullest extent, no matter who should be affected by the report.

I expect to be in Fredericton on Friday and will see you further in respect to the matter.

Yours truly,
W. C. H. GRIMMER,
Surveyor General.

Acting on the instructions of your government communicated to me in the above letter, I proceeded to make a thorough investigation into this suspense account and append hereto schedules showing the figures from the time the suspense account appears in the Crown Land books to the date when it is paid off in the receiver general's books and also schedules showing the interest lost to the province through the transactions which have passed through this suspense account.

On the second page of schedule 5, I have marked the individual items which make up the $13,686.76 (being the total of this suspense account) A to I for the purpose of facilitating the tracing of those items into the Crown Land office suspense account. I will now endeavor to follow through, in as simple a manner as possible, these transactions as they present themselves taking them in order as they appear in schedule 5.

TRANSACTION A.—J. ROBINSON $1,604.26 DRAFT STUMPAGE.

This transaction appears to have originated in a stumpage note in the Crown Land Department which note apparently was renewed from time to time as will be shown by the entries given in schedule 1, for, during the continuance of that account in the Crown Land books we find the note being renewed from time to time and eventually paid off in the receiver general's books, Crown Land suspense account for in schedule 5 you will find that a cheque No. 468 dated 8th October, 1896, was issued to W. P. Flewelling for $1604.25 to take up L. J. T.'s draft on J. Robinson, which item remained at that figure in the receiver general's books down to the 23rd of October, 1906, at which date the suspense account was closed.

TRANSACTION B.—W. P. FLEWELLING, $4,904.03 DUE STUMPAGE 1896.

This transaction appears to arise out of a cheque dated the 19th of February, 1896, in favor of G. N. Babbitt for the sum of $5,270.02 signed by W. Flewelling, which cheque appears to have been included in the territorial revenues of the previous fiscal year and held in the receiver general's department until 8th October, 1896, when the above referred to cheque was issued and the cheque for $5,270.02 handed back to Mr. Flewelling's department. In my letter to the Hon. Lieutenant Governor dated 18th June, Question No. 7, subheads a, b and c, I have asked for an explanation of this transaction as it would appear to me an explanation as to whose stumpage this was should be forthcoming.

TRANSACTION C.—W. SALTER, $1,800 NOTE DUE ON STUMPAGE.

With regard to this transaction it will be seen from the 1st page of Schedule 1 that Mr. Wm. M. Salter gave a draft on 29th December, 1893, for $1,985 which when discounted practically closes the Hon. L. J. Tweedie's account as at that date and does not appear to have any connection at all with stumpage. By following the items in Schedule 1 it will be seen that this draft was renewed from time to time and interest all being charged to account "Hon. L. J. Tweedie," it will be seen in Schedule 5 that on 31st August, 1896, the receiver general's department issued a cheque for $2,300 (No. 424) in favor of the Bank of British North America to take up this note of Salter's which had been apparently reduced to $1,800 along with a note of Richards' for $500. Who Salter was and why this note was given are matters dealt with in my letter to His Honor, dated 18th June last.

TRANSACTION D.—W. RICHARDS, $503.40 NOTE STUMPAGE.

This is another case of stumpage note not being met by the apparent debtor and taken up as shown in Schedule 5 with the cheque mentioned in transaction C, cheque No. 425 dated August 31st, 1896, for $3.40 being issued by the receiver general's department to pay the interest due thereon.

TRANSACTION E.—J. B. SNOWBALL, $1,003.48 DRAFT STUMPAGE.

Here again is another item originating in a stumpage note, and Schedule 1 shows this note renewed from time to time until in Schedule 5 on 13th October, 1896, the receiver general's department issued cheque No. 471 in favor of W. P. Flewelling for $1,003.48 to take up acceptance L. J. T.'s draft on J. B. Snowball.

From examination into the accounts of the Snowball firm the stumpage bills charged them appear to have been paid by them regularly, either in cash or in notes, which notes appear to have been met in a businesslike manner, with this one single exception, and it is difficult to understand why the province should have stood out of this interest on this amount from 13th October, 1896, until 23rd October, 1906; also what would lead the Snowball firm to permit of another party paying their debts if the note above referred to was a debt of their firm and not some accommodation transaction.

TRANSACTION F.—E. SINCLAIR, $950 CHEQUE L. J. T. STUMPAGE.

