RUBBER BOOTS—Concluded.					
Date.	No. of Pairs.	Description.	Total Cost.	Per 1	Pair.
1888.			\$ cts.		\$ cts.
Aug. 25 do 16	6	Boots	22 35		3 51
do 10	$\begin{vmatrix} 1\\1 \end{vmatrix}$	do	$ \begin{array}{c} 3 75 \\ 4 94 \end{array} $		375 494
Feb. 92	20	do do	$\begin{array}{c}4&94\\65&26\end{array}$		4 94 3 26
do 23 Mar. 13	5	do	2875		4 79
	6	do	16 53		3 31
$d_0 = 2$	10	do	32 21		3 22
do õ	$\frac{2}{7}$	do	9 50	-	4 75
00 o	4	do do	$\begin{array}{ccc} 20 & 63 \\ 19 & 00 \end{array}$		$295 \\ 475$
reb. o	20	do	66 08		3 30
do 21	Ĩ	do	2 47		2 47
$J_{an. 30}$	22	do	$71 \ 02$		3 23
4	11	do	34 12		3 10
do 4	$\begin{array}{c} 2\\ 2\end{array}$	Light 'A' boots	2 64		1 32
do 19	2	Clogs	108		0 54
••••	7 43	Boots	$\begin{array}{ccc} 23 & 13 \\ 131 & 15 \end{array}$		$\begin{array}{c} 3 & 30 \\ 3 & 05 \end{array}$
••••	1	do do	$\frac{151}{2}$ $\frac{15}{55}$		$\frac{3}{2}\frac{05}{55}$
••••	i	Light boots	120		$\frac{2}{1}$ $\frac{30}{20}$
••••	$\overline{2}$	Boots.	$\hat{2} \ \hat{30}$		115
. 1887.	31	do	83 20		269
Oct. 10	12	do	30 00		2 50
	241		755 69	Av'g.	$3 \ 13\frac{1}{2}$
Feb. 21	6	Gloves	10 26		
do 21	1	Rubber coat.	2 60		
9			2 00		

See pay-list of November, 1888.-J. & R. Miller got Paid for rubber boots on repair \$55. November pay-list for 1887.—Paid Rubber Co. of Buffale for 15 million rubber boots. \$53.70.

Buffalo for 15 pairs rubber boots, \$53.70.

You will see throughout all these transactions that there is a tendency to hide these things from the Government. At the investigation they contended I had no right to look into this matter, because it came under the head of construction, and had nothing to do with repairs. If you will look at Mr. Rykert's pamphlet you will see that he charges me with trying to confuse the commissioner by mixing construction and repairs up altogether. I did nothing of the kind. I like to call a spade a spade. How could it be work done on construction when the water had been in the canal for years? The mitre sills happen to rise up and you bolt them down. Is that construction? No; it is repairs. In examining one of the witnesses whom they had posted before he came in to give his evidence—he claimed that

he had to admit that the work done on the canal after its completion was repairs. As far as these rubber boots are concerned, I do not hold Mr. Ellis responsible. I am only looking to Mr. Miller, the man who had the contract for building the pontoon, the man who had the contract for repairing the overseer's house and who got it without competition. The employés on the canal did most of the work under these They concreted the cellar of contracts. the overseer's house, they caulked the pontoon, and the Government found the timber and spikes, all of which went to Mr. Miller's benefit, according to the evidence. I have pointed out to you that Mr. Ellis is a gentleman who gets free light and fuel from the gas company for his civility and courteous conduct. What about his courteous conduct to Mr. Mc-He said that he gets free gas Donagh? for his courteous conduct. Such an excuse to cover up this species of bribery, to save the consumption of gas on the canal to the gas company, is rather transparent. We can all see it, and the civil conduct of Mr. Ellis does not cover up that transaction. It is the same thing in building the structures for the manufacturers, and in regard to the testimonial. The idea of Mr. Ellis being courteous or civil to any one who knows him-except when he has something to gain, as in this case—is amusing. I venture to say that the country looses ten dollars for every dollar of advantage that Mr. Ellis gets from the gas company and others to whom he is courteous for favors received. Now, we will see how kind and courteous Mr. Ellis was to poor Nestor, who, as the evidence shows, was unfortunate through sickness and death in his family. He got into debt and was taken before the judge on a judgment summons and ordered to pay \$2 a month. Mr. Smith and Mr. Ellis told him that he must pay more or he must leave the canal, and they left orders with R. D. Dunn, the paymaster, that Nestor should pay an additional \$5 or \$10 a month. Poor Nestor had no broker who could go to the canal employés and get money when he was in trouble, as Mr. Ellis had done. Martin Nestor did not have the power to have Mr. Demare send carthis was work done on construction. I said penters to work at his house and get them to him: If you have a coat, and it wears out paid by the Government, as Mr. Ellis had. at the elbows, and you put a patch on it, do you call that construction or repairs? to raise his cabbages and potatoes and He said with Government money He said: "I would call it repairs;" and have them paid with Government money,