

ROYAL COMMISSION

REPORT OF THE COMMISSIONER

ON

PURCHASE OF HORSES IN NOVA SCOTIA FOR FIRST CANA- DIAN CONTINGENT

COMMISSIONER

The Honourable Sir CHARLES DAVIDSON, Knight.



OTTAWA

PRINTED BY J. DE L. TACHÉ,
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1917

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REPORT ON PURCHASE OF HORSES IN THE PROVINCE OF NOVA SCOTIA FOR THE FIRST CANADIAN CONTINGENT.

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Advertisements were inserted in different newspapers of the sittings of the Commission and of its desire to receive information. Lengthy reports of our proceedings were published.

For the reason that Mr. Foster was personally and vitally interested in the evidence to be adduced, I granted Mr. Sangster leave to appear in his behalf.

In aid of the supply of 8,000 horses required for our First Contingent, which was mobilized as the horse, foot, artillery and transport at Valcartier Camp, proximately 600 were bought on government account, in the province of Nova Scotia.

Purchasing depots were established at the following places: Berwick, Kings county; Canning, Kings county; Halifax, Halifax county; Kentville, Kings county; Kingston, Kings county; Middleton, Annapolis county; New Glasgow, Pictou county; Sydney, Cape Breton county; Truro, Colchester county; Windsor, Hants county; Wolfville, Kings county.

At all these places, save Sydney, Foster had financial, administrative and executive control.

At Sydney, Colonel McLeod and Major Crowe—officers of the local Field Battery—had charge.

Resultantly of purchases in Nova Scotia, New Brunswick and Prince Edward Island there arose a clamour of accusations.

Charges of malfeasances and misfeasances became broadspread, emphatic and insistent.

As regards Nova Scotia and especially Foster, the attacks, in serious part well founded, and, in other part vituperative, constituted a veritable *fama clamosa*.

A. De Witt Foster.

First in importance and first in place as regards my observations and conclusions are the events which marked Foster's discharge of the extensive responsibilities assumed by him.

The Public Accounts Committee were, through a reference to it of certain correspondence, enabled to examine a number of witnesses.

On April 15, its sixth and seventh reports were presented to the House and concurrence moved for.

The Right Honourable the Premier spoke in terms of strong disapproval of the manner in which the business had been conducted by Foster and promised further investigation.

In furtherance of instructions the Chief Commissioner of Dominion Police sent a special agent to the affected localities. He collected valuable information, which was put at the disposal of the Commission on its arrival and was supplemented by further successful efforts during our sittings.

In this preliminary and continuing field of our operations, McKinley, already spoken of as one of the staff, also gave material help. Furthermore, and practically day by day, Mr. Thompson received from neighbourly sources knowledge of frauds or rumours of frauds attempted or perpetrated by vendors of horses.

It was, throughout, the policy of the Commission to dredge every channel of information and to bring results to the surface by public investigation. Even rumours which Mr. Thompson thought foundationless, were not permitted to remain without notice. He rightly believed that these become, unless openly challenged, converted, by country-side gossip and reiteration into accepted facts.

Slipshod financial methods and the disgraceful purchase, in a number of cases, of horses venerable as to age and decrepit as to qualities had given substantial credence to the belief that official inefficiency was the rule and not the exception. The evidence does not establish that either the one or the other was wholly the case.

These with other existent circumstances make it essential, indeed unavoidable, that every horse should be scrutinized, so far as this could be effected by testimony; the price of each one separately established; and the large amount of public funds involved fully accounted for.

Hence the necessary adduction of a great many witnesses.

I have sought, as best as I can to simplify and concrete into results this mass of material by the tabulated statements to be found on succeeding pages and by appendices which, in like form, give details of vendors, buyers, veterinaries, ages, prices, physical qualities and relative evidence.

About August 22, 1914, Foster, being then at Ottawa as member for Kings county, N.S., called on Colonel Neill, Director of Veterinary Services and Remounts.

He sought to have a quota of the needed horses bought in his county and its vicinages. In furtherance of this endeavour he recommended that F. A. Parker, of Berwick, should be appointed official buyer.

Both applications were refused for these reasons. (Pr. Ev. vol. 1, p. 765):—

1. Full allotments for Valcartier camp had already been placed in various parts of Canada.
2. It was not proposed to appoint any local man "on account of the poor experience they had had in the South African war time, in purchasing horses in Kings county, which had been done by local men.

Not content, Foster made, two days later, a further like effort and met with a like refusal. Thereupon he sought the address of Major General Sir Frederick Benson, head of the British Remount Commission, with the purpose of seeking to have its extensive purchases in Canada and the United States include Kings county.

At both these interviews, Todd C. Woodworth—of prominent mention later on—was present. On the first occasion he chanced to be at Colonel Neill's office, and on the second occasion accompanied Foster. Woodworth was also seeking an introduction to General Benson, in the hope that a contract might be secured by him and his associate, Kever, for the delivery at St. Louis, Mo., U.S.A., of some thousands of horses per month.

Colonel Neill was not able to give any certain information as to the then whereabouts of General Benson.

There are discrepancies, although not of material kind, between the description given by Foster before the Public Accounts Committee and before me, respectively, in connection with the details of these two interviews.

Of accomplished results they were barren.

Two days passed. Then Colonel Neill, by telephone, informed Foster that his remounts needed to be in camp by the 28th of August, and that they were not being delivered in sufficient numbers to make this possible. He asked Foster to proceed to Nova Scotia and assist in procuring as many horses up to 800, as could be secured in the short time available (Pr. Ev., vol. 1, p. 767.)

In reply, Foster expressed the belief that his membership of Parliament made this impossible. This absolute negation was materially qualified, indeed waived, by the following letter. (Pr. Ev., vol. p. 768):—

"OTTAWA. August 25, 1914.

"Lt.-Col. W. J. NEILL,

"Principal Veterinary Officer, Remount Dept.,

"Ottawa, Ont.

"DEAR SIR,—In confirmation of your telephone message to me this morning, in which you advised me that you are unable to obtain the required number of remounts allotted to the eastern townships, and requesting me to submit the names of certain veterinary officers whom you could engage in the province of Nova Scotia to act for you in the purchase of horses, and requesting me to accompany the said veterinary officers and to render what service I can to facilitate the purchase of some four or five hundred horses within the next week. I beg to say, as I told you over the 'phone, there are almost impossible difficulties in the way of meeting your request.

"In the first place, the time is far too short, and the price, which must not exceed \$172 on the average, is entirely too low, considering the fact that we will have to purchase as nearly as we can heavy draught horses, which command a high price in Nova Scotia, and also artillery horses, which I do not anticipate can be purchased for the average price you mention, in the ratio of two horses, one artillery and one draught.

"I would much prefer to have nothing to do with this myself, and wish you could see your way clear to the appointment of Mr. F. A. Parker, of Berwick, Kings county, Nova Scotia.

"In regard to veterinaries, I would point out to you that in addition to Messrs. Wood and Chipman, veterinary officers of the active militia, Kentville, Nova Scotia, there is Dr. Arthur Gill, of Mount Denison, Hants county, Dr. P. A. Gough, Halifax, Nova Scotia, and Dr. Chalmers, of Truro. I think you had better wire the members of these counties for inquiry as to their qualifications, and if satisfactory, advise them of their duties and employment by you, with full details and instructions.

"In view of the urgency of the requirements for horses to complete the contingent at Valcartier, I am inclined to accede to your request, on the distinct understanding that there shall be no remuneration of any kind or nature whatsoever for any services I may render, and that complete arrangements may be made which in no wise affect my standing as member of Parliament.

"It will not be possible for me to leave for Nova Scotia to-morrow, and as the time is short, you had better give necessary instructions to the veterinaries and banks.

"Yours faithfully,

"A. DE W. FOSTER."

There resulted further telephonic conversations and an interview. To this interview Foster took Woodworth. There was much conversation. According to the evidence of the former, these things happened.

Colonel Neill persisted in his refusal to appoint a local man as chief purchasing agent; Foster, at the outset declined to accept responsibility; then the colonel said to Woodworth. (Pr. Ev., vol. 1, p. 769):—

" . . . You, I understand, are a man of means, you are assisting here in Ottawa for some time, you are expecting to make an arrangement with Sir Frederick Benson. Why you will be interested in delivering two thousand or three thousand horses a month, why don't you go down and assist in this matter and I will recommend you to Sir Frederick Benson?"

Woodworth answered. (Pr. Ev., vol 1, p. 769):—

"Well there will have to be purchases going on at a number of places at the same time, and one man cannot procure horses in that short length of time, my partner is in the city and I will discuss the matter with him and if he will go down I will go down."

"Well," replied the colonel, "it does not make any odds to me who you take with you, we are in the position where we require these horses immediately, and we have got to do it quickly."

Woodworth supports the assertion that his co-operation was suggested by Colonel Neill. (Pr. Ev., vol. 2, pp, 1239, 1244.)

Before the Public Accounts Committee the evidence of Foster was (Pr. Ev., vol. 1, p. 770):—

"Q. Then you were the man who did invite them to go down there?—A. Colonel Neill asked Mr. Woodworth to go with me and I asked him, too. I presume Mr. Woodworth asked Mr. Keever and I presume I asked him also."

"Q. Anyway you take the responsibility?—A. Certainly I do."

It is reasonable to believe that had Foster ~~objected~~ these men would not have been appointed.

Woodworth and Keever, his associate in business, were to serve without pay and to meet their own personal expenses. (Pr. Ev., vol. 2, p. 1244.)

The incentive was a promised consequent recommendation to Sir Frederick Benson, which might lead up to great contracts for Imperial remounts.

Woodworth is a native of Kings county. They possessed horse dealing experience and had been engaged in business enterprises in the United States. (Pr. Ev., vol. 2, p. 1244.)

As a result of these interviews the following official letter went out (Pr. Ev., vol. 1, p. 773):—

"DEPARTMENT OF MILITIA AND DEFENCE,

"HEADQUARTERS, OTTAWA, August, 1914.

"Mr. A. D. W. FOSTER, M.P.,

"Kentville, N.S.

"Purchase of Remounts.

"SIR,—I have the honour to inform you that you are authorized to purchase eight hundred remounts for the Department of Militia and Defence.

