Public Accounts.

By Mr. Davies:

Q. You say you estimated 500,000 feet, board measure, of timber and lumber and I read in the commisioners' report 3,313,000, which would make an excess over your estimate of 3,100,000. Now I asked you whether you made allowance for the false works, whether you were able to estimate them, and you told me you were not. I see you have \$2,000 for a temporary bridge, \$3,000 for temporary works and \$7,000 for contingencies. Does that include an allowance for lumber, and does it embrace all the false works?—A. Our total price included everything, and we considered that all that the bridge should have cost was \$201,000.

Q. So that in ascertaining the cost of the lumber that went into the bridge we have nothing to do with false works, because we have that in these items of \$2,000, \$3,000 and \$7,000?—A. Yes; in all the prices we have put, we have put them high in order to cover the prices of timber for false works.

Q. You have allowed for that in the prices ?—A. Yes.

Q. So that there would appear to be an over plus of 3,100,000 feet of board measure of timber and lumber?—A. Well, no; I am not prepared to say that, because the government were doing that on days' work, and they had to supply a certain quantity for some of their false work.

By Mr. Moncrieff:

Q. The government were their own contractors ?—A. Yes.

By Mr. Langelier:

Q. But was it necessary for the government to spend more than a private contractor? Do you see any reason for it?—A. No.

By Mr. Davies:

Q. I don't think there is any difference between us yet. Do you think any other allowance should have been made than the allowance you have made?—A. No, because in our prices we have allowed for everything.

Q. Then you have allowed for all the timber and the lumber which ought to have been used in the construction of the works themselves and in the construction

of false works appertaining to them ?—A. Yes.

Q. So that the quantity you estimate 500,000 feet of board measure is all, allowing for temporary works and bridges, or ought you to add to your present estimate a further sum for more lumber?—A. No, I would not add another dollar, but there must have been more lumber around the works.

By Mr. Tarte:

Q. Do you know anything about it yourself?—A. No.

By Mr. Davies:

Q. What I understood is that your estimate provides for everything?—A. Yes.

By Mr. Tarte:

- Q. False works and everything?—A. Yes.
- Q. Then say it then?—A. I have said it.

By Mr. Moncrieff:

Q. Have you allowed in your estimate for the fact that the government purchased direct machinery and boilers—their own plant?—A. We have allowed for use of plant.

Q. Only for the use of plant, but the government purchased their own plant, engine, boiler, and all their derricks and one thing and another from first to last. Have you made any calculation in your estimate for the expense of your plant?—A. Certainly, we have allowed for the use of all the necessary plant.

Q. But not for cost?—A. For the use of it.