$17,971.....$16,001 Foreign Exports to N. S. and N. B.
1,338 'all others' to British Columbia.
258 Fish, Pickled, to British Guiana.
240 Herring to " "
76 Dried Fish to Nova Scotia and N. B.
52 Pickled " to Quebec, &c.
6 Dried to "

$17,971.

$17,929.... $16,001
1,338
350 Sardines to N. S.
240 Herring to British Guiana.

$17,929.

Seventh.—Similarly the Foreign item $29,597 Sardines in Oil, exported to Quebec, Ontario, &c., is made up of the mixed Foreign and Domestic items:—

$17,929 'all others' to Quebec, Ontario, &c.
6,530 Domestic Exports to Nova Scotia and N. B.
4,852 " " to British Guiana.
280 Sardines to B. W. Indies.
6 Dried Fish to Quebec.

$29,597.

Should any doubt remain in the mind of any one respecting the manufacture of these Tables of Domestic and Foreign Exports of fish from the United States to all British Dependencies in North and South America, let him take the value of the Foreign Exports of the United States to Nova Scotia and New Brunswick. These amount to $16,001, being made up of the following details:—

$ 350 Sardines.
4,553 Fish all other.
5,204 Herring.
5,894 Mackerel.

$16,001

But $16,001 is also made up of:—

(1)	$7,894	Fish other cured to British West Indies.
(2)	6,530	" pickled to " "
(3)	1,571	" " Newfoundland.
(4)	6	" dried to Quebec, &c.
Total,	$16,001	

(1) And $7,891 'Fish other cured to British West Indies' is made up of:—

$6,530 Fish pickled to British West Indies.
989 All others to British Guiana.
258 Fish pickled " "
108 Fresh fish to Ontario and Quebec.
6 Smoked fish " "
3 Pickled fish to British Columbia.

$7,894

(2) And $6,530 'Fish pickled to British West Indies' is made up of the U. S. Domestic Exports to Nova Scotia and New Brunswick, namely:—

$ 76 Smoked fish.
2,144 Fish pickled.
1,712 Fish other cured.
2,598 Oysters.

$6,530

(3) And $1,571 fish pickled to Newfoundland is made up of:—

$989 Fish all others, to British Guiana.
350 Sardines to N. S. and N. B.
174 Fresh fish to B. W. Indies.
52 Pickled fish to Quebec, Ontario, &c.
6 Smoked fish "

$1,571

Arranging the foregoing items in order, they furnish the following symmetrical details which no one can say are the result of commercial accident, or blundering, or carelessness; but the conclusion is inevitable, that they are the result of practical and well considered design.

The denominations are omitted for the sake of brevity.

Year 1873.	From Table in Commerce and Navigation Returns	Foreign Exports to N. S. and N. B. $16,001 according to (1) (2) (3) (4)		
Foreign Exports of the U. States to Nova Scotia and New Brunswick	$16,001	$		
Domestic Exports to do.	 6,530	8,532 1004 258 108 6 3	7,894	From (1)
Total . . .	. . . . $22,531	76 2,144 1,712 2,598	6,530	From (2)
		989 350 174 52 6	1,571	From (3)
		6	6	From (4)
Foreign Exports from Table,		16,001	16,001	From Table in Commerce and Navigation Reports. 350 4553 5204 5894 16 001

In a similar manner the total Foreign and Domestic Exports of the United States to Nova Scotia and New Brunswick, can be shown to be made up of a still larger number of items in the same table, at least twenty in number, and including exports to Br. W. Indies and British Guiana.

The exports of Sardines and Anchovies preserved in oil, are more complex still in their details and very suggestive.

TABLE C.

When we turn to the comparative table in the U.S. Monthly Report for 1874, page 428, we find the total importations of fish from the United States by Quebec, Ontario and Manitoba, according to Canadian accounts, amount to $265,832. The total exportations of fish from the United States to the DOMINION OF CANADA are given in the summary of Table A and in the comparative table in the Monthly Reports for 1874, page 428, as a counting to only $132,297, according to United States accounts, being just about half of the Fish Imports from the U. S. of Quebec and Ontario alone, according to Canadian accounts.

Multiply $132,297 by 2; it equals $264,594, which differs from $265,832 by $1238, the double of $619. But according to table A taken from the U. S. Commerce and Navigation Returns for 1873, $1238 is made up of

$989 Fish all others to British Guiana.
240 Herring to British Guiana.
6 Dried Fish to Quebec, Ontario, &c.
3 Pickled Fish to British Columbia.

$1238.

And $619 is made up of:—

$459 Oysters to Newfoundland, &c.
108 Fresh Fish to Quebec, Ontario, &c.
52 Pickled Fish to Quebec, Ontario, &c.

Total, $619

This coincidence is so remarkable and improbable that by itself it suggests manipulation of the figures, but when it is added to preceding illustrations all doubt is removed. In various other ways the interchangeable items are recognized, and seem to serve over and over again. I have another illustration of perfect agreement between United States and Canadian Fish Figures on a large scale; it is too long to be introduced, but it is of startling character.

WHALE AND FISH OILS.

Turning to the comparative table on page 427 of the U.S. Monthly Reports for 1874, we find the "Whale or Fish Oil" items for 1873, outrageously false in their representation of Canadian Imports from the United States, alleged to be taken from Canadian accounts. The United States exports of "Whale or Fish Oil" to Canada are correctly given. But the compiler of this table has added to the Canadian statement of Whale and Fish Oils, "Oils in any way rectified," "Oils crude" and "Oils of all kinds crude," thus swelling enormously the discrepancies in this comparative table. The significance of this misrepresentation lies in the fact that the artifices employed to swell the discrepancies in the statements made are precisely the same as those employed in the REVERSE direction in the Canadian Exhibits of the *same* and other years submitted in evidence at Halifax in 1877. The United States comparative table was not submitted in evidence by the United States, but the conclusions drawn from manufactured discrepancies in United States Documents were openly used on the British side under peculiar and very noteworthy circumstances which may be presented at the proper time.

OBJECT OF THE FRAUDS.

One object of all this deception has relation to the important