This letter, which has already appeared in a public newspaper, is copied fr an a printed report of the proceedings of the meeting to which it refers, officially circulated.

Nothing there about "eschewing partisanship."

The Ontario Government is the " political eitadel of the Dominion ;" its capture is necessary to the completeness of the Liberal-Conservative victory of last September ; the United Empire Club is to rally the party for a final party effort.

And the people who read this are to believe that Senator Macpherson "ESCHEWS PARTISANSHIP."

The Senator with a "Bee in his Bonnet."

Finally, the Senator must be repudiated as a reliable and impartial authority, by reason of the monomaniacal tendencies he

"Mr. Brown" haunts the Senator's brain as the embodiment of "defunct partyism"; "Mr. Brown's" differences with Mr. Sandfield Macdonald vex and trouble the senatorial dreams; "Mr. Brown" "no doubt" prevented Mr. McMurrieh from en-tering the Sandfield Macdonald Cabinet; "Mr. Brown" caused the Dual-representation Act to be passed "to exclude men of ability from the local Legislature"; "Mr. Brown" r.ade Mr. Mowst: "Ms. Dench, "Mr. Brown" is the result of the local Legislature"; "Mr. Brown" is the result of the local Legislature"; "Mr. Brown" prevented Mr. Stephen Richards! from heing made Premier instead of Mr. Mowat ; " Mr. Brown "-not Mr. Mackenzie-was defeated last September ; "Mr. Brown " has dared to insinuate that Senator Macpherson wanted office ; "Mr. Brown " misrepresents ME in the Globe ; Mr. Brown will not publish MY letters. There are paragraphs upon paragraphs about "Mr. Brown's" "objects," "Mr. Brown's" "intolerance and sectionalism ;" "Mr. Brown's" efforts to do this, that, or the other thing ; there is a whole chapter, called a postseript, devoted to "Mr. Brown."

An Exact Description.

Some years ago a prominent politician spoke as follows :----

"This everlasting abuse of Mr. Brown is their (the Tories) stock in trade. It is "Mr. Brown's inconsistency; " it is "Mr. Brown's dictatorship:" it is "Mr. Brown's violence;" it is "Mr. Brown's outrageous conduct;" in morning, at midday, and at night. It is "Mr. Brown" to dinner, "Mr. Brown" to supper, and "Mr. Brown" to breakfast in the morning."

The speaker on that occasion was the Hon. Wm. Macdongall ; if in the mind to recall the same language to-day, he would find no better illustration of its aptness than the morbid maunderings of Senator D. L. Macpherson.

The Senator's Little Deficiencies.

It follows, then, that Senator Macpherson's claims to respectful attention have the slight drawbacks-

- 1. That he has been guilty of very questionable practices.
- 2. That he is a mere partizan, deceitfully and dishonestly as suming the role of an impartial critic.

March hare," and correspondingly unreliable.

His Oriticisms Criticized.

The nature and character of his comments more than bear out this conclusion. In both his recent pamphlets, the one a " Letter on the Public Expenditure of Ontario;" the other an "Introduction to a second edition of the same letter," Senator Macpherson gives what profess to be tables, showing an alleged annual excess of expenditure over revenue, and predicates on these his theory of an exhausted treasury and a burden of direct taxation. As his last published table includes 1878, it will be well to take that one as the subject of notice, along with the comments to be found in the earlier publication.

Here is the statement, as it originally appeared at page 39 of the " Letter," heading and all.

"A Series of Deficits-Going Behind Every Year."

	1874.	1875.	1876.	1877.	1878.
	8	8	8	*	\$
xpenditure		3,604,524			
evenue	3,446,348	3,159,495	2,589,224	2,452,078	2,285,201

Deficit, 1874. . \$425,144.

R

**	1875	\$440,040.
64	1876	

"Thus the accumulation of former years had to be drawn upon, to meet these deficits to the amount of \$2,086,911." Letter, p. 39.

His Exceeding "Greenness."

And this foolish Senator really fancies that the fact of the surplus having been drawn upon since 1873, to the tune, according to his statement, of \$2,000,000, is an "appalling revelation" to the people of Ontario.

Dishonest Although Foolish.

But his mode of putting the case is not the less dishonest, because it is foolish.

How he Cooks his Deficits.

The Senator's figures are not, even upon his own method of calculation, precisely correct, although the variation from the official statements is not important in relation to the point immediately at issue. In exposing his errors, his own figures are adopted as the basis of the calculation. Hence some difference between the amounts of the surpluses thus shown, and those pre-3. That he is, on one point at least, literally "as mad as a sented by a comparison between the actual revenue and expenditure :---

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