In Schedule 5, on the 27th October, 1897, the receiver general's department issued cheque No. 602, $950, with explanatory note:

"Hon. L. J. T. Cheque Sinclair Stumpage 1896."

Sinclair, as well as the others above mentioned, seems to have paid his stumpage bills regularly, and I think this transaction must be looked on purely as an accommodation to some one.

TRANSACTION G.—THOS. HETHERINGTON, $1,520 NOTE STUMPAGE.

This transaction is clearly set forth in Schedule 2 and speaks for itself without any explanation from me. Why Hetherington should not have met that note is a matter which should be explained by the receiver general in office at the date when the note was paid out of the provincial funds, namely, the 28th of March, 1893.

TRANSACTION H.—ST. LAWRENCE LUMBER CO., $1,000 NOTE STUMPAGE.

Schedule 3 shows this account in detail and I cannot see from my examination into the books why this note should have been paid out of the public funds.

TRANSACTION I.—W. F. RICHARDS, $401.59 TIMBER BERTH.

It will be seen from Schedule 4 that this was a cheque given by W. F. Richards and dishonored at the bank and taken up on the 19th of October, 1893, by a cheque No. 410 by the receiver general's department in favor of the Bank of British North America.

Having completed my investigation I laid before the premier, yourself and other members of the executive council the schedules appended hereto, including the interest statements showing that the province had lost $8,110.07 interest on carrying this suspense account, along with a series of questions which your premier directed me to incorporate in a letter to His Honor the Lieutenant Governor, which read as follows:

Fredericton, N. B., June 18th, 1908.

Hon. L. J. Tweedie,
Lieutenant Governor,
Chatham, N. B.

Your Honor:—I have been engaged by the government of New Brunswick to investigate the position of affairs in the Crown Land Office.

I have been working on these accounts for the past four weeks and in connection therewith there are several entries in the books of the Crown Land Department, during the time when Your Honor was Surveyor General, on which I think you could give me some valuable assistance in clearing up, if you would be good enough to do so. These entries also run through the receiver general's books during the period that you were provincial secretary, so that I have no doubt that you will be sufficiently conversant with them to comply with this request, without encrouching too much upon Your Honor's time.

In the Crown Land Office there is a small ledger which I have called for the sake of identification "Cash Ledger B," and if you could find time to look at page 254 therein you will see the account which is under your name.

The account runs to page 246 and therefrom to page 238 and covers the period from 25th February, 1893, down to 8th October, 1896.

I should like, if Your Honor would give me any information possible with regard to the following questions, which I now respectfully submit:

No. 1. On perusing the above referred to account, it appears to me to be an account largely in connection with accommodation.

Would you mind looking over the account and giving me any explanation you can in connection therewith?

For example:

(a) Who is W. M. Salter?

(b) Can you give me any explanation that will help me to understand better the entry appearing on the foot of page 254 in the Crown Land Ledger where Mr. Salter appears to have given a note for $1,985, due 2nd April, 1894, and which note was discounted and placed to the credit of the account and thereby the account was practically closed. This note seems to have been renewed from time to time and eventually passes from the Crown Land Ledger into the Crown Land Suspense account. In the Receiver General's Ledger and on page 772 in that ledger, you will find this note was taken up with a cheque on the suspense account with the Bank of B. N. A., the cheque here referred to is No. 424 for $2,300 and the difference is explained by the fact that Richard's note was taken up as well as Salter's with this cheque—$500 and $1,800 respectively.

2. I cannot quite understand the entry of the 4th September, on page 254 of the Crown Land Ledger, which reads thus:

"To ck No. 723 to retire note W. P. F. $1,100."

Would you be good enough if you can recollect the transaction to tell me how the note was drawn and if Mr. Flewelling was the acceptor, who was the drawer? Was it with your consent that this note was debited to your account?

3. Can you give me any information with regard to the commencement of the James Robinson transaction, which terminated in the Crown Land Suspense Account?

4. If you will again glance at the top of page 254 of the Crown Land Ledger you will find discount paid ($15.15) on J. B. Snowball's draft for $1,000. This draft seems to have been running through the books for a number of years and then is finally settled in the Crown Land Suspense Account in the Receiver General's ledger, page 772, on 13th October, 1896. The entry there appears:

"To ck. 471 W. P. F. $1,003.48 acceptance L. J. T.'s draft on J. B. Snowball."

