

much the lowest. They also reported that they had examined Boyd's estimate book, made up in the spring of 1884, and that the same result was shown therein. False quantities, however, were put in the schedule, by means of which the tender of Larkin, Connolly & Co. was made to appear lower than that of Peters & Moore.

The following table shows the figures finally adopted by the Minister and Chief Engineer:

John Gallagher.....	\$552,255 00
Larkin, Connolly & Co.....	634,340 00
G. Beaucage.....	640,808 50
Peters & Moore.....	643,071 16
J. & A. Samson.....	864,181 00

Several tests were made by the Engineers in order to arrive at a true estimate, as of May, 1883, of the quantities which should have been applied to the tenders. They had the specifications upon which the tenders were made, and also a fairly complete set of plans of the Cross-wall, which consist of a series of numbered plans produced by Harbour Commissioners. They were prepared in the Public Works Department, and were proved, beyond doubt, to have been the only and original plans.

The tests which the Engineers were directed to apply to the case showed that, even giving Boyd the benefit of a very doubtful point, he must have found, on applying the proper quantities, that Peters & Moore's tender was lower than Larkin, Connolly & Co.'s, and that it could only be made higher by falsifying the quantities.

Briefly, these results are reached:

The Public Works Engineers finally scheduled the tenders in Exhibit "X3," making:

Peters & Moore.....	\$643,071 16
Larkin, Connolly & Co.....	634,340 00

Leaving Larkin, Connolly & Co. lowest by..... \$ 8,731 16

The Committee's Engineers, at the foot of page 1303 give a statement based upon quantities taken from original plans and specifications, so far as they can be used, and supplement them by quantities in Exhibit "X3," making:

Larkin, Connolly & Co.....	\$753,371 70
Peters & Moore.....	736,243 50

Leaving Peters & Moore lowest by..... \$ 17,128 20

To this add difference above ..... 8,731 16

Leaving amount of figuring up of Peters & Moore \$ 25,859 36

A more conclusive test is to apply the prices of the two tenders to the quantities of the completed work as shown in the final estimates. This has been done, and appears at page 1305, Engineers' First Report.

The work done and paid for to Larkin, Connolly & Co. for Cross-wall was..... \$822,448 44

The same work at Peters & Moore's tender prices would be..... 762,587 48

Showing a clear loss to the country of... .. \$ 69,860 96

The report of Perley, of the 23rd of May, advised the allowance of Gallagher's withdrawal, and the acceptance of Larkin, Connolly & Co.'s as the lowest remaining tender.

#### FINDINGS.

We find that the charges made by Mr. Tarte, and contained in paragraph 10 to 22, inclusive, have been substantially proved. That the said Thomas McGreevy did make, while he was a member of Parliament and a Harbour Commissioner, a corrupt