

Letter produced by Mr. J. T. Bartram, from the Leighton Bridge and Iron Co., of 22nd Dec., 1880, quoting the actual cost of manufactured bridges during August, September and October as 3½c. per lb., (letter marked No. 1.)

January 7th, 1881.

Mr. J. T. Bartram produced a letter from the Leighton Bridge and Iron Co., of 28th Dec., 1880, quoting prices at 3½c. per lb., as the market value of bridges ready for erection at their works, signed J. A. Allison, Sec'y, (letter marked No. 2.) Also another letter from A. R. Whitney, iron merchant, New York, to Edward Barber, dated 30th Dec., 1880, quoting prices at 3c. per lb. at that date, and about 4½c. per lb. made up ready for use delivered F.O.B., New York (letter marked No. 3.)

Mr. Reeves called attention to the fact that the parties who made the affidavit produced by him as to the prices of bridge material were vouched for by the British Consul at Philadelphia.

Q. Are the prices of pig iron and bar iron the base of the value of bridge iron? —Yes; certainly.

Q. How many bridges have you built in Canada during the past five years?—I do not recollect how many we have built in five years.

Q. Can you give the average price or value at which these bridges were entered for duty in each year?—I cannot.

Q. What has been the market price in the States during these years for pig iron and bar iron?—I cannot answer that.

Mr. Fleck asked for the shop plans and specifications with detailed bill of iron for the Chaudière Bridge.

Mr. Reeves said he would get them if he could.

Q. In your evidence you state your reason that castings were invoiced at 1½c. per lb. was that you had to add 1c. per lb. for work. Why did you not so decrease the values of the other items of the invoices?—Because the other items had work done upon them while the castings had none.

Q. Had you any conversation with the Commissioner of Customs about entering the castings at the rate they were entered?—I think not.

Q. Did you not inform the Commissioner that was a mistake in charging castings at 1½c. per lb.?—I never met the Commissioner but once, and that was in regard to appointing arbitrators during the early part of December, and may have spoken to him about the castings particularly, but do not recollect it.

Q. Has it been your usual practice to include nuts and rivets under the head of lower-priced articles, such as bars?—When the nuts are on the rods they have been included; but with loose rivets I am not positive about, but think they were too.

Q. Were there not any loose bolts, nuts and rivets along with the work?—I do not know.

Q. Has it been the practice of your firm so to enter articles in former invoices offered for entry or in detail?—It has been our practice to enter them for a long time, as these invoices have been entered for the Chaudière Bridge, and not in detail.

Mr. Fleck asked his colleague and the collector if they had any papers and documents bearing upon the question. His colleague replied that any information he has, has been acquired by experience in business, and is at the service of his colleague.

Mr. Taylor asked: What right have you here this morning, Mr. Frazer? Mr. Frazer replied that he instructed Mr. Bartram to send a note to the Minister, asking him to give a letter to the collector, giving authority to Mr. Appraiser Frazer to be present on behalf of the Department. (Letter produced and marked No. 3.)

Mr. Frazer's deposition:—

"I submit a telegram signed C. McDonald, New York, Jan. 4, 1881, which reads as follows: 'Price of iron, 2½c. per lb., shop work, including manufacturer's profit 1½c. per lb. (telegram marked No. 4.)' I also submit a letter from C. H. Kloman, Pittsburgh, dated Jan. 3, 1881, in which is the following extract: 'Eye-bars, ordinary and usual specifications and sizes in iron, 4½c. per lb., plates up to 25 ins. wide, not