(a) Is there any reason why this draft should have been charged back to your account, and interest theron made a charge against you for all these years?

(b) Possibly you may recollect some reason why J. B. Snowball did not meet this draft, if so, I would be pleased if you will advise me, as on most other occasions Snowball's drafts seem to have been promptly taken care of.

5. In the Crown Land Ledger, you will notice the following have been credited to your account:-

On page 254—

1893 May 10th, by check from G. N. Babbitt	$400.00
1893 June 19th, by check from G. N. Babbitt	60.00
1894 July 6th, by check from G. N. Babbitt	58.00
1895 Feb. 11th, by check from G. N. Babbitt	30.05
1895 April 4th, by check from G. N. Babbitt	29.71
Making a total of	$577.76

I find that Mr. Babbitt charged these items against your salary account and presume he did this with your authority and would like you to say whether this is the case, and why these entries appear to the credit of your account in Mr. Flewelling's books.

6. At the foot of page 238, in the Crown Land Ledger, there is an entry which reads "By amount arranged with Mr. Babbitt, $3,244.32." This item is not at all clear to my mind, and if you have any recollection with regard to it I should be pleased to receive the same.

7. There appears at top of page 772 in the Receiver General's Ledger under the heading of Crown Land Suspense, seven entries to the debit of that account, amounting in all to $10,765.17. Would you be good enough to peruse this carefully and give me any information which you may have with regard to these items, which I think were made during the period when you were Provincial Secretary and more especially the following:—

(a) 1896, 8th Oct. "To ck. No. 469 W. P. F. $4,904.03, W. P. F.'s check received for stumpage 1895." Do you recollect just what the nature of this transaction was and what bearing it would have on the Crown Land books?

(b) On Feb. 19th, 1896, I find that a check in favor of G. N. Babbitt was issued by Mr. Flewelling for the sum of $5,270.02, which check was cancelled on 8th October, 1896. Do you know if this check is in connection with the check referred to in my preceding question?

(c) Could you give me any idea why this check for $5,270.02 should not have been paid into the bank by the Deputy, but held from February to October?

On page 643 in the Receiver General's Ledger under the heading of Crown Land Office suspense, I find the entries before referred to amounting in all to $10,765.17 transferred, and in addition thereto there are three other items amounting in all to $2,921.59, and bringing the total of the debit of the suspense account up to $13,686.76, at which figure the balance remains till date of settlement. Any explanation that you can give me on those three entries will be appreciated.

8. I notice an entry on this page of the Ledger, dated 23rd October, 1896, "By cash from Hon. L. J. T. $13,686.76."

(a) Do you recollect this transaction and the circumstances which brought about the closing of the Crown Land suspense account in this manner?

(b) Can you remember the manner in which the payment was made?

9. I enclose herewith copy of a note, dated 25th May, 1898, at 3 months' date for $350, drawn by W. P. Flewelling on yourself. I cannot place this just satisfactorily, and it may be that you can give me some explanation of what led to this transaction.

10. I enclose copies of certain papers marked "Copies No. 2," and would like to have as full an explanation as Your Honor can give with regard to those documents and what bearing they would have on the late Deputy's accounting.

11. I enclose a copy of a letter, dater 2nd April, 1894, addressed to the manager of the Bank of British North America, and trust that you may recollect this matter sufficiently well to give me the reason for the Deputy requiring the overdraft referred to.

12. Do you have any recollection of the reasons given by Mr. Flewelling for requesting this $15,000 overdraft to be increased to $25,000?

13. If your honor will permit me to ask another question in this connection, it would be a general one with regard to those overdrafts, i.e. Do you recollect the representations that were made to you at any time in connection with the granting of these overdrafts, because it seems strange why the Deputy should have required them when he was receiving his warrants regularly and should have had funds sufficient to attend to the demands of the different services pertaining to his department.

14. I enclose a copy of a blank bill, which explains itself.

(a) Can your Honor give me any explanation of how this document would get into the possession of the Deputy?

(b) Do you recollect any circumstances arising in the financing of the Crown Land Department which would be a sufficient reason for you to permit the Deputy to have control of your signature in this manner?

