one such gun in the Dominion of Canada. My last report is as follows:—

"But as regards future armament, I would again solicit attention to the advisability of adopting the Palliser system for converting in this country the 400 old smooth-bore guns into rifles, as already recommended by the General Officer in command, page xix of last year's report, since which the remarkable power developed by the chambered 7-inch Palliser gun converted in England render it a suitable armour-plate piereing gun for coast defences, though for land fronts and entrenched positions along our extended frontier, I feel certain no better or cheaper plan could be adopted than the gradual conversion of our smooth-bores into 90-pounder, 64-pounder, and 40-pounder rifles at the trifling cost of about 120l. per gun, while the old wood and iron earriages, platforms, &c., could be refused and new wooden carriages have been made in this country at a less cost than that of importation.

"The relative cost of constructing wooden carriages and traversing platforms at Quebec and importing iron or wooden ones is shown

" in the following estimate:-

"Comparative Cost of Home Manufacture and Importation of Garrison Gun Carriages.

	Imported from England.	Home Manufacture.
It will be seen from the Woolwich Vocabulary of Stores that a wrought-iron double platesliding carriage and platform will cost, with freight, &c., added, in round numbers, about. The same of wood.	\$ ets.	₿ ets.
do. made in Quebec, as proposed Wrought-iron carriage for 64-32 pounders about	375 00	550 00
Wood carriage built in Quebec		170 00

[&]quot;The manufacture of such material would not only be a saving of expenditure, but "would be a benefit to the country by employing our own artificers and expending "the money in the Dominion."

It must be borne in mind that the Dominion Parliament will much more readily vote money to be expended in the country than send on it for the purchase of war material.

"I beg to recommend strongly the report of Messrs. Gilbert and Co...
"Canada Engine Works, to favourable consideration; trusting that if
"I can report satisfactorily on the proof of the gun now nearly com-

[&]quot;pleted at Montreal the Government will not hesitate to order the gradual conversion of the 400 smooth-bore guns now comparatively

[&]quot;useless on our fortifications, and that a sum of money will be placed on the estimates to meet this expenditure as well as that for seven-