"You are requested to consult the Officer Commanding, 6th Division, Halifax, N.S., in connection with appointing purchasing agents and inspecting veterinary officers.

"I have the honour to be, sir,

"Your obedient servant,

"W. J. NEILL, Lt.-Col.,

"Director of Veterinary Services."

The original of this letter was produced by Foster, when he gave evidence before the Public Accounts Committee. He has sought its recovery but without success. This effort resulted from an incident, which although not of telling importance, deserves mention.

For description of it I give his own words (Pr. Ev., vol. 1, p. 778):—

" . . . The original letter, together with a copy of the letter which was mutilated, and which you just read a moment ago, were in the envelope which I produced in the Public Accounts Committee at Ottawa, the day I gave evidence, and they were turned over to the reporters there, and they have not been returned to me. I wrote to the secretary of the Public Accounts Committee, the correspondence is there, who took the matter up with the reporters; the last letter being one to Mr. C. S. Blue, who is now in Scotland, endeavouring to locate the original of these letters which were presented to and left by me at the Public Accounts Committee at Ottawa.

By Mr. Thompson, K.C.:

"Q. The reason I ask you about that is that the letter is rather extraordinary with that interlineation. The letter does not make English. Without the interlineation, the letter reads:—

"You are requested to consult the officer commanding 6th Division, Halifax, N.S., in connection with appointing purchasing agents and inspecting veterinary officers."

"But with the interlineation, it reads:—

"You are requested to consult the officer commanding 6th Division, Halifax, N.S., in connection with (my) appointing (T. C. Woodworth) purchasing agents and inspecting veterinary officers."

"That does not make sense?—A. Might I explain that. The original of that letter was given me with the cheques and with the correspondence, and I discovered some days after, perhaps the second day after it was given me by Colonel Neill, when I opened the package, which will appear subsequently in my evidence, and I took that original back. I looked at the letter and I said: "Here is the appointment of the veterinary officers being made from Ottawa by Colonel Neill," and Mr. Woodworth having been appointed I took that letter back with me to Ottawa, when I returned from St. John, or Digby, and on Saturday morning I drew Colonel Neill's attention to the fact that he had appointed Mr. Woodworth as purchasing agent and also the vets., and I asked him why under those circumstances I should consult the Commander of the 6th Division at Halifax, and he said: You will consult him regarding the requisition for cars and shipment of horses, and the fixing up of cars and such other items as he may be able to give you information on. He then wrote in the appointment of Mr. Woodworth, in the manner in which it appears in the letter."

This represents Foster's explanation of the words in parenthesis, which appear on the copy produced before the Commission. With their inclusion it reads (Exhibit 70):—

"I have the honour to inform you that you are authorized to purchase eight hundred remounts for the Department of Militia and Defence.

"You are requested to consult the Officer Commanding 6th Division, Halifax, N.S., in connection with (my) appointing (T. C. Woodworth) purchasing agents and inspecting veterinary officers."

These interpolations did not in any material degree affect the situation. The conversations disclose that Foster gave full concurrence to the co-operation of Woodworth and Keever. He could have refused to act with them, or, in the alternative, withdrawn from the operations.

As to these conversations and others of later date had with Foster and Woodworth, the evidence of Colonel Neill would have been of much interest. He went overseas with the First Contingent and has, ever since, been on duty abroad.

Accompanying Foster's letter of appointment were two Bank of Montreal cheque books, each containing one hundred blank cheques and the following documents. (Pr. Ev., vol. 1, p. 771, exhibit 70.):—

Remounts.

Exhibit 70. "The following description has been approved by the Department:

(a) Riding Horses.—Age, 5 to 8 years. Height, 15 to 16 hands. Weight, 1,000 to 1,150 lbs.

(b) Artillery Horses.—Age, 5 to 8 years. Height, 15 to 16 hands. Weight, 1,050 to 1,250 lbs.

(c) Draught Horses.—Age, 5 to 8 years. Height, 15-2 to 16 hands. Weight 1,250 to 1,400 lbs.

Colours: Bay, brown, black, chestnut, blue roan, red roan. No greys. All horses must be sound in wind and limb and free from all blemishes."

V. 1, 6.

Circular Letter.

"All officers purchasing horses will report to the Remount Department, Headquarters, Ottawa, by wire, the number of horses they have purchased each day.

"All horses will be cared for by the Units which the purchasing officer represents. Daily parade states will be furnished by the officers commanding Units, in whose care Government horses are placed, who will forward same daily to Headquarters, Remount Office, showing the number of horses on their charge, and condition of same.

"In the event of Veterinary Services being required, officers in charge of remounts are authorized to employ Civil Veterinary surgeons where no Canadian Army Veterinary Officers are available. Fees payable for such service will be \$1 per call, payable on M.F.D. 900.

"Officers in charge of remounts will take the greatest precautions in the transportation of horses on their charge to Valcartier Mobilization Point.

"When entraining horses, cars are to be thoroughly examined and all nails and other objects liable to cause injury will be removed, floors tested, and fastening of car doors examined.

"Hay racks in cars are to be filled with hay, horses placed in cars heads and tails, and tied fairly short; horses are to be watered before entraining and hind shoes removed; accounts for such services to be rendered in triplicate on manuscript by the Officer in charge.

"I have the honour to be, Sir,

"Your obedient servant,

"W. J. NEILL, Lt.-Colonel,
"Remount Officer."

Pr. Ev., vol. 1, p. 772. Exhibit 70.

Circular Letter.

DEPARTMENT OF MILITIA AND DEFENCE,
HEADQUARTERS,
OTTAWA, 21 August, 1914.

Purchase of Remounts.

SIR,—“In connection with the purchase of remounts for the Overseas Division, it has been found necessary to appoint men for the purpose of canvassing districts outside of the local Headquarters of units under mobilization, as the number of horses being purchased has not reached the average number per day that are required.

“In order to facilitate matters it has been decided that authorized Purchasing Officers will canvass outlying districts for horses, making arrangements for day of inspection and purchase.

“You will be guided by this letter as far as it meets the requirements of your case and report to me by wire what action you are taking. Any posters required can be obtained locally and the account forwarded to the office of the Remount Department, Ottawa.

“The work of purchasing must be rushed, as it is required that all mounted units be on their way to Valcartier by the 30th instant.

“I have the honour to be, sir,

“Your obedient servant,

“W. J. NEILL, Lt.-Colonel,
“Remount Officer.”

Circular Letter.

V-1-21.

“THE DEPARTMENT OF MILITIA AND DEFENCE,
“HEADQUARTERS, OTTAWA, August 24, 1914.

Re Purchase of Remounts.

“SIR,—I have the honour to request that as soon as you have purchased the authorized number of remounts, the cheque books issued to you be returned to me, and that a statement be rendered showing,—

“(a) The total number of horses purchased, classified as riding, draught and pack.

“(b) The price of each horse.

“(c) All accounts for maintenance of horses, and other expenses.

“(d) The places you were employed at, and the dates.

“I have the honour to be, sir,

“Your obedient servant,

“W. J. NEILL, Lt.-Colonel,
“Director Veterinary Services.”

Armed with these credentials Foster proceeded to St. John, N.B. There by pre-arrangement he met Gifford H. Oakes, of Kentville, N.S., insurance agent, secretary of the Liberal-Conservative Association; William P. McKay, a native of the county, son of late Senator McKay, and then resident of Ottawa; and Keever. (Pr. Ev., Vol. 1, p. 1110.)

The party crossed by steamer from St. John to Digby, N.S., en route, save Foster, for Kentville. During the voyage, Foster disclosed his business; communicated the official documents; handed Oakes an official form of poster for making public the places and dates of sales; and one of the two cheque books, with 28 of the 100 blank cheques which it contained, signed by him. Several like cheques were subsequently issued to Woodworth and Keever.

These signed cheques were not cashable until filled up and countersigned by an official veterinary.

Concerning the attendant verbal instructions extracts from the evidence will best speak. (Pr. Ev., vol. 1, p. 1112.):—

"By Mr. Thompson:

Q. What instructions did he give you?—A. He instructed me to issue cheques to Mr. Keever in block, that is, for a number of horses at the time, that I was to take the receipts, or rather the price-tags in my hands at the time of purchase and to make out the cheque according to the receipts, that is the number of horses recorded on the cheque would correspond with the sum total of the amount of the price-tags, and after these price-tags were received I was to verify it.

"Q. How?—A. By comparing the sum total on the receipts with the sum totals on the cheques."

(Pr. Ev., vol. 1, pp. 1112-1113.)

"By Mr. Thompson:

"Q. What were his instructions as to issuing cheques?—A. His instructions were to issue the cheques to Mr. Keever for the number of horses.

"Q. How many?—A. No specified number.

"Q. Was that in your own judgment?—A. Well, it would be according to how many were required or how many there were purchased.

"Q. I would like to know just what his instructions on that point were?—A. Well, after Mr. Keever had bargained for a number of horses, no matter what the number was, he produced me the price-tags. I was to make out the cheque according to those price-tags.

"Q. Exactly. That is what I wanted to get at; so that you were to have the price-tags in your hands before you issued a cheque?—A. Yes, sir.

"Q. And then you would total up the prices entered on the price-tags?—A. Yes.

"Q. You would total up the number of horses?—A. Yes.

"Q. And you would issue a cheque for the amount, exactly in the sum total of the price-tags, is that right?—A. Yes.

"Q. So that the block cheques, or the various cheques, whichever you like to call them, would correspond with the number and price, that is the totals of the cheques?—A. Yes, that is it."

Foster's explanation as to the system thus initiated of issuing block cheques, instead of individual cheques to each vendor is this (Pr. Ev., vol. 1, p. 774):—

"By Mr. Thompson:

"Q. Did you part company with Mr. Oakes at St. John?—A. No, I met him at St. John, and as I was returning to Ottawa I had not time to discuss the situation with him, and so I came across on the boat from St. John to Digby, going back on the same boat on her return trip, which would give me twenty-four hours across the bay to discuss this matter with Mr. Oakes. Now when I opened the parcel which I had obtained from Colonel Naill—previous

to my getting on the train at Ottawa I had not opened it—and I presumed there were 800 cheques in that parcel, when I opened the parcel I found there were only two cheque books containing 100 cheques each. I opened up some time after Mr. Oakes had been in conversation on the boat. The difficulty which arose then was how could I obtain 800 remounts and issue a cheque for each horse, with only 200 cheques to do it.

