to Larkin, Connolly & Co., it is necessary to refer to the report of the Engineers appointed by the Committee. The suggestion was that for the purpose of apparently justifying the awarding of the contract to Larkin, Connolly & Co., quantities other than the true quantities were applied to certain of the items in the schedule, and conversely that if the proper quantities had been applied the tender of Peters & Moore would have been found to be the lowest. The result of the comparison made by the Committee's Engineers of the quantities shown by the plans and specifications with the quantities applied by Mr. Boyd, is as follows:—

RESULT of comparison based on quantities of crib work, concrete, stone ballast, sheet-piling and earth-filling taken from the plans and specifications produced:

Peters & Moore	\$281,009	00
Larkin, Connolly & Co		
Beaucage		
Gallagher		
Samson & Samson		

RESULT of above comparison carried out with the addition thereto of the items in schedule of quantities not obtainable from the plans and specifications:

Peters & Moore	736,243	50
Larkin, Connolly & Co		70
Gallagher		32
Beaucage	765,510	50
Samson & Samson	1,032,011	20

(Engineer's Report, page 9.)

Considering the very serious nature of the charge, that the quantities applied were wilfully false, it is submitted that only the most cogent evidence should prevail to induce a conclusion that such a course was adopted.

Particular attention is directed to the portions of the report of the Engineers, which show that no such conclusion can be safely arrived at (pages

8, 9 and 11 of Engineers' report).

It is to be remarked that although every effort has been made by the Engineers and by Counsel for the Department to obtain the original plans, from which it is supposed that Mr. Boyd obtained the quantities which he applied, such plans have not been found; that the quantities ascertained by the Engineers' report are the result of measurements from the working plans prepared at a subsequent date, and that it is impossible to impugn Mr. Boyd's honesty in the absence of the originals, however severely the conduct of officials may be criticized on account of the absence of these essential documents.

Finally, as regards this point, it may be mentioned that while the gentlemen, who framed and signed this report, were not charged with the judicial task of expressing an opinion as to the conduct of the persons involved, and while they have properly refrained from so doing, it is clear that for reasons which appear on the pages above referred to, they do not consider that this

branch of the case has been established.