and to apply that profit to their own use, to the prejudice of parties and creditors.

Secondly.—Mr. Sheriff Coffin has disclosed a fact of an extraordinary nature. It seems that while these gentlemen benefit in one way by interest, they have actually invested a part of the public funds in Bank Stock. They thus purchased Bank Stock with the public funds, and they receive the dividends thereon, but they do not give the public credit for those dividends. On the contrary, they apply those dividends, like the interest, to their own use. It is true that Mr. Coffin attempted to defend that course by alleging that it was pursued solely to ensure the safe keeping of the funds. But surely if the Bank be the only safe custodier, it must be possible to dispense with the Sheriffs, to relieve them of all responsibility, and to place the public funds directly in the keeping of the Banks. Among the advantages of that system, it is manifest that the profit, in the shape of interest and of dividends, would be added to the principal. Thus the creditor, or the debtor himself, as the case might be, both of whom have sacred rights preferable to the claim of the Sheriffs, and which ought not to be lightly defeated, would have the benefit of that interest, and of those dividends, as well as of the two and a half per cent now taken by the Sheriffs. Admitting that their opinion is unfavourable to the claim of the Sheriffs, Your Committee respectfully invite Your Honourable House to decide the question. This, in the opinion of Your Committee, is an objectionable practice, an abuse, for which a remedy should be provided by law, and though Your Committee will not enter into the details of the measure which they would recommend, they deem it fitting to add that they have given the subject some consideration, and that such a measure would be susceptible of no difficulty.

There is, however, another point; it is the question of right set up by the Sheriff to deal or trade with the public funds, in the manner detailed in the evidence of Mr. Coffin. It is manifestly open to grave objections, and the evidence justifies Your Committee in reporting that the unwillingness of Mr. Coffin promptly to satisfy the public creditors, and the illegal and vexatious delays interposed by him, are the result of the above described disposal of the public funds. So long as they retain these funds in their hands, a profit accrues to the Sheriffs, and it is manifest that they had, and have, an interest in disobeying the Orders of the Court, and in resorting, as it is proved that they did resort, to very unjustifiable means, to use moneys which they had no right to receive or hold, as well as to avoid making satisfaction when regularly called upon.

The second Statute relating to the public funds, is the Act 6 Wm. IV., cap. 15. This Act is intended for the public security, as also to afford every individual a cheap and easy mode of ascertaining the precise amount in the hands of Sheriffs. It provides that, "On the first "juridical day in every Term of the Court of "King's Bench, the Sheriffs shall exhibit an "accurate and detailed statement, and account "upon oath, of all moneys in their hands, by "them received as Sheriffs, when, and from "whom received, and of all Orders and Judg-"ments directing any moneys to be paid, spe-"cifying to whom the same are payable, and to "whom paid, and of all moneys remaining unpaid."

From the use of the word "Statement," as well as "Account," and the term "detailed," it is manifest that the law cannot be satisfied by a mere arithmetical sketch. It requires the fullest information, and as time is an important element in all computations, the Sheriffs are bound to specify the period at which each particular sum has come into their hands. There being four Terms of the Court of King's Bench, this statement is to be repeated four times every year.

Your Committee regret to be obliged to report, however, that the Sheriffs have treated these wise provisions of the law with marked contempt. In one word, they have, (Your Committee can scarcely suppose from ignorance,) disobeyed the law. In the first place, it is true that in the year 1847, the Sheriffs fyled four different statements, but those statements are not in the form required by law, and they positively convey no available information whatever. Then, in the year 1848, the Sheriffs did not even prepare the number of statements required by the Statute; on the contrary, they fyled only two instead of four, and those two are as informal, irregular, and unavailable as those fyled by them in the preceding year. Owing to the irregularities and insufficiencies affecting these six Returns, all in the hand-writing of Mr. Coffin, and attested by him, Your Committee have not extended their researches farther.

Your Committee have here to remark that in Lower Canada, for civil purposes, the office of Sheriff is not only unnecessary, but positively mischievous. The Sheriffs themselves never execute a writ, but they receive large fees, while the Bailiffs, who do all the work, necessarily also receive fees. The latter being mere automatons, subject to the patronage of the Sheriff, are not all as respectable, as intelligent, as well informed, as they might be, and as they ought to be, and would doubtless be, if they were employed directly by the Bar, without the intervention of the Sheriff. That intervention is founded upon reasons which may at one time have existed, but which exist no longer, and instead of the monopoly enjoyed by the Sheriffs, suitors ought to have the privilege of choosing among numbers of competent and worthy men, who would be found ready to serve the public were an opportunity afforded them. Stimulated by interest, and urged by competition, to acquit themselves in a satisfactory manner of their duties, those men would contribute powerfully to the ends for