"Q. Did you telegraph to Colonel Neill to point out the situation to him?

—A. As I was going back on the next boat and train to Ottawa, I did not do that.

"Q. Did Mr. Oakes then leave under your instructions for King's county?

—A. Yes, I left him at Digby, leaving one cheque book with him with a number of these cheques signed.

"Q. What did you do with the other cheque book?—A. I took it back with me."

(Pr. Ev., vol. 1, p. 775.)

"Q. Did you return to Ottawa?—A. Yes.

"Q. Did you ask Colonel Neill for further cheques?—A. Yes.

"Q. What did he tell you?—A. I think it was Saturday morning when I arrived back in Ottawa. I went to Colonel Neill and told him that I only had 200 cheques, two books of 100 cheques each. He said: "We have no more, our cheque books are all used up," and I inquired the nature of what I should do. He said, "You will have to issue your cheques to your purchasing agents and they can pay in cash."

Woodworth was also questioned on this subject of block cheques (Pr. Ev., vol. 2, p. 1237.):—

"By Mr. Thompson:

"Q. Will you explain how it was that in some instances you issued one cheque for one horse and in others you issued what I might call a block cheque?

—A. Yes, sir; can I answer the last question first?

"Q. Yes?—A. All right. Those cheques if you will go into them one by one, and I will refresh my memory because I know three now that I could mention were purchases made at the time when there was only one horse to be obtained or two horses more to be obtained, and after banking hours, at a time we had no money, or to fill in the quota or to make out the average.

"Q. And when you had money you would not issue an individual cheque?

—A. No, sir, because I could buy quickly and expedite.

"Q. How?—A. I have done my buying in two hours. I bought thirty or forty horses and had full examination there and ran every one with a fifty foot rope.

"Q. Would that be easier than issuing the cheque for the horses as they were bought?—A. Yes, because I did not have Mr. Foster, and I had no desk, and for three or four days I worked, I was in the rain.

"Q. That explains the block cheque?—A. Yes, all these things, because it expedited me to have the cash on my person.

"Q. In the case in which you issued an individual cheque, you had no money on hand?—A. I had no money, and I remember one of these was issued in front of the Queen hotel when business was done for the day, and when there was no money except what I had on my person, which was not the Government's, and the other was at Truro, and I gave a cheque and Mr. Stewart's horse, which was a beautiful animal and he wanted the price paid, and it was good value; Chalmers said so. The amount of money that I used in lieu of

individual cheques I remember distinctly asking Col. Neill in front of Mr. Foster: Colonel, the boys down there don't know who is going to hand them out the cheque, and the money will look better, it will expedite, and suppose we turn in four or five different horses or a hundred and make out a cheque for the total amount, would that be right. "Well," he says, 'Yes, if there is no rake-off,' and he smiled and I said: 'You can leave that to me.' He said sure, that is all right, it is a voucher. He was sitting there trying to get his 7,200 horses in a few days.

"Q. Was that before you left to make the purchases?—A. Yes, sir, decidedly so, he said it would do for a voucher and there was no other voucher."

For confirmation, or otherwise, of the statements, that blank cheques were not procurable, in sufficient numbers, and hence the necessity of issuing block cheques, Mr. Thompson subsequently called to the box, at Ottawa, Lieutenant-Colonel Emmett Clarke, Assistant Director of Supplies and Transports, who succeeded to the charge of Colonel Neill's department.

His evidence discloses that before horse buying began ten thousand were ordered and delivered to the department and that the supply was replenished before exhaustion. Noticeable, moreover, is the fact that only 49 of the 200 blank cheques were utilized. (Pr. Ev., vol. 2, p. 2000.)

It was not, therefore, insufficiency of stock at headquarters which induced such parsimony in the use of cheques.

Quotation from the evidence of Woodworth, made a moment since, discloses that, in his belief, a system of block cheques had merits of its own. He justified it as making for rapidity of transactions, and through days of urgency as meeting a general prevalent desire on the part of buyers to receive cash instead of cheques.

Oakes speaks of purchases made at different places on the same day, and of the impossibility of being always present to deliver cheques.

These reasons are not without force.

The evidence, thus far dealt with, leaves me with two outstanding impressions.

The first of them is that Foster's instructions, which would have hampered the committal of frauds, were breached from the outset. "I followed" he says (v. 1, p. 1118). "Mr. Foster's instructions as far as circumstances would permit." Oakes did not exact the delivery of price-tags precedently of, or even concurrently with his handing out of cheques for equivalent amounts.

His practice was to fill up the cheques in his possession for a bulk sum and a bulk number of horses and to secure, in addition to the signature of Foster already upon them, that of a veterinary. The double signature was essential.

I give an example:—

"GOVERNMENT REMOUNT DEPARTMENT.

No. 27

Place, Kingston, N.S.

Date, Sept. 4, 1914.

Pay to F. B. Keever or order the sum of eight thousand seven hundred and fifty ⁰⁰/₁₀₀, being value for fifty-two horses.
\$8,750.

Signed A. de W. FOSTER, M.P.
Purchaser.

Signed Jno. F. WOOD,
Veterinary Inspecting Officer.

These fifty-two horses had not, in fact, been bought; they were intended purchases. Of concurrent necessity the \$8,750 stood for an estimated outlay, based on an average of \$167.

In fairness to Oakes I add the observation that Foster, later on, acquiesced in this practice and issued cheques of like character.

2. I proceed to a statement of my second outstanding impression.

Abandonment, in almost entirety, of a system of individual cheques to individual sellers, carried with it the pressing duty of precise book-keeping methods; of the securing of vouchers, of accountings and balancings, practically day by day; all to the end—apart from the delicate responsibility which attached to Mr. Foster by reason of his position as a member of Parliament—that a final, all-sufficient statement might be rendered to the Department.

Unfortunately methods of performance fell far short of these requirements.

By how much will appear in a later part of this report.

I do not desire to give the impression that the rules of the Department required, at these dates, an individual cheque to be issued for each horse.

It was later on, as a result of the experience gained in the first rush of purchases, that this system was exacted.

Development of the manner in which Foster's instructions as to cheques were carried out has, while advantageous in preserving continuity of subject, interrupted my account of the progress of the party on board the steamer. To this I revert.

On arrival at Digby, Foster retraced his way to Ottawa, where other county business required his presence. Oakes, Keever, and McKay proceeded to Kentville, and there, in conference with Veterinaries Wood and Chipman, arranged an itinerary. Until Foster came back to the county Oakes had general control. (Pr. Ev., vol. 1, p. 1114.)

"By Mr. Thompson:

"Q. I presume, generally speaking, Mr. Foster asked you to act in his place?—A. (Oakes): Yes, he asked me to act as his agent."

Later on Woodworth arrived with Robert Ince, whose assistance he had requested. Ince is in the Civil Service, and was, at the time, on sick leave. Nine years of service in the Northwest Mounted Police had made him a skilled horseman. He did efficient gratuitous service at Halifax and New Glasgow. His expenses were paid by Woodworth; the trip left him out of pocket because of some payments to employees. (Pr. Ev., vol. 2, pp. 1407-8.)

In addition to Veterinary Doctors Wood and Chipman, both attached to the militia service, there were Veterinary Doctors Gill, Gough, and Chalmers.

It will be remembered that Foster, in his already quoted letter to Col. Neill, of date August 25, 1914, had suggested the names of these gentlemen, subject to inquiry as to their qualifications:—

" . . . I think," he wrote, "you had better wire the member of these these counties for inquiry as to their qualifications and if satisfactory, advise them of their duties and employment by you, with full details and instructions."

These gentlemen were of reputable standing in their profession; as to numbers were not too many in view of the fact that ten mobilization centres had to be covered, and received regulation pay.

Of the five veterinaries, Gill, Chalmers, and Chipman were examined. Gough had been taken over by the Imperial Remount Commission, and was on duty in the southern States. Wood had gone west and could not be located.

These observations, hardly more than prefatory though they are, bring us up to the buyings, the disbursements of moneys, and the methods followed in either case.

REPORT OF COMMISSIONER

Buying places and their dates were announced by posters in the following official form:—

“(Royal Coat of Arms.)

“MILITARY HORSES WANTED.

“1. *Riding Horses.*

“Age 5 to 8 years, height 15 to 16 hands, weight 1,000 to 1,150 pounds.

“2. *Artillery Horses.*

“Age 5 to 8 years, height 15 to 16 hands, weight 1,050 to 1,250 pounds.

“3 *Draught Horses.*

“Age 5 to 8 years, height 15-2 to 16 hands, weight 1,250 to 1,400 pounds.

“Colours.

“Bays, browns, blacks, chestnuts, roans (no greys or whites).

“All horses must be sound and of good conformation, free from blemishes and broken to harness or saddle.

“Horses will be inspected at.....on.....

“By authority of Lt.-Colonel W. J. NEILL,

“Remount Officer.

“Parties with available horses kindly at once notify.”

It will be noticed that these details conform to the circular letter of instructions already quoted.

Foster, Oakes and Woodworth state that permission was obtained to increase the age limit.

A supply could not, otherwise, have been obtained. I am of opinion that the exercise of a reasonable discretion was, in this respect permitted. Other territories had a like enlargement of choice given to them.

My purpose is to so classify my remarks as to have them fall under these three headings:—

1. Sales; qualities and ages of horses; prices.
2. Amount of cash received; how disbursed and how far accounted for.
3. Synopsis of opinions.

1ST. SALES; QUALITIES AND AGES OF HORSES; PRICES.

I take up the ten places at which purchases were made in their alphabetical order and not in the order of dates.

Convenience of reference makes in favour of this plan.

I cannot hope for rigid correctness as regards figures, careful though their computation has been. Existent errors, if any, will be of minor extent and without material effect on results.

In passing from place to place I shall limit special references as regards events to striking cases of imposition and connivance.

