

bars and pins require a great deal of accurate and skilled work, therefore, of course increasing the cost."

*Evidence of Isaac Cooper Reeves, Sworn.*

"In regard to the iron entered at Clifton for the Great Western Railway, 11th August, 1880, Mr. Frazer said it was entered at the market price of 5½c. per pound. I beg to say it was neither entered at that, nor was it quoted at that to the collector at Clifton, and I will submit these two telegrams received from Mr. Preston, our broker at Clifton. This is my message to him: 'Please wire me here date and value per pound of last entry made of Great Western iron.' (Telegram marked O.) The reply was from Clifton: 'Twenty-five per cent., based on five and a half cents, less duty.' (Telegram marked P.) After receiving that telegram, I sent him the following message: 'H. Preston, Clifton. Please give me date of that entry, and if I did not write you and address you in person that it was an error in price for valuation. I. C. Reeves.' (Telegram marked Q.) I received the following reply: 'I. C. Reeves, Ottawa. Entry made August 11th; when iron all received I wrote and wired you third, asking present value, you replied five and a half; invoice valuation at five an error; afterwards you confirmed this personally. H. Preston.' (Telegram marked R.) In reference to affidavit of I. C. Reeves, 19th July, 1880, put in evidence by the Surveyor, I submit the following letter in explanation, marked S. It has been said that castings have been put in at 1½c. per lb. in the entry at Ottawa for the Chaudière Bridge, when in reality they were entered at 2½c. per lb. by adding 1c. per lb. to the total weight of iron entered, including these castings, for shop and machine work on the same, when there was no shop or machine work put upon the castings. March 10th, Mr. Frazer says eyebars were quoted at 5½c. per lb.; he does not describe the kind of eyebars, whether short or long. Between the ordinary lengths of eyebars and those used on Chaudière Bridge there would be a difference of at least one half to one cent a pound, therefore the ordinary quotations for eyebars cannot govern the price of those on Chaudière Bridge, according to specifications. There is no general market price for bridge iron until you have specifications, knowing the sizes of pieces required, and a long bridge reduces in value the price of iron very materially from a short one. That price of eyebars of 5½c. per lb. was based on a price of iron of 3½c. per lb.

"In 1877, Mr. Frazer says iron bridges, without distinction of sizes, were worth 5c. per lb., whilst in 1877 and 1878 we were delivering iron bridges to the Great Western Railway at Clifton for 5c. per lb., duty and freight paid by Clarke, Reeves & Co. He also says that during August, September, and October pig iron was worth \$25.00 per ton, when the real market price was from \$17.50 to \$20.00 per ton. He quoted eyebars at 5½c. per lb. on the 10th March, 1880, when iron was 3½c. per lb., and steel eyebars quoted by Mr. Bartram at \$5.75 per 100 lbs. on the 4th October, 1880, making a difference of only half a cent a pound between steel and iron eyebars. Referring to Mr. Abbott's testimony, I think an article in the *Daily Evening Journal* of Minneapolis, Minn., will refute his testimony in regard to the value of iron at the works in the United States (paper marked T.) I would consider the value of the bridge material tendered for by the Canton, Ohio, Bridge Company, mentioned in paper marked T, would be 2½c. per lb. at the works, whilst the cost of the material tendered for by Clarke, Reeves & Co. at their works would be 3½c. per lb. I form this opinion on account of the tender of the Canton, Ohio, Bridge Company being \$14,000 less than the tender of Clarke, Reeves & Co. I do not know the weight of the bridge mentioned in paper marked T.

"I submit the following affidavits, marked B, of the following persons:—

Percival Roberts, 6th December, 1880, who quotes

Bars.....	\$2.85	per 100 lbs.
Angles .....	2.60	" "
Wide plates.....	2.80	" "