

## THE STATEMENTS. (a)

The chief source of my information, apart from the official annual Trade Returns, concerning the facts mentioned in the following Statements is derived from "Appendix—Memorandum concerning Article XXI of the Treaty of Washington," being the supposed appendix to the "Reply on behalf of Her Britannic Majesty's Government to the Answer of the United States of America," presented to the arbitrators during the sittings of the Halifax Fisheries Commission. To this Document I refer, and upon its revelations I base a large part of my statements.

This "Appendix" was written, as stated repeatedly in the text, "for the Commission." The title is a snare. The document was never presented to the Commission, it was prepared for private and most disgraceful use. It contains the details of the figures sworn to at Halifax. These details disclose numerous and gross frauds not otherwise susceptible of being traced or even discovered.

This infamous document was written by the impostor and fraudulent accountant, Edward Miall, the figures are largely based upon Sir Leonard Tilley's and Sir Charles Tupper's "Fire-brick and Clay Series." The rascality disclosed by this document is astounding, and its worst feature is that Miall prepared the argument for counsel at Halifax upon these false figures, knowing that they would be sworn to before the Commission.

The history of "Appendix—Memorandum concerning Article XXI of the Treaty of Washington" is a record of stupendous wrong, and a disgrace to the humanity and culture of our times and a few of our rulers, but to receive the report of the impostor Miall (at present the Canadian Deputy Minister of Inland Revenue) on the Canadian Pacific Railway accounts, would be an outrage upon the credit and honour of Canada, upon the interests of British Shareholders in Grand Trunk, Great Western and other Canadian Securities, and upon truth and justice, far exceeding what has already been perpetrated.

## STATEMENT No. I.

Tabular Representation of the alleged Canadian Fish Imports from the United States as embodied in the annual Trade and Navigation Returns since Confederation in 1867, to the year 1873, compared with a tabular representation of the said alleged imports as sworn to in evidence at Halifax in 1877, (1) the details being given in the document entitled "Appendix—Memorandum concerning Article XXI of the Treaty of Washington."

Year.	Imported from the United States according to Trade Returns.	Imported from the United States as sworn in Evidence in 1877.	Difference.
1867 (2)	181,453	172,366	9087
1868	177,595 (4)	170,156 (3)	7439 or 8439
1869	101,207	99,563	1644
1870	103,560	99,409	4151
1871	126,612	123,331	3281
1872	139,378	123,670	15708
1873	299,468	279,949	20419
	1,129,273	1,067,544	61,729
		Add 1000 for incorrect addition in 1868,	1,000
			62,729

(a) July 1st, 1867. Hon. S. L. Tilley, Minister of Customs.

Hon. A. T. Galt, Minister of Finance.

Nov. 4th, Hon. A. T. Galt resigned.

Nov. 18th, Hon. John Rose, Minister of Finance.

Oct. 9th, 1869, Sir Francis Hincks, Minister of Finance.

June 21st, 1870. Hon. Charles Tupper, President of the Council.

Feb. 22nd, 1873, Hon. S. L. Tilley, Minister of Customs, became Minister of Finance, and Hon. Charles Tupper, Minister of Inland Revenue, became Minister of Customs. Nov. 5th, 1873, the Ministry resigns. Fiscal year for 1873 ending on June 31st, 1873.

(1) The Canadian Figures relate to the Provinces concerned in the Treaty of Washington. Prince Edward Island Returns are introduced as presented at Halifax, and shown in the Document entitled "Appendix—Memorandum concerning Article XXI of the Treaty of Washington," although they are entirely false as submitted.

(2) Ontario and Quebec items alone corrected. Details for N. S. and N. B. imperfect.

(3) 1000 wrong in addition of items submitted, as shown by the Document entitled "Appendix—Memorandum, &c."

(4) Items transposed or incorrect in the Summary Statement in the Trade Returns. For instance, "Whale Oil" transposed; also "Fish Salted and Smoked" \$22,358 should be \$22,640. Thus—in the Sessional Papers for 1868, pages 71 and 10, for "Fish," and pages 80 and 89 for "Whale Oil"—\$5,888 being put in the Summary Statement in place of \$11,808. This is important, because the figures 5,888 used instead of 11,808, would not make the Series hereafter shown, complete; and this transposition greatly impeded the discovery of the fraud, as will be seen on examination of the bearings and relations of the Series in Statement No. IV.