Professional standing and efficient discharge of duty by Doctors Gill, M.R.C.S., and Chalmers, in the one case at Windsor and in the other at Truro and New Glasgow, give weight to their opinions on the classes of horses which might be, fitly, bought. These opinions, as expressed in evidence, I quote:—

Doctor Gill: (Pr. Ev., vol. 1, p. 1086)—

By Mr. Thompson:

“Q. You saw the military posters, I presume?—A. No, sir, Kever, when I was introduced to him, said: ‘We are wanting a number of horses as soon as possible; I can give you the descriptions,’ and he read off this poster to me.”

"Q. Did he read all the poster?—A. Yes, it was a big sheet and he read about the animals being sound, and I told him: 'Well, look here, Mr. Keever, it is useless for me to start examining horses, if you want to find many sound horses, because you can find very few sound horses.'

"Q. You could not find sound horses?—A. Of absolutely sound horses you would not find five per cent.

"Q. Is that a peculiarity of this county?—A. No, sir, that is a peculiarity of horse-flesh.

"What else?—A. I said: 'If you wish me to examine and select you serviceably sound horses, that is, horses that will be capable of fulfilling the duty required of them, I can do that.' He said: 'I will leave it all to you,' and he said something about ten years of age and I said: 'You know as well as I do, Keever, that you will get very few horses practically sound at ten years of age for the money you tell me, which is your price, which is \$165,' and he said: 'I must leave it to you, Gill, a few years must not stand in the way, so long as you feel that the animals are serviceably sound and will fulfil the duties we want them for.'"

(Pr. Ev., vol. 1, p. 1087.)

"By Mr. Thompson:

"Q. What was the age of the oldest horse you passed, do you recollect?—A. About thirteen, I should think by his teeth.

"Q. And you evidently passed, according to your conversation with Keever, horses which were not absolutely sound?—A. Yes, sir."

(Pr. Ev., vol. 1, p. 1090.)

"SIR CHARLES DAVIDSON: When does a horse cease to be a young horse?

"THE WITNESS: I cannot say.

"SIR CHARLES DAVIDSON: A witness called a horse ten or twelve years old a young horse.

"THE WITNESS: I have been a hunting man a good many years and I have ridden horses over twenty years of age that would give me as safe a ride across difficult country as a young horse, and perhaps better.

"SIR CHARLES DAVIDSON: When do you say a horse would cease, on the average, to become serviceable for military purposes?

"THE WITNESS: I should think that plenty would be quite serviceable up to sixteen years of age."

(Pr. Ev., vol. 1, p. 1092.)

"By Mr. Thompson:

"Q. One of the witnesses from Windsor yesterday told us that when you were examining his horse, he pointed out to you that his horse had a jack spavin and you said you did not mind a jack spavin but you would not stand for a bog spavin?—A. I should like to see the man that said he told me that. I objected to any man speaking to me when I was examining a horse; I did not want any owner to give me advice about a horse.

"SIR CHARLES DAVIDSON: What was the name of the man?

"MR. THOMPSON: William Rourke.

"By Mr. Thompson:

"Q. My information is that Rourke said Dr. Gill would not mind a jack spavin but that he would not stand for a bog spavin. Do you deny that you told him that?—A. Absolutely, sir.

"Q. I think the witness also stated yesterday that this spavin had run its course and that the veins were over it and that, therefore, there was no danger from it?—A. As I say, I would pass some conditions of spavins without hesitation, and others I would not pass at all. I believe I do know Rourke, I think I have met him, but I did not give any information about what I would pass or what I would not, because I strongly objected to the people speaking to me at all during my examinations."

On similar points Doctor Chalmers testifies (Pr. Ev., vol. 2, p. 1393):—

"By Mr. Thompson:

"Q. Doctor, it appears that some horses twelve and fourteen years of age were passed by you at Pictou and New Glasgow; were you informed as to what the age should be, or did you consider these horses serviceable?—A. They said they must take horses from five years to twelve or fourteen years old.

"Q. They gave you fourteen years as the limit of age?—A. Yes, as about the limit.

"Q. Is a horse fourteen years old capable of performing hard service?—A. Just as good service as a five-year old horse, if he is sound and a good horse, just as good."

(Pr. Ev., vol. 2, p. 1394.)

"Sir CHARLES DAVIDSON: Some of these witnesses speak of defects in their horses, that they were a little sore forwards, for example.

"The WITNESS: Well, there may be one or two that were a little sore, but then it might only be a little fever for a day or two and pass away.

"Sir CHARLES DAVIDSON: And some were a little thick in the wind.

"The WITNESS: I do not know about that; we tested them pretty good. Every horse that passed through our hands, I can honestly say that we tested him, and I think all the gentlemen who sold them will tell you that they sold them for less than their value. They were all practically good, sound horses, and if the times had not been so dull we would not have been able to secure half as good a horse at the price. They were a lot of splendid horses. Every horse they bought in Truro or in New Glasgow was a serviceable good horse."

(Pr. Ev., vol. 2, p. 1395.)

"Sir CHARLES DAVIDSON: Does a light spring in the knee affect a horse seriously?

"The WITNESS: Not much.

"Sir CHARLES DAVIDSON: Did you pass any horse that was puffed in the hind legs?

"The WITNESS: I would pass him if he was perfectly sound otherwise."

(Pr. Ev., vol. 2, p. 1395.)

By Mr. Thompson:

"Q. When do you call a horse middle-aged?—A. When he is about twelve years.

"Q. And what about fourteen years?—A. At fourteen years he is just beginning to be in his prime and in good shape, if he has not been hurt. I would rather buy a twelve-year-old horse to-day than a five-year-old horse, if he was sound, and in good condition, and had not been hurt.

"Q. Why would you rather do that?—A. Because a horse at that age has everything on him that will be on him; he is free from splints, or spavins, or

bog spavins. If anything was going to come on him they would be on him before he was twelve or fourteen years old, and that is the reason why business men always like a horse better like that than a horse that is seven or eight years. A five-year-old horse is liable to have a splint and any kind of trouble may come on him, whereas a horse that is ten or twelve years old has everything on him that will be on him."

In attempting to distribute purchases between justifiable and unjustifiable I shall keep these opinions in mind.

When a horse was passed by the veterinary a cardboard tag, with stub attached, was put on the halter; on the buyer striking a bargain, he would tear off the stub, put the price on it, and secure the signature of the vendor. This was supposed to be his voucher for the payment.

The sales began at Kentville on Monday, August 31, 1914, and were stopped by an order from Ottawa, Saturday, September 5, 1914.

I proceed to tabulate the main features which marked the purchases at different places. These are given in alphabetical order. The quotas of sound and serviceably sound horses are, of necessity, only proximate. Mathematical certainty in this respect is not to be hoped for. My estimates, based as they are on a close appreciation of skilled evidence and of the requirements of the service, will prove helpful, even if in some cases they seem to be over rigid or over generous.

SALES AT BERWICK, N.S.

Appendix No. 1 Gives Details.

Date.. . . .	September 3, 1914.
Buyer.. . . .	Keever assisted by McKay.
Veterinary.. . . .	Chipman.
Witnesses have been examined as to.. . . .	63 horses.
Of these 63 I estimate that there were sound and serviceably sound.. . . .	46 horses.
Total cost of 63 as sworn to by witnesses.. . . .	\$10,115.
Average cost.. . . .	\$160.56.
Comparative ages of the 63 horses—	
12 and under.. . . .	52.
12 to 15.. . . .	7.
15 and over.. . . .	4.

SALES AT CANNING, N.S.

Appendix No. 2 Gives Details.

Date.. . . .	September 1, 1914.
Buyer.. . . .	McKay.
Veterinary.. . . .	Wood.
Witnesses have been examined as to.. . . .	7 horses.
Of these 7, I estimate that there were sound and serviceably sound.. . . .	7 horses.
Total cost of 7 as sworn to by witnesses.. . . .	\$1,135.
Average cost.. . . .	\$172.14.
Comparative ages of the 7 horses—	
12 and under.. . . .	7.
12 to 15.. . . .	—
15 and over.. . . .	—

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SALES AT HALIFAX, N.S.

Appendix No. 3 Gives Details.

Date... .. September 2 and 3, 1914.
 Buyer... .. Woodworth assisted by Ince.
 Veterinary... .. Gough.
 Witnesses have been examined as to... .. 58 horses.
 Of these 58, I estimate that there were 58 horses.
 sound and serviceably sound... .. 58 horses.
 Total cost of 58 as sworn to by wit-
 nesses... .. \$8,810.
 Average cost... .. \$151.89.
 Comparative ages of the 58 horses—
 12 and under... .. 51.
 12 to 15... .. 4.
 15 and over... .. 3.

There were 69 horses bought at Halifax, according to the shipping bills and the evidence of John Gough (Pr. Ev., vol. 2, p. 1350). We were only able to discover and obtain the evidence of the vendors of 58. In fact, 70 were bought; one was stolen; how stolen, no witness is able to explain. It was replaced by a purchase made at Kentville on Saturday, September 5, 1914. It was not found possible to discover out of what funds this additional horse purchase was made. (Oakes, Pr. Ev., vol. 2, p. 1437.) I shall make renewed reference to this curious fact in dealing with the financial accounts.

SALES AT KENTVILLE, N.S.

Appendix No. 4 Gives Details.

Dates... .. August 31, 1914.
 September 1, "
 " 2, "
 " 3, "
 " 4, "
 " 5, "
 Buyer... .. Keever and McKay.
 Veterinaries... .. Chipman and Wood.
 Witnesses have been examined as to... .. 45 horses.
 Of these 45 horses, I estimate that there
 were sound and serviceably sound... .. 39 horses.
 Total cost of the 45 horses as sworn to
 by witnesses... .. \$7,640.
 Average cost... .. \$169.78.
 Comparative ages of the 45 horses—
 12 and under... .. 41.
 12 to 15... .. 3.
 15 and over... .. 1.

SALES AT KINGSTON, N.S.

Appendix No. 5 Gives Details.

