

The Canadian Pacific Railway and Sir Leonard Tilley's and Sir Charles Tupper's "Fire-brick and Clay Series."

To the Hon. Sir Charles Tupper, C. B., K. C. M. G., Minister of Railways and Canals, and Canadian High Commissioner at London.

SIR,—I have read with extreme surprise and regret your remarks, as published in the official record of the Commons Debates, on the character and trustworthiness of Mr. Miall, appointed by you on the 28th Jan., 1884, to investigate and report on the accounts of the Canadian Pacific Railway as a basis for certain advances of enormous magnitude it is proposed to make to the Company out of the Dominion Treasury, and certain guarantees based on the public Securities of the Dominion.

It will be within your recollection that in a printed letter and Argument, dated May 27th, 1881, addressed to Earl Granville and the Earl of Kimberley, I displayed the antecedents of Mr. Miall when he was entrusted by you with the responsible position of Royal Commissioner to examine into and report on all matters connected with the Canadian Pacific Railway. This letter and Argument is enclosed and I beg of you to accept it as a part of this communication.

Your knowledge of the antecedents of Mr. Miall, coupled with the repetition of your published announcement of entire confidence in the honourable conduct of that officer, is a matter of vast moment to Canada and to British investors in Canadian Securities of all kinds. Your allusion in Parliament to his former work for the late Government of Canada and your own understood relation to the Canadian Pacific Railway, now compel me to announce your further relation, and that of your colleague, Sir Leonard Tilley, to the figures which were placed in Mr. Miall's hands for adjustment during the period when he was "employed by the late Government on financial questions of the gravest importance."—See *Hansard* page 122, Feb. 5th, 1884, or page 102 in subsequent edition).

In the matter of the Halifax Fisheries Commission, the late Government were compelled to take your figures and those of your colleague, Sir Leonard Tilley, together with the figures of your joint accomplice, Dr. Edward Young, of the United States Bureau of Statistics, acting against the interests of the United States, or they would have been compelled to risk the sacrifice of the Fisheries of Canada by disclosure.

I do not attempt to defend in any way the line of action then taken, but I must now, in the prospective presence of imminent and appalling disasters if you succeed in your schemes, put matters in their proper light, because you and Sir Leonard Tilley, have successfully resisted for many years all my efforts in the interests of honour, truth and humanity.

Your "able accountant," Mr. E. Miall, the Deputy Minister of Inland Revenue, is an accomplished manipulator of forged figures, and in the matter of the Halifax Fisheries Commission he is known to you as a conscious accessory to perjury in the name of the Queen, in especial relation to the fraudulent use of certain figures, some of the most important of which, you and your colleague, Sir Leonard Tilley, provided for him in your official capacities, and for which you are both responsible.

I confine myself in this communication to a small but important group of figures which serve to illustrate one method of falsifying the public Records of Canada. Other, but grosser and yet kindred methods are illustrated in the various documents I have recently transmitted to His Excellency the Governor-General, the receipt of which His Excellency has been so kind and just as to acknowledge. I furnished His Excellency with three copies of each paper, not including of course, the important Document entitled "Appendix—Memorandum concerning Article XXI of the Treaty of Washington," which holds the key to so many fraudulent devices, and the text of which your "able accountant," Mr. E. Miall compiled.

In the letter I had the honour to transmit on the 31st ult. to His Excellency, I introduced the greater portion of the details embodied in the attached Statements, also the following passage in relation to the successful tampering with Dr. Edward Young, late Chief of the United States Bureau of Statistics, and seducing him to introduce into the public Records of the Government he served, false statistics against the interests of his own adopted country and in favour of Canada. To this passage I beg to ask your particular attention on the ground that Transit of Merchandise through the United States under certain favourable conditions, lapses with the expiration of the Fishery clauses of the Treaty of Washington on the first of July next year.

"We know that Englishmen would be the first to resent any secret successful attempt of a Foreigner to procure by the corruption of subordinates the alteration of the Records of our own Government for selfish foreign purposes, and opposed to our own country's interests. We may thus judge what others are