

(It will be observed that the Remainder 210 has been accidentally omitted from the column of "REMAINDERS" given on the preceding page.)

Third—The incompatible and incongruous Land and Sea quantities belonging to the years 1867-73 and the figures of 1873, 1874 and 1875 are similarly related and interwoven. The quantities employed being derived from United States and Canadian Figures jointly. Thus:—

YEAR 1873.		YEARS 1876 TO '73 (Omitted Items.)			
A.....	87,786	—	87,572	=	1659 — 1445 = 693 — 479
YEAR 1875.		YEARS 1867 TO '73 (Substituted Items.)			
The Difference.....	25,746	—	24,843	=	1659 — 756
But	25,746	Also	24,843	The Substituted Items from 1867 to 1873.	
Added to	756	With	1,659		
Make	26,502	Make	26,502	The proportional difference between the years 1873 and 1875...D.	
And	26,502	Is	87,786		
		Less	61,284	Year 1873...A. In 1875...C.	
			26,502		
While	61,284	Is	727,587	The Canadian Imports from the United States in 1875. The Canadian element of the Ratio.	
		Less	666,303		
			61,284		
But	62,729	The difference between the Series of omitted and substituted items from 1867 to 1873. The term of the First proportion presented above,			
Less	1,445				
Gives again 61,284					

And they all descend by continued subtraction to the numbers 9, 10, 22, 26, 42, and 56—forming the basis of the Series.

If we turn to pages 218, 219, 220, 310, 311, &c., of the United States Official Annual Report on Commerce and Navigation for the year 1873, by Dr. Edward Young, late Chief of the United States Bureau of Statistics, we shall find the same figures as those forming the sums of the 36 separate columns given on page 8 of this letter, with the denominations attached to the figures, and the names of the Canadian Provinces or British American Colonies to which the alleged quantities are officially reported by Dr. E. Young as having been exported by the United States during that year.

Numerous other positive relations between the Canadian and United States alleged Fish Imports and Exports for different years are produced by proper arrangement of the figures presented, and by the inversion of the same figures, being the natural and only possible numerical consequences of the concerted manufacture of the records of the United States and Canadian Fish Exports and Imports from the same Series, masked by the same related numbers as described, and always treacherously against the interests of the United States.

And this is the stuff, composed of Fish, "Fire-bricks and Clay," "Crude Oils"—land products, which Mr. Miall, now Deputy Minister of Inland Revenue and official Referee on Canadian Pacific Railway accounts, worked up to win the Fisheries Award from the United States, the forged material of his work being sworn to in evidence, and in part officially supplied by the British Arbitrator, Sir Alex. Galt.

Is Mr. Edward Miall, who, just before these vile figures were sworn to in evidence, consciously moulded and based the argument of Counsel acting for Imperial England in an international contention, upon a prospectively perjured and actually fraudulent foundation, a fit and proper person swiftly to examine and hastily to report on the vast accounts of the Canadian Pacific Railway Company, as the basis for further State aid of enormous proportions from the hands of the same Statesmen who provided Mr. Miall with a large portion of the false figures he manipulated in 1877, and which constitute the chief basis of the Fishery Frauds?

Common sense, common justice, the most elementary and crude instincts of honour and caution unite in answering—NO!

No Statesman, no Banker, no Bondholder with a spark of honour, would accept the report of the manipulator of false figures and the accessory to perjury—Edward Miall.