Date... .. September 4, 1914.
 Buyer... .. Keever and McKay.
 Veterinary... .. Chipman.
 Witnesses have been examined as to... .. 72 horses.
 Of these 72 horses I estimate that there
 were sound and serviceably sound... .. 54 horses.
 Total cost of 72 as sworn to by wit-
 nesses... .. \$11,180.
 Average cost... .. \$155.29.
 Comparative ages of the 72 horses—
 12 and under... .. 54.
 12 to 15... .. 12.
 15 and over... .. 6.

SALES AT MIDDLETON, N.S.

Appendix No. 6 Gives Details.

Date.. . . .	September 4, 1914.
Buyer.. . . .	Keever and McKay
Veterinary.. . . .	Starr.
Witnesses have been examined as to.. . . .	17 horses.
Of these 17 horses I estimate that there	
were sound and serviceably sound.. . . .	17 horses.
Total cost of 17 as sworn to by wit-	
nesses.. . . .	\$2,637.
Average cost.. . . .	\$166.88.
Comparative ages of the 17 horses—	
12 and under.. . . .	14.
13 to 15.. . . .	3.
12 and over.. . . .	—

SALES AT NEW GLASGOW, N.S.

Appendix No. 7 Gives Details.

Date.. . . .	September 4, 1914.
Buyer.. . . .	Woodworth assisted by Ince.
Veterinary.. . . .	Chalmers.
Witnesses have been examined as to.. . . .	34 horses.
Of these 34 horses I estimate that there	
were sound and serviceably sound.. . . .	34 horses.
Total cost of 34 horses as sworn to by	
witnesses.. . . .	\$5,294.82.
Average cost.. . . .	\$155.73.
Comparative ages of the 34 horses—	
12 and under.. . . .	29.
13 to 15.. . . .	4.
15 and over.. . . .	1.

S. Gammon, Contractor, New Glasgow, N.S., asserts in his evidence that 40 horses were bought at New Glasgow and all the horses shipped. (Pr. Ev., vol. 2, p. 1888.)

SALES AT TRURO, N.S.

Appendix No. 8 Gives Details.

Date.. . . .	September 3, 1914.
Buyer.. . . .	Woodworth.
Veterinary.. . . .	Chalmers.
Witnesses have been examined as to.. . . .	27 horses.
Of these 27 horses I estimate that there	
were sound and serviceably sound.. . . .	27 horses.
Total cost of the 27 horses as sworn to	
by witnesses.. . . .	\$3,899.
Average cost.. . . .	\$155.60.
Comparative ages of the 27 horses—	
12 and under.. . . .	26.
13 to 15.. . . .	—
15 and over.. . . .	1.

We have the evidence of E. C. Mackenzie, that he loaded 20 in one car at Truro and 7 in another car which passed through from Kentville not wholly filled. (Pr. Ev., vol. 2, p. 1321.)

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SALES AT WINDSOR, N.S.

Appendix No. 9 Gives Details.

Date... ..September 2, 1914.
 " 3, "
 Buyer... ..Keever.
 Veterinary... ..Gill.
 Witnesses have been examined as to... ..30 horses.
 Of these 30 horses I estimate that there
 were sound and serviceably sound... ..24 horses.
 Total cost of 28 horses as sworn to by
 witnesses... ..\$4,765.
 (The cost of two was not definitely
 established on account of the vendor
 being on Overseas service.)
 Average cost... ..\$170.17.
 Comparative ages of the 30 horses—
 12 and under... ..26.
 12 to 15... ..4.
 15 and under... ..—

SALES AT WOLFVILLE, N.S.

Appendix No. 10 Gives Details.

Dates... ..September 1, 1914.
 " 2, "
 Buyer... ..McKay.
 Veterinary... ..Chipman.
 Witnesses have been examined as to... ..30 horses.
 Of these 30 horses I estimate that there
 were sound and serviceably sound... ..23 horses.
 Total cost of 30 horses as sworn to by
 witnesses... ..\$4,870.
 Average cost... ..\$162.33.
 Comparative ages of the 30 horses—
 12 and under... ..23.
 12 to 15... ..2.
 15 and over... ..—

AS TO THE NUMBER PURCHASED AND DELIVERED TO THE DEPARTMENT.

The evidence on these points has needed tedious collation.

The cheques, on their face, totalize 428 horses bought. As stated in the Halifax table, one of the 70 horses bought was stolen, in spite of reasonable precautions, which included a military guard on the stables. An additional purchase made, subsequently, at Kentville, restored the number to be accounted for to 428.

The railway bills of lading, exhibits 137 and 145, do not, in every case, represent the number of horses bought at a particular place.

The explanation is that to meet shipping exigencies horses were, in one or two cases, taken to an adjacent station; or put on a car, starting partly laden, from a point other than that of purchase.

The production of these railway vouchers was exacted as to a number of localities, because the proof concerning numbers bought and shipped was thoroughly unsatisfactory. This reason did not apply to New Glasgow and Truro.

The bills of lading, exhibits 137 and 145 represent. . . .	368 horses.
The evidence of S. Gammon (Pr. Ev., vol. 2, p. 1388);	
Robert Ince (Pr. Ev., vol. 2, p. 1416), and E. C.	
Mackenzie (Pr. Ev., vol. 2, p. 1321), establishes	
that 40 were shipped from New Glasgow and 27	
from Truro, but of this 27, there were 7 included	
in the bill of lading, exhibit 145, p. 14, so leaving	
to be added.	60 horses.
	<hr/>
	428 horses.

I find that there were shipped 428 horses. In this respect Foster's cheques are confirmed.

AS TO SWITCHING.

It does not appear that there was any "switching"—that is the surreptitious—replacement of a poorer horse for one sold.

AS TO INTERFERENCE WITH THE GOVERNMENT BUYERS.

It does not appear that there was any interference with the buyers or veterinaries. Foster and Oakes emphatically deny meddling with the transactions. The buyers and veterinaries give supporting proof.

AS TO PRICE.

The average limit of price allowed by the department was \$170, plus \$5 for transport charges to Valcartier. Horses of the highest class were not, of course, securable at these figures. The prices paid for sound and serviceably sound horses were reasonable, indeed in a number of instances quite so.

AS TO AGES.

A compilation of the foregoing tables discloses that, of the 383, concerning which definite proof was obtainable there were:—

39	over 12 and up to 15, inclusive.
16	" 15 " 18 "
5	" 18.

AS TO UNSOUNDNESS.

My appreciation of the evidence leads me to the conviction that of the 383 horses, between 50 and 60 ought to have been rejected for unsoundness. These figures are, save in one or two cases, inclusive of the over-age horses. That is there was cumulation, as might be expected, of excessive years and physical defects.

AS TO VETERINARIES.

At Canning (Dr. Wood); at Middleton (Starr), whose primary examinations were accepted by Dr. Chipman; at New Glasgow and Truro (Dr. Chalmers); and at Windsor (Dr. Gill); the examinations were efficient; at Halifax (Dr. Gough) general results were marred by several, unjustifiable acceptances. In marked degree, indeed to a degree that might be characterized as scandalous, acts of omission, commission and connivance existed at the four places where Dr. Chipman acted as veterinary and

Keever had charge as buyer with McKay, in some instances as assistant. These were Berwick, Kentville, Kingston and Wolfville. To centralize still further, it may be stated, that the worst cases occurred at Berwick and Kingston.

Keever was a supposedly skilled horseman, not so McKay.

Some of the wrongful transactions had attendant features of so marked a character as to enforce special mention.

Henry J. Chute and his son Roy Chute live together, on the former's farm at Somerset, which is 3 miles from Berwick, where purchases were made on September 3, 1914; and 12 miles from Kingston where purchases were made on September 4, 1914. The father sold a horse at Berwick for \$165. (Dr. Chipman veterinary and McKay buyer). (Pr. Ev. vol. 1, p. 780.) It was at least 14 years old, and had a sprained ligament. The son took another horse, which he claimed to be his own, although originally bought by the father, to Kingston and there sold it for \$155 (Dr. Chipman veterinary and McKay buyer). His excuse for going 12 miles away from home to effect this sale, was that he had not on the previous day intended to dispose of it. His assertion is that the mare was 12 to 14 years old. Levi Porter who bred her, proves that it was 23 years old. (Pr. Ev. vol. 1, p. 893.) It is also firmly established that the mare had, on several occasions, to be helped to her feet. To this infirmity was added lameness. (Pr. Ev. vol. 1, p. 841, 894.)

After proof of these startling facts, Henry J. Chute made a statement to the following effect:—

"His Honour the Commissioner,—

May I be permitted to offer for your consideration briefly the following:—

That after due consideration I regret exceedingly that my son was induced to offer his horse for sale to the Government and also regret that the veterinary whom he considered the judge of his fitness passed him.

My son nor myself have made no false statements and still affirm that the horse was a serviceable one.

I have not in the least any desire to defraud the Government and especially so at this critical time in the history of the Empire.

I consider that my standing in the community is of much more importance and far outweighs the price of the horse, and will forward to the Military Department my cheque for the amount of purchase."

I understand that the cheque was forwarded. The effect of this reparation is marred by the assertion that no false statements were made.

A. B. Harvey, sold one horse at Berwick and four at Kingston.

The one sold at Berwick (Dr. Chipman veterinary and McKay buyer) was 7 years old and somewhat sprung in the knees. (Pr. Ev., vol. 1, p. 883.)

Concerning two of the four sold at Kingston (Dr. Chipman veterinary and McKay buyer) a black horse and the "Jim Jacques" horse for \$200; he swears both were bought on the day of the sale, the one for \$85 and the other for \$75. He did not ask and did not know their ages. They were undoubtedly more than of ripe age. The "Jim Jacques" horse had a spavin on each hind leg. (Pr. Ev., vol. 1, p. 883.)

The third horse sold by Harvey at Kingston (Dr. Chipman veterinary and McKay buyer) and also acquired a few hours previously was of extraordinary kind. Pr. Ev. vol. 1, p. 889.)

In 1912, Uhlman, after it had nearly foundered itself to death by an accident; breaking his head-stall and going out through the end of the barn into the manure shed, got down and could not get out. Sold the horse to Daniels for \$5 and took instead of money a drake and two ducks. (Pr. Ev., vol. 1, p. 913.)

Daniels, about February, 1914, traded him to Baltzer, who puts the age at 30, and speaks of him as sprained in one knee and chest foundered. (Pr. Ev., vol. 1, p. 914.)

