

Messrs. Kerr, Brown & McKenzie, having thought fit to bring before the public, in the shape of a pamphlet, a correspondence between our respective firms, arising out of their endeavour to become preferred creditors on our estate, at the time of our suspension, we have no alternative but to reply in the same manner, although we had hoped that the public would not have been troubled with a dispute in which it can take but little interest.

We would not have taken any notice of their publication, had it contained simply the correspondence between us, as we should have been quite content to abide by the verdict of public opinion, grounded on its perusal, but inasmuch as Messrs. K., B. & McK. have interspersed it with comments of their own, and correspondence with parties to whom they have appealed for support, we have merely to ask those who peruse it, to form their judgment on the true merits of the case, apart from Messrs. K. B. & McK's. comments or correspondence with their friends, as these are based on erroneous premises and have nothing in them bearing on the legal points of the dispute. We, therefore, consider it quite unnecessary to enter into any elaborate vindication of our actions or motives, or to publish the opinions of merchants and others, approving of the course we have pursued, as we will not be parties to the extension of this controversy by dragging in others, nor does the position we have taken necessitate the leaning on the testimony of our friends.

Great stress is laid upon Mr. Blake's opinion upon an A. B. C. case, submitted to him, but this case does not fully state the facts necessary to decide the question at issue between our firms.