

even get that. The books were not kept to show the expenditures of each party for the last eight years, and I have no control over them. There is a person specially appointed who attends to that class of accounts.

Q. Who is he? Can he furnish the information we require?—I don't know. There are two classes—from 1871 to 1874 were made up by Mr. Taylor, and from 1874 to 1877 were made up by Mr. Radford, of Montreal.

Q. You cannot separate the cost of the surveying of the different sections?—No. They were not separated the last few years, because there were surveys going on both east and west. In fact I am entirely ignorant of the matter.

Q. You are the accountant of the Department?—Yes.

Mr. MARCUS SMITH re-called:—

By the Honorable Mr. Macpherson:—

Q. Have you the report Mr. Rowan said he made to you in March, 1877?—No, I have not the report. In fact it had almost escaped my memory that there had been such a report at all. I see it is mentioned in Mr. Rowan's letter at Winnipeg, but I have not got it. I remember something of the report now. It was in March, and I was very busy at the time; I was very busy and I simply glanced at it, but did not consider it at all.

SENATE COMMITTEE ROOM,
Monday, May 5th, 1879.

Mr. MARCUS SMITH was re-called, and presented a written reply to the letter of Mr. Fleming which appears in the Appendix, and his examination was continued as follows:—

The schedule "C" that has been sent in will show that before I went out to the works that the change had been contemplated, as these schedules were made from estimates of Mr. Rowan before Mr. Fleming's report was sent in. If you compare the schedule with the original quantities, you will find it had been intended to fill the embankments up with earth before I went out there at all.

By the Honorable Mr. Haythorne:—

Q. I was led to suppose by your evidence some days ago that the change from trestle-work to stone and earth embankments was already in progress; but, on hearing Mr. Rowan's evidence, it would seem that there was no change actually in progress, except a change in crossing some small lakes which would have the effect of economizing expenditure. Now, if I understand your former evidence, it was to the effect that the change was in progress throughout the section?—I have stated in my evidence that there was not much done, but what was done was increased with the proposed change. The rock embankments was the first thing that had to be done, and many months must have elapsed before the earth could be put in; but they certainly contemplated putting earth on because the contractor had asked for bills of timber for his trestle-work, and those bills were very meagre, simply for a few bridges for crossing streams.

Q. Your evidence left the impression on my mind, and I think on the minds of other members of this Committee, that some considerable expense had already been incurred in making this change. Mr. Rowan's evidence led us to suppose that the works had now arrived at the point when a determination must be come to one way or the other?—There might have been the impression that there was much done. I think in my evidence I corrected the impression, and said that the distribution of the rock would do either way, and that it is the most economical distribution of the earth.