Baltzer in the following July or August, traded him off to Mader for another horse. (Pr. Ev., vol. 1, p. 916.)

Mader on the day of the sale traded him off to Harvey, for a horse twenty years old, which Harvey had, a few minutes before, failed to sell to the Government buyer. (Pr. Ev., vol. 1, p. 917.)

To complete this extravaganza in horse trading it may be added that Mader, subsequently, gave away the horse he so took from Harvey.

I called Harvey's special attention to the damaging evidence against him; no explanation was given.

In two cases horses were bought which had been rejected for the South African War (1899-1902).

At Wolfville, J. H. Whitman, induced Chipman to pass and McKay or Keever, to pay \$160 for a horse which the original owner, A. Caldwell, offered, without success for military service in 1900. Four years previously, Whitman had acquired it for \$100. It was 19 years old. (Pr. Ev., vol. 1, p. 1026, 1068.)

At Halifax, Charles N. Butcher asked Ralph Isnor to get all he could for a horse 19 years of age, which he (Butcher) owned. It was passed by Gough, and bought by Woodworth for \$130. It had been accepted for the South African War and then sold as a reject.

These cases, with their almost dramatic features received wide notoriety and, in marked degree, cast suspicion upon all the horse transactions in these localities.

Others worthy of condemnation, but more prosaic in quality gave strength to a public belief, quite unmerited in many cases—that veterinarians, buyers and vendors had unitedly failed to appreciate the stress of public circumstances which had made so great a mobilization of horses necessary.

For these other cases, proximately fifty, which in my appreciation ought not to have been bought, I refer to the digested account of them given in the appendices. To attempt, at the moment, a detailed list of all would not serve any practical purpose. Moreover I have not found it possible to classify them under the respective headings of "doubtful practices" and "disreputable conduct" on the part of the vendors. Distinction, in these respects, at times fade into the imperceptible.

Strenuous efforts were made to secure the attendance of Dr. Chipman. He had left for the United States. Suffering from tuberculosis; it was feared by his father—medical practitioner of high respectability, resident at Wolfville—that he could not stand the ordeal of the proceedings and of a public appearance in the box. Information of his being at a Sanitarium in the vicinity of Boston, was given to us. The attending physician refused permission to have him come to any nearest point in Canada or even to Boston. His evidence was obviously essential. The Commission, as a consequence, went to Fletcher's Corners, South Acton, Mass. While alert in mind, convincing proofs existed of his being weak in body.

Explanations were demanded of every doubtful or indefensible certificate given by him. Some were defended; others forgotten; and the most of them declared impossible.

For general excuse he urged the insistent haste which marked the conduct of the operations throughout his four days of duty.

These unsatisfactory answers arouse the question. What were the causes which brought about his lamentable performance, or rather non-performance, of the duties assigned to him.

His total emoluments amounted to \$40 inclusive of expenses. His denial of having received from vendors any corrupt inducement, of whatever kind, was positive. (Pr. Ev. vol. 2, p. 2053.)

Every witness, who sold a horse of doubtful quality, was closely examined on this point. In only two cases did alleged payment take place. I give an account of them.

Leo Burke, on speculation, bought a horse for \$120; forthwith presented him to Dr. Chipman for examination; and sold it for \$135. (Pr. Ev. vol. 1, p. 854.) Unknown to him, it was wrong in the wind, and he thinks it had been doped. Another horse for which he asked \$190 was refused. (Pr. Ev. vol. 1, pp. 858, 860.) Seven others entrusted to him for sale by one Blyth, were rejected for unsoundness. These circumstances do not betoken favoured treatment. Yet he swears to having paid Dr. Chipman two or five dollars. (Pr. Ev. vol. 2, p. 2057.) To this assertion Chipman answers "he did not." His explanation is that two or three months afterwards Burke paid him a small bill for professional services.

The second case had connection with A. B. Harvey. It was testified by Arthur Vinott, of Millville, (Pr. Ev. vol. 1, p. 890), that during their drive home together after the horse sale at Kingston, Harvey declared that he had said to Chipman, in connection with his sales, "if you pass this horse there is a ten dollar bill in it for you." (Pr. Ev. vol. 1, p. 891.) Confronted with a previous written statement wherein he had asserted "that A. B. Harvey of Milville, N.S., told me he paid Dr. George Chipman, V.S., ten dollars (\$10) to pass or O.K., one of the horses which the said A. B. Harvey sold at Kingston, N.S., in September, 1914"; Vinott said: "I am on my oath now, and if I swore either one I would swear he said that he told me he tapped the man on the shoulder and told him that if he passed the horse there was a ten-dollar bill in it for him. That is the correct story he told me."

J. F. Cropley swears: (Pr. Ev. vol. 1, p. 905.)—

"As Mr. Harvey drove out of the yard that night, he says to me, Chipman said: Mr. Harvey is a good kind of a fellow, he must have made well on his horses to-day, because he gave me ten dollars."

Harvey denies that he made any such statement to Vinott, or that he paid \$10 to Chipman. (Pr. Ev., vol. 1, p. 883.)

Chipman denies the assertion of Cropley; the payment to him of \$10; or the receipt by him of any sum from Harvey, save two or three dollars paid some days afterwards for horse medicine. (Pr. Ev., vol. 2, p. 2058.)

We have, thus, before us two statements alleged by two witnesses to have been made by the implicated parties, and the denials of the latter both as to these and as to any payments having been made.

It must be said that the evidence of guilt, is far from being conclusive. And this belief is strengthened by the variance between the testimony and the antecedent written statement of Vinott.

There are other features of the evidence which make towards misbelief..

In the course of his four days of official life Chipman certified over two hundred horses in addition to rejections. As already stated every man whose sale of a horse or of horses was tainted with any impropriety of acceptance had to face a rigid examination as to corrupt practices.

Moreover, Mr. Thompson was in possession of the work done by a detective, sent down by the Minister of Justice with instructions to probe the accusations of wrongdoing in connection with these transactions, which had wide prevalence.

Beyond the two cases described a moment ago, there could not be discovered any trace of corrupted transactions, in connection with Chipman's operations.

The like can be said of political influence. They did not exist. The gates of the advertised markets were wide open to all comers.

The like can, also, be said of interference by Foster, Oakes, or any person else with Chipman, in the performance of his duties. It did not occur.

A further addition to the puzzle created by Chipman's conduct, lies in the fact that he did not lack in qualification.

R. Starr, of Port William, N.S., whose sterling reputation and experience has caused him to be chosen, frequently, as judge at exhibitions, says: (Pr. Ev., vol. 2, p. 1201-2.)

"I thought him a good vet, and always employed him ever since he had his diploma."

"he did a good deal of work for me and was always very satisfactory."

There is other evidence of like kind.

My belief is that condition of health impaired the strength of will of Dr. Chipman; that influence of neighbourhood had to do with his defaults; and that he succumbed to the blandishments of men more or less unscrupulous, in horse deals.

At these Chipman stations Keever was the official buyer, and had McKay with him as assistant. Keever was an expert; McKay was not. The certificate of a veterinary is not final. An ultimate discretion and right of refusal lies with the buyer. Keever, and, in a minor degree, McKay must share with Chipman the blame which attached to the purchase of these unworthy horses.

We could not induce Keever to come from the United States to give evidence. As will appear by the correspondence found in Exhibit No. 75, our efforts to secure his attendance were strenuous. After much pressure, Woodworth came from Boston to Kentville and was examined. Later requests to appear again at Halifax did not succeed. Of them both, I shall have a good deal more to say.

The general subject of bribery may as well be got rid of at once.

In connection with the buying stations scattered throughout Nova Scotia during the week of Foster's administration in chief, inclusive of those at which Chipman acted, but two other asserted cases of improper payment by vendors to a veterinary or indeed to any other person was discovered, and this in spite of unceasing collateral investigations and of Mr. Thompson's persistent searchings of witnesses.

At Halifax, Percy Balcombe testified that he sold two horses, one eleven years old for \$140 which cost him \$65 and the other five years old for \$155 which cost him \$130. Both were sound. It is his assertion that about a week after the sale he paid Dr. P. A. Gough, the attending Veterinary Surgeon, a bill for professional services, and without any previous understanding, added five dollars as a gratuity. (Pr. Ev., vol. 2, pp. 1287, 1352.)

Thomas Myra, of Halifax (whose recall evidence is not noted in the index) was, apparently, rumoured to have paid Gough a commission of \$20, denies it absolutely. (Pr. Ev., vol. 2, pp. 1287, 1352.)

Dr. Gough took up service with the Imperial Remount Commission and at the time of the sittings was in the Southern States on its work. As to his reputation A. B. Crossby, merchant, of Halifax, who recommended him for employment by the Dominion or Imperial Government, says (Pr. Ev., vol. 2, p. 1304):—

"I have always looked upon him as a most reliable citizen" . . . "he has been a number of years practising his profession" . . . his reputation is very good."

It is but fair to recognize the fact that in the rush which prevailed the Veterinary might, on occasion be deceived. There were instances of horses being doped to conceal heaves for example, of their being rejected at one station and re-offered at another, and of other devices.

What was said concerning the Chipman stations can be extended to all others throughout the province.

Bribery, in the form of commissions or otherwise, was non-existent; political influences were not in evidence; Foster and Oakes did not interfere to help or mar the acceptance of any horse.

On this last point it may be added that there runs throughout the evidence of Foster and Oakes, the belief that upon official buyers and veterinaries rested the entire responsibility of choice of horses; that their own duties apart from organization and shipments, did not go beyond managing funds and seeing to it that the average cost was kept down to \$175.

ACCOUNTING FOR PUBLIC MONEYS.

I proceed to a relation of the facts having regard to the handling of and accounting for public moneys expended in these operations.

I purpose to hold that there is an apparent deficiency of about \$5,000.

The parties on whom responsibility falls are Foster, Oakes, Kever, Woodworth and McKay. With each one of these I shall deal in detail.

The subject is greatly involved. This involvement results from the fact that Foster did not keep any book of account, nor exact from his subordinates proper returns of their expenditures. I am forced, as a consequence, to work out sums of averages and of inferential arithmetic.

