

the bald fact. He is not like other lawyers in that respect.

Mr. BLAIN. Are there any more outstanding accounts?

Mr. PATERSON. None of that nature.

Mr. FOWLER. What is the case of Ross vs. King, at page F-36?

Mr. PATERSON. That was a suit with reference to duty on steel rails, in connection with an account which arose under the late government in 1895. The parties were made to pay duty on steel rails for a street railway. It was explained that they should be free, but the Customs Department of that day ruled them dutiable. The parties sued for recovery, and carried the case to the Privy Council and succeeded against the Crown in the principal sum. This suit arose out of a claim for interest on the money. In that case, which also went to the Privy Council, the Crown succeeded.

Mr. FOWLER. I notice several items relating to guarantee bonds. What is the principle that guides you in that matter? Do you pay the premium?

Mr. PATERSON. Yes. The officers of the Customs Department who handle funds are insured in the four Canadian guarantee companies, one of which takes the maritime provinces, another Quebec, another Ontario, and the other all west of Ontario. We have arranged for a special rate of \$3.60 per year per \$1,000. The department pays the companies and deducts the amount from the salaries of the officers. By this arrangement, which operates very well, we avoid the trouble incident to private bondsmen. Last year we expended on the guarantee fund \$4,347 and received \$4,315.65. There were no losses.

Mr. CLANCY. I want to ask whether the money we are now voting is accounted for on page F-5 and page F-36 to 38, inclusive?

Mr. PATERSON. F-5 comes under the first item, which is passed.

Mr. TAYLOR. I have a number of questions which I wish to put to the hon. minister, and I am going to get on my feet every time, and I expect the hon. gentleman to do the same. The hon. minister informed the member for East Elgin (Mr. Ingram) that he would obtain information on these votes in the Auditor General's Report. I see here there is an item of \$27 for legal expenses, Bickerdike & Trahee. Is the same item in the present estimates for these legal gentlemen?

Mr. PATERSON. The total expenses under that head were \$264, which was divided among different firms, and it does not necessarily follow that these same men will have the same amounts, but it is assumed that there will be that much required for that

purpose. I suppose that this item has been passing through in the shape in which it is for the last thirty years for anything that I know, and I do not know that any further information has been given about it than I have given to-night.

Mr. TAYLOR. We have asked the hon. gentleman to give details of his estimated expenditure, and he tells us that his estimate is based upon the expenditure of last year as shown in the Auditor General's Report. Well, we turn to the Auditor General's Report to see how he spent his money last year. If we take up the item of advertising, we find that the St. John 'Globe' received \$4.80 and the St. John 'Telegraph' \$4.80 for notices re conscience money—a total of \$9.60 for this service. Does he expect to spend \$9.60 next year?

Mr. PATERSON. Does the hon. gentleman (Mr. Taylor) expect me to answer such questions as that?

Mr. TAYLOR. Yes. The hon. gentleman has referred it to the Auditor General's Report and I want to see what he expects to do with this money next year. Had he based his estimate on this estimate of \$9 for advertising?

Mr. PATERSON. Does the hon. gentleman want to stand in the position of asking whether accounts that have been paid are to be paid again? Surely he must understand, what I think any man of ordinary intelligence would understand, that we estimate that if printing and stationery cost a certain amount this year, the probability is that it will cost about the same next year. But certainly we shall not pay again accounts that have already been paid. If the hon. gentleman cannot understand that I think I am not bound to answer any further.

Mr. TAYLOR. I understand this point as well as the hon. minister does. I have as much intelligence as the hon. gentleman, and know as much of bookkeeping. But the hon. opposition have asked three or four times—

Mr. PATERSON. Forty times.

Mr. TAYLOR. Well, forty times if the hon. gentleman's conscience will permit that figure—we have asked him to give us the approximate amount he is going to spend under each head, and he refers us to these accounts that I have before me. Does he expect to pay Mr. Woodyatt \$10 a day for eighteen days?

Mr. PATERSON. No, he is settled with.

Mr. TAYLOR. Then, it would appear that this is an item which was not used as the basis of the estimate, and so we are that far from finding out what the minister will do with \$37,500. Before he gets this through he will have to give us an approxi-