

Now, the ready verbal approval of the Finance Minister, and his Deputy, Mr. Courtney,—which is not denied—and I may say here nearly all the negotiations and correspondence has been with Mr. Courtney,—would be accepted by most people as binding the Dominion in good faith to abide by it, but the subsequent action of the Dominion Government and its Finance Department, has ratified and confirmed that approval by repeated acts of concurrence and acquiescence.

The preparation of the accounts on this proposed plan was at once put in progress by the Finance Minister. The date of the memo. it will be observed was November, 1882. In June following, enquiries commenced to be made by the Treasurers of the Provinces as to when the accounts in preparation would be ready. These enquiries were repeated from time to time, and Mr. Courtney's replies to them all clearly indicate that the accounts could not be sent until submitted to and approved of by the Finance Minister and the Government.

Let me read you a few as a sample. The full correspondence will be found in the copy of these accounts submitted to Parliament in 1884.

On 23rd June, 1883, Mr. Courtney writes Mr. Wurtele:—

"In reply to that part of it asking when the accounts will be ready for settlement between the two Provinces and the Dominion, I have the honour to state that the accounts are now being sent to the printer, and on their return will be submitted to the Government. I expect they will await the return of Sir Leonard Tilley from England, and no doubt they will be taken up in September next."

On 3rd October, 1883, Mr. Courtney again writes Mr. Wurtele:—

"I have the honour to acknowledge the receipt of your letter of 1st inst., respecting the accounts between the Provinces of Ontario and Quebec and the Dominion, and in reply thereto I have to say that the accounts are only just finished, and as soon as Sir Leonard Tilley returns to Ottawa they will be submitted to him, and I will then take steps that the subject will have early consideration."

Again on 12th November, 1883, he writes to Quebec:—

"In reply, I beg to say that the accounts so far as they are ready, have been submitted to the Minister of Finance, and I am directed to inform