Some account has already been given of the methods of keeping track of the moneys entrusted to buyers. They were loose in the extreme; as to Kever and Woodworth ineffective; and as to arrival at facts productive of an extended investigation.

A. De Witt Foster.

A credit at local branches in Nova Scotia, of the Bank of Montreal, was opened in favour of Foster. Every cheque needed to be signed by him and in addition by an official veterinary. The latter requirement was an essential; it was treated as if a formalism.

Foster signed and issued 49 cheques, which on their face aggregate \$73,994, and purport to represent the cost of 428 horses. This would mean an average payment of \$170.54 per each horse.

As regards Foster they were disposed of thus:—

Delivered to Oakes 28 blank cheques, afterward filled up by Oakes for 291 horses at a total cost of	\$49,855
Delivered to Woodworth, at Halifax, Truro and New Glasgow, 13 block cheques payable to the order of Woodworth for 291 horses at a total cost of	21,784
Also delivered to Woodworth 8 cheques payable to the order of individual vendors	1,355
Amount	\$72,994
Total number of cheques, 49.	

The twenty-eight cheques so delivered by Foster to Oakes are Exhibits 77 to 104 both inclusive, and the 21 by him to Woodworth are Exhibits 106 to 126, both inclusive.

As to the twenty-eight cheques received by him, Woodworth assumes full responsibility. He delivered the eight individual cheques to the several vendors and claims to account for the proceeds of the thirteen-block cheques. For some of these 13 Foster procured the cash at the bank; he paid it over to Woodworth who admits this fact.

In respect of this assumption of liability Oakes and Woodworth are more than disinterested witnesses. Their exoneration of Foster, as regards appropriation of any part of the proceeds of the cheques, transfers to their own shoulders the responsibility of a full accounting. (Pr. Ev., vol. 2, pp. 1226-7.)

This evidence is supplemented by that of Foster. He solemnly denies having taken for his personal profit, directly or indirectly, any sum whatever, however small,

from the public funds. On the contrary, so great was his care in this respect, that he paid his own expenses out of his own pocket. (Pr. Ev., vol. 2, pp. 1507-8-10.)

He voluntarily entered upon a class of operations which were foreign to, indeed in important respects, not in consonance with his position and duties as a then member of the House of Commons. He cannot successfully urge that Woodworth and Keever were thrust upon him. If not their suggestor, he was their acceptor. A refusal to have them as associates would have prevailed; and, in any event, the alternative lay with him of dropping out of the whole matter.

Apart from want of doubt in the integrity of Woodworth, he was of the belief that his cheques ran hand in hand, with the receipt tags supposedly of equivalent value of daily exhibition by the latter as vouchers. I am of opinion, and shall, in a moment state reasons therefor, that this was not the case. My belief is that the receipts were, in material degree, fraudulent and false as to figures. The so called final all round accountings which he required Woodworth and Keever to give at Kentville on Saturday, September 4, were not effective. A lamentable want of foresight failed to exact regular statements and, surprisingly, permitted Woodworth to carry away the receipt tags to the extent then exhibited. Some of them were afterwards recovered by Foster from Woodworth at New York. These are of record; so also are some others which had been temporarily mislaid by Oakes or McKay.

Foster testifies that he had absolutely nothing to do with the purchases—they were wholly conducted by the buyers.

I acquit Foster of peculation; the evidence vindicates his personal honour.

I condemn him as having been weak in administrative methods and grievously so in financial supervision.

Among the results have been suspicions of wrongdoings, justified by appearances, an enforced resignation of his seat, and serious loss of prestige.

G. H. Oakes.

Foster signed and delivered to Oakes 28 blank cheques.

Oakes filled them up for 291 horses and a total of \$49,855.

The cheques are Exhibits 77 to 104 both inclusive.

10	were made out to the order of McKay for 113 horses.. . . .	\$19,630
8	" " of F. B. Keever for 143 horses.. . . .	24,475
8	" " of Moore for 22 horses.. . . .	3,500
1	was " " of himself for 12 horses.. . . .	2,050
1	" " of J. W. Oakes for 1 horse.. . . .	200
28		<u>\$49,855</u>

Twenty-three of these were handed to the payees.

Five were duly endorsed and the cash therefor obtained by himself, at the Bank.

The five thus personally presented were:—

—	Makers.	Place.	Date.	No. of Horses.	Order of.	Amount.
						\$ cts
Ex. 85..	Foster & Chapman....	Kentville...	Sept. 4, 1914..	40	W. P. McKay..	8,841 00
" 86..	" "	Berwick....	" 3, 1914..	11	"	2,000 00
" 87..	" "	"	" 3, 1914..	18	"	3,060 00
" 103..	Foster & Wood.....	"	" 4, 1914..	12	G. H. Oakes....	2,050 00
" 104..	" "	Kingston....	" 4, 1914..	1	J. W. Oakes....	200 00

Oakes swears that he paid over the entire proceeds of 85, 86, 87, and 103 to McKay; and of 104 to J. W. Oakes. McKay and J. W. Oakes corroborate. The one was too busy buying to go to the bank, and the other ill. (Pr. Ev., vol. 2, pp. 1251, 1439, 1443, 1446, 1449, 1491, 1501.)

As to the remaining 23 cheques we have the sworn and reiterated assertion of G. H. Oakes that he duly handed them over to McKay, Keever and Moore.

To the extent that they were payees McKay and W. Moore corroborate. (Pr. Ev., vol. 2, p. 1178.)

As to the 8 cheques of which Keever was the payee, we have presumption of receipt to the extent afforded by his endorsement thereon.

Persual of the correspondence found in Exhibit 75 discloses the persistent efforts which were made to secure the attendance of Keever. Mr. Sangster, counsel for Foster, went to Boston, in the hope that personal entreaty might avail. Keever was obdurate.

Oakes received nothing for his services. He even paid some personal expenses out of his own pocket. (Pr. Ev., vol. 2, p. 1486.)

He shared in the loose business methods of Foster. His non-interference with buying is established.

Not a witness attacks or casts suspicion upon his financial probity. The operations did not interfere in the buying.

I acquit him of peculation; the evidence vindicates his personal honour.

W. P. McKay, a resident of Ottawa, states that he went down at Keever's request, because he was a native of Nova Scotia, knew the places where horses might be bought and other local details; (Pr. Ev., vol. 2, p. 1487) later Keever asked him, on account of the rush to assist in the buying, to the extent of making "the best arrangements you can with the farmers, after the vet. has passed the horses. The vet. will be the judge." (Pr. Ev., vol. 2, p. 1488.)

McKay appears as the payee on and endorser of ten cheques for 113 horses totalling \$19,630.

The exhibits are 85 to 94.

His purchases covered more than 113 horses; he received from Oakes \$2,050, proceeds of the cheque, Exhibit 103; and also some money from Keever.

His tour of duty covered Tuesday and Wednesday at Wolfville; Thursday at Berwick; and Friday at Kingston. He each day accounted and paid over balance on hand to Keever, giving up his receipt tags at the same time. On Saturday there was a final accounting and he then delivered to Keever a memorandum book, in which appeared the price paid for each horse. (Pr. Ev., vol. 2, pp. 1489, 1491, 1492.)

His evidence is (Pr. Ev., vol. 2, p. 1492):—

Q. Did you receive anything more from any person directly or indirectly in connection with the sale of these horses?—A. No, sir.

Q. Nothing whatever?—A. Nothing whatever.

Q. And you accounted to Keever for every cent you received?—A. Yes.

Q. And you paid him over every cent of the balance you had?—A. Every night I did that.

Q. And in the end you had nothing in your hands in the way of funds?

—A. No, after Saturday morning I had nothing when I paid him \$900 or \$950.

The \$150 which he received covered travelling time, and a number of days working at posters, etc., before he took up his duties as buyer.

There is not a word throughout the evidence, which, in even remote degree, casts suspicion upon the financial probity of McKay.

I acquit him of peculation; his personal honour is vindicated.

In horse buying, however, he does not rank high, or at all.

It was a duty planted upon him by Keever and by him unwillingly accepted.

He could not set up his own judgment against the certificates of Chipman, so far as these were indefensible. As regards fit horses his bargains were quite defensible.

T. C. Woodworth.

From an exhaustive and all-sided analysis of facts and figures, I have come to the conclusion that Woodworth is short in his accounts, to the extent of a sum, which I, approximately, fix at \$2,224.

There lies upon me, as a consequence, the responsibility of showing, in detail, how this shortage is, according to my belief, established.

Woodworth is a native of Nova Scotia. He describes himself as of Arizona. He and his associate Keever visited Ottawa, in the hope of securing introductions to the Imperial Remount Commission which would further their obtainment of contracts for large purchases of horses in the United States. How they came to be official purchasers in Nova Scotia has been already related. Neither was to be paid his services or expenses.

Woodworth admits having obtained the cash for 13 block cheques, representing 129 horses, \$21,784; and having received 8 other cheques payable, severally, to the order of the vendors amounting to \$1,355. Total, \$23,139.

The cheques are exhibits 106 to 126, both inclusive.

They are all signed by Foster; countersigned in part by Gough who acted as veterinary at Halifax; and, in other part, by Chalmers, his like associate at Truro and New Glasgow; as to the 13 block cheques he is the payee; and as to the remaining 8, the individual vendors are the payees.

How could this shortage exist in view of Foster's belief that he had, each day, kept a close supervision of the average prices paid for horses; of the receipt tags in Woodworth's possession; by knowledge of the total current expenditures; and further, in view of a final accounting at Kentville, on the termination of the operations?

And why is the belief that this shortage existed not overcome by the sworn assertion of Woodworth that he disbursed, to the last cent, the \$23,139, which he acknowledges to have received?

Foster's account of the financial procedure at Halifax, Truro and New Glasgow is found in Printed Evidence, volume 2, pages 1503-7.

According to the evidence of Woodworth (Pr. Ev., vol. 2, pp. 1215, 1226, 1243):—

He bought during four days; the horses were good value; he paid personal expenses out of his own funds; disbursed the proceeds of the block cheques—\$21,784—in the purchase of 129 horses; delivered the 8 other cheques—\$1,355—to the individual vendors; kept his per head average at \$168; had a little black book of figures which is lost; also had envelopes, which were destroyed, on which he tabulated details as to cheques; accounted to Foster; totals of his then existing receipt tags and cheques agreed.

