the entry on page 98 of a ledger produced marked on back "Ledger Jany to Decr 1894, A." and which page I have duly initialled. I find an alteration in said statement of account from the original entry of the interpolation of the numeral 4 over the numeral 7 in the year date, which alteration has been made by a denser or blacker ink than the rest of the account, which has been written probably at one time, by the same hand, and probably at a more recent period than the other accounts on various pages of the same ledger. On looking over a number of pages of the same ledger, I do not find any other account which appears to be so uniformly and recently written. I also note that the credit entry in red ink is less red than the usual ink employed in the same ledger, and appears to be a mixture of red and black ink as if the same pen had been used. laden with black ink.

I have also examined the photographs of this said page 98, and these connrm my opinion formed on the writing itself that the date 1894 has been altered by the writing of figure 4 at a subsequent time and overlapping the original figure of 7, but within so brief period that the blacker ink and fuller pen of the figure 4 has run back into a portion of the figure 7.

I have the honour to be, Your obedient servant,

JOHN BAKER EDWARDS,
O. K. Fraser, Esq., Ph.D., D.Ch., F.C.S., Montreal.

Commissioner.