in the Secretary-Treasurer's Cash Book with the debit entries in the Bank of Montreal "Coupon Account."

Finally we examined (1) the Balance Sheet at 31st December, 1880, and (2) Statement of Receipts and Disbursements for the year, prepared by your Secretary-Treasurer, and we beg to certify that they are correctly drawn up from the Books of the Trust.

We have much pleasure in again certifying to the excellent order in which the Books of the Trust are kept.

We have the honor to be, Sir,

Your most obedient servants,

(Signed,) RIDDELL & STEVENSON,

Chartered Accountants.