had erected a mill in connection with their shops at Edgemoor, but I am not certain as to whether the mill is in operation yet. The Delaware Bridge Co., or a company in which Mr. McDonald is engineer, have, as I understand, located their shops in the New Jersey Iron and Steel Co's. yards, at Trenton, N.J. The other bridge companies are not, as I am aware, connected with any iron works, but buy their iron in the open market. In the case of a company not making their own iron, and I understand no bridge company does make its own iron, the usual practice is to ask prices from different makers of iron. There are several rolling mills in the United States making a specialty of what is called "structural iron," such as beams, channels, angles, T's, column iron, plates and bars; and it is from these mills that all bridge builders buy their iron. The following are the names of some of the leading rolling mills who make bridge iron a specialty, viz:—The New Jersey Iron and Steel Co., Trenton, N.J.; The Passaic Rolling Mill Co., of Paterson, N.J.; The Phœnix Iron Co., of Philadelphia, Pa.; The Pencoyd Iron Co., Philadelphia, Pa.; Carnegie Bros., of Pittsburgh, Pa., called the Union Iron Mills. There are other smaller mills who roll some kinds of bridge iron, such as plates, angles, T's and bars. I think the total amount of iron bridge work erected in Canada during this year will amount to \$700,000, of which about \$170,000 has been manufactured in this country. The greater portion of the iron used by the Toronto Bridge Co. is purchased in England and on the Continent, about 40 per cent. being manufactured in this country. The average cost of structural iron for a bridge like the Chaudiere Bridge, and of the quality specified for the same, purchased in England and the Continent, laid down here October last, would be about 3 cents per Ib., duty paid, for the cost of the material only."

JOB ABBOTT.

Evidence of William Hugh Fraser, Dominion Appraiser, residence, Ottawa.

"This matter of the Chaudière Bridge was submitted to me by the Surveyor of Customs, in accordance with the instructions of the Department. The figures and valuations as submitted by him, were approved by me. Since approving of the valuation I have visited a number of American cities, and am still further satisfied as to the correctness of the valuation. On the iron for the Chaudière bridge being released to Clarke, Reeves & Co., or their agent, after they had passed entry on the invoices marked entries 803, etc., etc., they agreed, by adding to the entry paper a promise to amend the entry if required to do so by the Department, in consideration of getting possession of their goods. I have examined the statement drawn up by Mr. Bartram, marked A, shewing the prices at which the iron was entered, and my opinion is the average cost, \$3.53 per 100 pounds, is below the fair market value for iron bridges in the United States. This opinion is formed upon my personal investigations conducted in the United States. I have no details of these investigations to give, the information being obtained personally from practical bridge makers by myself and others, I being present, and the prices or values ranging from five to six cents per pound in the United States. This information I obtained within the past two weeks. When asking for information I mentioned the time of shipment. These values relate to the time of shipment. I did not apply to the Phœnix Iron Company for prices or information. Being at Clifton in July and August last, in a conversation with the Collector of that Port as to value of iron bridges imported by Messrs. Clarke, Reeves & Co., I gave him the value as 5½ cents per pound.'

Mr. Bartram being recalled, "states that the sum named in the report, signed by Mr. McAgy, Appraiser, to the Collector for freight, \$8,777.00, was arrived at from the original railroad bills from Phœnixville to Hull, being at the rate of \$7.09 per ton of 2,000 pounds."

Meeting of Arbitrators adjourned by Mr. Taylor to 4th January, 1881. Again adjourned by Mr. Taylor to 6th January, 1881.