admit, and acknowledge his uniform courtesy in all my intercourse with him.

III. Suppression of accounts by the Company, (p. 90).

The allegation of suppression of evidence involved in this title is met at once by an emphatic and unqualified denial. The assertion is utterly without foundation. There has been no suppression of accounts, or of any other evidence by the Claimants, which is more than can be truly said on the part of the defence.

The first point offered under this head, by the defence, is that the books of account showing the cost of the improvements have not been produced (p. 91). The simple and conclusive reason why they were not produced is, that there are no books of account showing the amounts expended for the buildings and improvements at the different Posts. These improvements were not made and completed ever as one exclusive work, but went on from year to year-the great body of men in the service of the Company working at them, not exclusively or constantly, but from time to time as was found convenient. This is distinctly stated by Mr. Mactavish in his evidence, pp. 46, 48, 49, and in various other portions of it. He coincides in these statements with Sir James Douglas, p. 52, and he is sustained by the evidence of Roberts, pp. 14, 15, 16, Ev. for U. S. Miscellaneous, and by Armit. Indeed, it is admitted by the Respondents, through one of their Counsel, that "it is "evident from an examination of the books that no account was kept "of the cost of erecting and repairing Posts. The only accounts "returned from the districts and Posts being servants' wages, and "the goods expended for labor and trade, which were set off against "the furs returned, and the profit of the year thus arrived at." This was after a thorough inspection of the books by the "attorney and agent of the United States," with Dr. Tolmie, and certainly must be deemed a conclusive answer to this bold charge of suppressing accounts. (See pp. 189, 190, Ev. for the U.S. Miscellaneous).

A word must be here said, however, with reference to the application made to Dr. Tolmie to extend the memorandum which regulated the subjects on which the archives and books of the Company at Vancouver were to be inspected, and his letter in answer quoted.