

There were several points involved :—

- (1.) Close-pile trenches.
- (2.) Unwatering.
- (3.) Masonry.
- (4.) Portland cement.
- (5.) Reinforcing banks.
- (6.) Coping and repairing Old Lock 19.
- (7.) “ “ Old Locks 15 and 16.
- (8.) Old Lock 17—Hire of steam hoist scow.
- (9.) Spare lock gates.
- (10.) Guard gates above Lock 20.

You don't indicate the opinions which influenced the Board in the different cases nor do you say whether it was the argument of Mr. Shanly or of Mr. Rubidge which seemed more reasonable than my own and yours in our joint memorandum, or my own in my letters to the Department of Railways, that is assuming that the arguments were taken on their merits in any case, that the sweeping opinion of the Minister of Justice did not govern in every case. I am quite aware that if the Board has determined to go the length which the adoption of the opinion of the Minister of Justice would warrant, no argument was necessary for the passing of anything to which the engineer certified, and the engineer did certify to everything. It does appear to me that, if the opinion of the Minister of Justice was not supposed to shut off all opposition, every item must have been taken up and dealt with separately both as to the legality of any payment for it, if the legality was in question, and as to the amount allowed if the legality was first considered as established.

If I am correct in this conclusion please let me have the information at length. It will be of much service to me.

I am, sir, your obedient servant,

The Secretary Treasury Board.

J. L. McDOUGALL, A.G.

TREASURY BOARD, OTTAWA, October 6, 1897.

SIR,—In reply to your letter of the 4th instant respecting the payments to Messrs. Davis & Sons I have to state that I do not see what additional remarks I can make beyond what was written in my letter of the 4th instant, but as it is evident that you desire a further communication, and as it is desirable that everything should be done decently and in order, may I ask under what section of the Audit Act you request the opinions which influenced the Board in arriving at a decision.

I am, sir, your obedient servant,

The Auditor General.

J. M. COURTNEY, *Secretary*.

AUDIT OFFICE, OTTAWA, October 6, 1897.

SIR,—I reply to your letter of to-day respecting the payments to Wm. Davis and Sons, I beg to say that I made the request under no section of the Audit Act.

The Treasury Board's decisions must be for reasons which the Board is of opinion should have governed me in the particular case under consideration and which should govern me in all similar cases when they may come before me. The Board therefore should let me know the reasons, so that I may be able to conduct my part of the public business as it desires to have it conducted and to save the valuable time of its members from the unnecessary calls on it which would result from its having to take up cases resting on principles which had been already examined.

I am, sir, your obedient servant,

The Secretary Treasury Board.

J. L. McDOUGALL, A.G.