(c) Can your Honor recollect if this blank bill would be the only one you have given the Deputy, or was it a practice to leave such documents in the keeping of the Deputy?

15. Can your Honor give me any reason for the omission of the Crown Land suspense account from the Provincial accounts published between 1896 and 1906.

I trust your Honor will understand that these questions are not asked out of idle curiosity, but with a desire to have the Crown Land affairs properly straightened out; as my commission from your Government is to investigate all points very thoroughly, and it is on their instructions that I take the liberty of approaching your Honor with regard to the matters contained in this communication, to which I trust I may have a reply at as early a date as is convenient to you.

I have the honor to be, Sir,
Your obedient servant.
ROBERT MILLER,
C.A. (Scot.), C.A., F.C.A. (Can.) Auditor

In reply to this letter His Honor was pleased to grant me an interview on Friday, the 26th inst., at which interview certain statements were made which I duly communicated to your Premier, and after due deliberation it was decided that I again write to His Honor, which I did in the following terms:—

Montreal, June 30th, 1908.

Your Honor,—With reference to our interview of Friday, 26th inst., as arranged, I have communicated to your Premier the information which you gave me.

After having duly considered the whole matter, your Premier has decided to ask me to call upon you for the interest on this Crown Land suspense account, and I accordingly send herewith interest schedule 1 and 2, showing a sum of eight thousand one hundred and ten dollars and seven cents ($8,110.07) due.

As your Premier has decided that it is necessary for me to report upon the Crown Land suspense account and matter pertaining thereto I would respectfully ask your Honor to give me whatever reply you consider necessary to the questions contained in my letter to you, dated 18th June.

I will be pleased to receive a reply to this communication at your Honor's earliest convenience.

I have the honor to be, Sir,
Your obedient servant,
ROBERT MILLER,
C.A., C.A. (Scot), F.C.A. (Can.), Auditor

Hon. L. J. Tweedie, Lieut. Governor, Chatham, N. B.

In reply to the above letter I received the following telegram:—

Chatham, N. B., July 4, 1908.

Robert Miller, Sovereign Bank Bld, St. James St., Montreal, Que.

Letter received, will be in Montreal Monday or Tuesday and will meet you.

L. J. TWEEDIE.

12.15 p.m.—I met his Honor at the Windsor hotel Monday, 6th July, and at this interview nothing of any consequence took place, with the exception that His Honor questioned his responsibility for the interest, contending that the debt was not his, but I do not think that there is anything in this point, as by his paying the principal, it is natural that the Province should look to him for the interest.

In conclusion I beg to say that I followed the payment of the Suspense Account to the end and find that the Honorable Lieutenant Governor, then Receiver General, handed to Mr. G. N. Babbitt fourteen one thousand dollar bills to close this Suspense Account of $13,686.76, receiving cash for the difference.

Respectfully submitted,
ROBERT MILLER,
C.A., C.A. (Scot.), F.C.A. (Can.), Auditor

GOVERNOR TWEEDIE'S LETTER

Hon W. C. H. Grimmer, Receiver General, St. Stephen, N. B.

Dear Sir:—In confirmation of my telephone message to you I beg to acknowledge the receipt of the report of the auditor, Mr. Miller, on the Crown Land Suspense Account.

The report I feel is unfair in implying that I neglected or refused to comply with the auditor's request to furnish him with the explanation of the items of this account to which he refers and upon which he desired information from me. Mr. Hetherington, Mr. Robinson and the Rev. M. F. Richard are the only persons living who are mentioned in the report in connection with the transactions referred to. The transactions with the Rev. Mr. Richard, I was personally responsible for and knew all about, and consequently it was unnecessary to communicate with him. Mr. Hetherington was in the United States and could not conveniently be reached by me. The delay in answering the auditor was owing to my desire to obtain a statement from Mr. James Robinson explanatory of the transaction he was connected with, which statement I desired to forward to Mr. Miller with my own explanation. I telegraphed Mr. Miller that I was waiting to get a statement from Mr. Robinson, but for some reason he took no notice of my telegram and did not wait for the explanation which I desired to give.

The report, unintentionally I have no doubt, is calculated to create the suspicion that the increase of the overdraft at the Bank of British North America on the 26th day of October was in some way connected with my payment of $13,868.76 three days previously to the deputy receiver general. The overdraft was arranged for by the Honorable Mr. Sweeney, receiver general, without my knowledge and when I was not at Fredericton at all.

