assistance, which enabled me to apply some tests for my more perfect satisfaction ; and I have since received from him two statements, which I append hereto, marked "G" and "H" respectively. One, a statutory declaration made before Mr. John Cowan, a Commissioner in the town of Sarnia, of Mr. C. H. Irwin, who, as he states in such declaration, was baggage master for the Grand Trunk Railway Company at Fort Gratiot for nearly ten years, and did during the latter part of that time, at the request of the Deputy Collector in charge there, make up the emigrant report for him. subsequently United States Deputy Further, Mr. Irwin states he was Customs Fort Gratiot, about eight •Collector of at for years. He declares that there was never even any pretence of asking any questions nor making any registration, nor any attempt made to count the number of emigrants or passengers. That the figures put down were simply and purely fictitious. That the information required was simply written in the schedules. That on one occasion his report was sent back to him, with instructions to put in more females and children, which he was told to "manufacture." The other declaratory statement "H" made before Mr. G. N. Matheson, the Collector, I give without the name, a request being made that this should not be published. Full permission was, however, given to me to make any use I thought best of the statement, without the name. The signature of Mr. Matheson to the declaration is sufficient guarantee of the bona fide nature of the statement, and that the person who made it was what he declared himself to be.

This declaration contains the statement: that "Charles Irwin and myself got up "those returns entirely by guess work, and copying off the old returns, and before "my time he helped Crawford and others of my predecessors to get them up. The "idea was to make the immigration look as big as we could. I know myself of large "crowds of men going to the lumber woods in the fall being taken as immigrants, "although we knew perfectly well they would all go back to Canada in the spring."

And further this declaration says: That "in getting up the returns, the way "we got at the occupation of the immigrants was this. We took so many thousand "persons called so many carpenters, so many blacksmiths, so many painters, &c., so "many doctors, so many lawyers, so many preachers, &c., and the balance we called "farmers; in fact, the whole thing from beginning to end was nothing but guess-"work."

Without stopping to attempt to qualify these extraordinary proceedings, or to ask if it is possible or credible that such things could be done, for the purpose of publishing by the Government of the United States large and circumstantial accounts of emigration from Canada into that country, it is my duty further to state, that these statutory declarations do not differ in their nature, and scarcely in their detail, from the facts which have before been published. I stated in my report of 1880, that on the afternoon of November 21st of that year, I had an interview with Mr. Stephen Avery, a United States Custom-House officer, in the office of Mr. Marcus Young, a Land and Immigration Agent, at Port Huron. Mr. Avery was at that time engaged in making up these immigration statistics for the Collector of Customs at that port. The