With regard to these items I may say:

The item, M. F. Richard, $401 was an assumption by me of an amount due from him in connection with the purchase of Crown Lands. There were business transactions between us which were unsettled and this assumption was made by me at his request. The interest on this ought to be paid by me, and it was through inadvertence that the amount it was not done.

The Thomas Hetherington item, $1520 originated in a note taken by me as receiver general from Mr. Hetherington for stumpage. This note originally was for $1480 and was dated the 30th day of October, 1891. It was retired by a note of Mr. Hetherington in favor of the receiver general for $1,520 dated December 23rd, 1892, and was endorsed by him payable to the Bank of British North Amerieva.

When and after this note was given to the receiver general I had nothing to do with the matter until, in October, 1906, I paid the amount of the note as it was charged in this suspense account. These notes I exhibited to the auditor and explained the transactions to him, but he doubtless has forgotten to make mention of the fact.

The Salter item of $1800 was not a personal matter. It grew out of transactions in the Crown Land office. As is very often the case several parties desired an extension of time. I accommodated them, and to keep the accounts square I took a note from my clerk, Mr. Salter, who attended for me to all the Crown Land business on the Miramichi.

All the other items referred to by Mr. Miller represent stumpage transactions, but for the settlement of these I was not and am not liable. I repeatedly urged the desirability of settling these items upon whose duty it was to see that they were settled. Mr. Babbitt, the deputy receiver general, is aware of my efforts in this behalf. Not being able to secure their payment I at last in the month of October, 1906, feeling that the public might regard me as in some measure responsible, since the transactions had been in my department, paid all the notes to the amount of $13,868.76 out of my own pocket. At the same time I paid $127 due by a printer of Restigouche, who had entered into a contract with the former premier and had been advanced $300, but who had only done $173 worth of work. I knew nothing whatever about this transaction except that the province had not the money, and therefore I paid it.

When the auditor applied to me for information I explained these matters to him privately, and told him that nearly all the parties concerned were dead, and rather than bring their names up and give publicity to the transactions I would pay the interest, if on a full investigation of the facts, Mr. Hazen should come to the conclusion that I was in any way responsible.

I was very much surprised when the auditor informed me that he was instructed to call upon me for the interest. I then explained to him that I had paid a large amount of money for which I was under no responsibility, and I did not see why I should be called upon to pay interest on principal that I was not responsible for.

I showed the auditor the Hetherington note, payable to the receiver general and endorsed by him, of which he took a copy, and I asked him if he thought I ought to pay interest on that. He said, "Yes, having paid the principal, you ought to pay the interest too."

Fortunately I can corroborate my statements by evidence which should satisfy any reasonable man even if there is any force in the inference Mr. Miller draws that I should pay the interest because I paid the principal.

The following is a letter I received from Mr. James Robinson:

"Millerton, July 27, 1908.

"Dear Sir:—In regard to my note for $1604.26 which is referred to in the report of Auditor Miller, I have to say that this amount should have been paid by Mr. Blair and not by you, I understand that you have paid the amount, and in doing so you have done more than should have been required of you as you were not personally liable.

"Yours etc.,
"(Sgd.) JAMES ROBINSON.

One would infer that I have paid all the interest that was paid in connection with these items. This is not correct. I do not care to go into matters in detail in this letter. I have this day given to Mr. H. A. Powell, K.C., all the information and documents I possess for his opinion with respect to my liability for the interest claimed by the auditor. If he is of the opinion that I am liable either legally or morally I will act accordingly.

Yours truly,
(Sgd.) L. J. TWEEDIE.

P. S. I have just received from Mr. Powell the following note:

To the Honorable L. J. Tweedie:

Dear Sir:—Relative to your request that I give you my opinion as to your liability for interest in connection with the items mentioned in Auditors Miller's report I have to say that I am busily engaged for a few days but will give the matter my careful attention at as early a date as possible.

I have the honor to be your obedient servant,
(Sgd.) H. A. POWELL.

SKULL WAS FRACTURED

Samuel Wharton's Body Brought Home From Dalhousie.

The body of Samuel Wharton, the North End man killed at Dalhousie on Thursday, was brought home Friday afternoon accompanied by a fellow workman named Sproule, who was the only witness of the accident.

Mr. Wharton fell from the staging in the mill on which he was working and was picked up unconscious. A doctor was summoned but could no nothing as the skull was fractured at the base.

Six marriages and eleven births—six girls and five males—were reported to Registrar Jones last week.

Sheriff's Sale.

There will be sold at Public Auction on Saturday, the nineteenth day of September, A. D. 1908, at twelve o'clock noon at Chubb's Corner (so called), in the city of St. John in the province of New Brunswick, all the estate, right, title and interest of the York Theatre and Victoria Rink Company, Limited, in and to all those certain lots, pieces and parcels of land situate lying and being in the city of St. John, and described as follows, namely:

"All of that lot or tract of land situate lying and being in the Parish of Portland, now City of St. John, in the county of St. John in the said province, bounded as follows: Beginning at a point on the northern side of the City Road, distant two hundred and sixty feet from Stanley street, thence easterly along the said City Road one hundred and seventy feet, thence at right angles northerly two hundred and thirty-five feet or to the southern line of the railway grounds thence westerly along the last mentioned line one hundred and seventy feet or to the eastern line of a reserved road laid out and to be opened when required by the Victoria Skating Club of St. John, thence southerly sixty feet, and thence southerly along the eastern line of the said road to the City Road at the place of beginning together also with all the estate, right, title, interest, property claim and demand both at law and in equity of the said parties hereto of the first part of, in, into, out of and upon the leasehold lands, property, premises, rights, rights of way, easements, powers, privileges conveyed by James A. Harding, sheriff of the city and county of St. John, to Lewis J. Almon and Thomas MacLellan, executors and trustees of the last will and testament of Robert Robertson late of Indiantown in the city and county of St. John, esquire, by instrument under his hand and seal dated the fourteenth day of February A. D. 1893, recorded in the office of the Registrar of Deeds in and for the city and county of St. John, in Libro 46 of records folio 138, 139 and 140, on the seventeenth day of February, A. D. 1893."

Also the following lots, pieces and parcels of land under renewable lease namely:

A certain lot, piece or parcel of land situate in the city of St. John and bounded and distinguished as "beginning at a point thirteen (13) feet six (6) inches from the point formed by the prolongation of the western line of St. John's church with Carleton street, thence running northerly at right angles seventeen (17) feet, thence northeasterly in a regular curve to a point in the prolongation of the said western line of St. John's church distant thirty (30) feet six (6) inches from the northern line of St. John's church sixty-nine (69) feet six (6) inches, thence westerly on a line parallel with Carleton street one hundred and twenty feet (120), thence southerly at right angles one hundred (100) feet to Carleton street, thence easterly one hundred and six feet (106) six (6) inches to the place of beginning," together with the privileges and appurtenances thereto belonging.

"All that certain lot, piece and parcel of land in said lease thereof described as Beginning at the northwesterly corner of a lot heretofore leased by the said testator to Joseph D. Emery, thence running westerly on Sewell street seventy feet more or less to land held by Galbraith Holmes under the will of the said testator, thence southerly on the easterly line of the said land held by Holmes as aforesaid eighty feet to the northerly line of lands heretofore leased by the said testator to the said The Mechanics Institute, thence easterly along the said line of the said lands last mentioned to the south westerly corner of the said lot leased to Emery and thence northerly on the westerly line of the same lot to the place of beginning," together with the privileges and appurtenances thereto belonging. A certain other lot described in the conveyance from one Galbraith Holmes to said Mechanics Institute of St. John as part of land held by Galbraith Holmes under the will of the late Honorable Ward Chipman and bounded and described as "commencing at a point in the rear or southerly line of the said lot held by Holmes as aforesaid distant from the southwestern corner or angle thereof ten feet thence that is to say from said point running northerly at right angles to the said rear or southerly line twenty-two feet (22) thence at right angles easterly thirty (30) feet more or less to the eastern line of said lot of land thence southerly on the said eastern line twenty-two (22) feet to the south eastern corner of the said lot and thence westerly on the said rear or southerly line of the said lot thirty (30) feet more or less to the place of beginning," subject to the yearly rent or sum of ten dollars, together with the privileges and appurtenances thereto belonging.

The same having been levied on and seized by me under an execution issued out of the St. John county court against the said York Theatre and Victoria Rink Company, Limited, at the suit of George E.