Next as to the final accounting at Kentville:—

In consequence of orders from Ottawa all buying ceased on Saturday. During the evening of that day, Foster, Oakes, McKay, Woodworth and Keever met.

As to Woodworth (Pr. Ev., vol. 2, pp. 1242, 1509, 1510):—

Foster states that he then, by way of a concluding audit went over the receipt tags representing the purchases of 137 horses and found them to tally with the cheques for \$23,139. His impression is that the group of vouchers for each cheque was in a separate envelope.

Woodworth gives a description of the interview. (Pr. Ev., vol. 2, p. 1232.)

As to Keever (Pr. Ev., vol. 2, p. 1240):—

His receipt tags were examined by Oakes and Woodworth and found, to the extent of their production, correct. A number obtained by McKay for his purchases at Berwick had been mislaid, and were some time later found. (Pr. Ev., vol. 2, p. 1226.) They are of record.

On the conclusion of the meeting Woodworth and Keever carried away their entry books, envelopes and receipt tags. This was a strange proceeding. (Pr. Ev., vol. 2, pp. 1224, 1225.)

Obviously they ought to have been retained by Foster, as his vouchers, to their possible extent, and receipts for documents and cash expended given to Woodworth and Keever.

A portion of the receipt tags were, in view of this investigation, subsequently recovered. These are among the papers of record. A list is Exhibit 127. A few, concerning which witnesses were specially examined, bear exhibit numbers. (Pr. Ev., vol. 2, p. 1240.)

A glance over the from 70 to 80 tags available for inspection—and these are typical makes it certain that as vouchers they are illusory. They are not in the form of receipts; in the majority of cases the signature of the vendor is on the reverse side and the figures denoting the prices on the other; in quite a number these appear in minute and almost illegible form on the corner of the tag; quite a lot of the witnesses while identifying a signature could not tell why it was affixed or recall having seen any price figure.

The truthfulness of the figures which appear on the Woodworth tags is further arraignable for these reasons:

Firstly,—At Truro, where Woodworth was in charge, P. McG. Archibald sold a horse for \$75. (Pr. Ev., vol. 2, p. 1322.)

At Halifax, where Woodworth also was in charge, John Tolson sold a horse for \$90. (Pr. Ev., vol. 2, p. 1510.)

Secondly,—When Woodworth settled, the cheques for which he was responsible—based though they were on estimates only—and his purchases are said to have balanced to a cent; he neither received nor paid. Yet he had hired motors and incurred expenses other than personal.

An extra horse was bought to replace the one stolen at Halifax. (Pr. Ev., vol. 2, pp. 1228, 1407-8.)

He paid Ince his expenses.

The question suggests itself: Where did the money come from?

Keever's accounts showed a like precise harmony between estimates, as expressed in the cheques he received, and what he paid for horses; so too do the totals for the 428, or rather with the additional purchase, 429 horses.

A contrast lies in the fact that at the close of his purchases McKay turned in to Keever a left-over sum of from \$800 to \$900. (Pr. Ev., vol. 2, p. 1492.)

These alleged coincidences of estimates and outlays would have been very remarkable had they existed. They did not.

Proof has been made of what a great many of the horses bought by Woodworth and Keever and their subordinates, McKay and Ince, actually cost. Averages and total outlay are therefrom deducible. They make it quite clear that the figures on the receipt tags were not true figures.

I proceed to develop these tests by way of averages.

Through the testimony of vendors we know that 383

horses cost \$60,636 82

From other than vendors that seven other horses cost . . . 1,100 00

\$61,736 82

Being an average cost per head for 390 horses of \$158.30.

Calculated on this average, 428 horses would cost . . \$67,752 40

Foster's cheques for 428 horses total 72,994 00

This represents an average of \$170.54.

The difference between the total of Foster's cheques,

\$72,994, and what 428 horses would cost on the basis

of the average for 390 horses—\$158.30—is 5,241 60

This deficiency is, as we shall see, proved to exist in the accounts of Woodworth to the extent of about \$2,224, and in the accounts of Keever to the extent of about \$2,968.

Any errors in these figures are not important.

We had the advantage of the presence of Mr. Auditor General Fraser at Kentville, where Woodworth went into the box; and at Halifax, where the horses purchased at the place, New Glasgow, and Truro were investigated. I am sure that Mr. Thompson, K.C., were he not overseas, would unite with me in this recognition of the material assistance rendered by the Auditor General in analysing the confused mass of figures with which we had to deal, and in bringing some measure of understandable results, out of disorder.

From him Mr. Thompson obtained the following statement—Exhibit 150—of Woodworth's operations, with which my own independent calculations agree save as to a few dollars:—

	Horses.	
Halifax.	70	\$11,832
Truro.	27	4,541
New Glasgow.	40	6,766
	137	\$23,139
Horses bought and prices ascertained under oath.	118	\$17,995
Paid by cheque but not examined.	3	490
Paid by cash but not examined, C. McNutt.	1	185
John Macdonald.	1	155
G. S. Guess.	1	125
Average of 152.42.	124	18,900
Add balance at an average of \$155.	13	2,016
	137	\$20,915
Balance unaccounted for.		\$2,224

This would represent about 10 per cent on his total outlay of \$23,139.

On being confronted with this statement and asked to account for the discrepancy Foster cannot give any explanation "other than the fact that for every dollar issued by me on government funds to him I had a receipt or receipts which corresponded to that amount purporting to be signed by the vendors." (Pr. Ev., vol. 2, p. 1509).

During his examination at Kentville, I gave Woodworth the following warning. (Pr. Ev., vol. 2, p. 1247):—

"Sir CHARLES DAVIDSON: It seems to me that the duty of the Commission, Mr. Woodworth, is to pursue the inquiry as to these purchases in Halifax, Truro and New Glasgow. It is proper for me to give you notice of that fact, so that if you desire to be at Halifax you will know what evidence is to be produced by Mr. Thompson, as to the individual purchases.

"The WITNESS: May I ask you, Sir, is there any opportunity for me to attend to my affairs in the interim, and to be back here at a certain date. You can at least trust me now.

Sir CHARLES DAVIDSON: So far as your evidence is concerned before us, you are discharged. I speak of it simply as a matter of justice to you, that this evidence may affect you, and it is for you to take any proper protective steps that need be to watch that evidence."

Woodworth was advised by wire from Halifax, of the serious character of the evidence against him; he answered that he failed to understand how the evidence of the remount vendors could reflect on him; but nevertheless he could not attend if the Commission was to end its sittings that week. (Exhibit 75, pp. 22, 23.)

I find that Woodworth is short in his accounts by, approximately, \$2,224. It may be that he paid for the extra horse bought at Kentville, and that he would also be entitled to a further credit for expenses other than personal. For these \$300 might be a fair allowance.

F. B. Keever.

Keever was the chief and supposedly responsible buyer at Berwick, Canning, Kentville, Kingston, Middleton, Windsor and Wolfville.

His connection with the purchases, in association with Woodworth has, already, been explained. He was not to be paid for services or personal expenses. In spite of the efforts disclosed by the correspondence found in Exhibit 75 his attendance could not be secured.

Much that I have written in connection with Woodworth applies to him.

Some further personal incidents are worthy of mention.

That McKay accounted to Keever from day to day, and in the end paid over to him a balance of from \$300 to \$900 is proven beyond doubt.

At the final accounting the sums received by Keever—based only on estimates though they were—and his tag receipts exactly balanced each other in appearance at least.

Apart from the improbability of his having been able to rival Woodworth in an achievement of this kind, there are conclusive presumptions that the figures on the tag receipts included falsifications, or were, in some way manipulated.

It was he who engaged and took McKay to the country; paid his travelling expenses, and for his services gave him \$150.

Expenses, other than personal, must have been incurred.

Either he or Woodworth paid for the extra horse, bought in replacement of the one stolen.

There is not any visible explanation of where the money for these disbursements came from, if not out of the moneys in hand for purchases.

At Berwick one horse, and at Kingston 4 horses were bought for \$100 each; another cost only \$90. (Pr. Ev., vol. 1, pp. 783, 860, 883, 886, 978.)

Yet Oakes is positive that he saw no receipt tags bearing these figures. (Pr. Ev., vol. 2, p. 1483.)

An incident worthy of notice occurred at Windsor. Veterinary Surgeon Gill, of high reputation, desired to put the description on the tag, so each animal might be identified; Keever said it was unnecessary, and wanted only the expressions "b. horse," or "b. mare," without other markings, to be used. (Pr. Ev., vol. 2, p. 1085.)

Thus far presumptions have moved against Keever; they are intensified to the point of conviction by the following statement compiled from the evidence. (Pr. Ev., vol. 2, p. 1474, Exhibit 143.):—

	Horses.	
McKay cheques.. . . .	113	\$19,630
Keever cheques.. . . .	143	24,475
Moore cheques.. . . .	22	3,500
G. H. Oakes cheques.. . . .	12	2,050
J. W. Oakes cheques.. . . .	1	200
	291	\$49,855
	Horses.	
Horses bought and prices ascertained under oath.	232 in all	\$37,002
W. Findlay (not examined)	1	165
H. Taylor "	1	200
	234	\$37,367
Average, \$159.68.		
Moore's horses.. . . .	25	4,400
	259	\$41,767
Average, \$176.		
Average, \$161.26.		
Unaccounted for (Av. \$160)	32	5,120
	291	\$46,887
Balance not accounted for.. . . .		\$2,968

Oakes cannot explain this discrepancy. (Pr. Ev., vol. 2, p. 1474.)

There is no explanation available other than that Keever falsified or in some other way, manipulated the receipt tags which he presented as his vouchers.

It is a strange coincidence that while Woodworth's shortage represents 10 per cent of his total alleged expenditure; that of Keever represents, with equal precision, a commission of \$10 per head on the 291 horses bought by himself or through McKay.

I find that Keever is short in his accounts by, approximately, \$2,968. It may be he paid for the extra horse bought at Kentville and he would therefore be entitled to a further credit for this and for expenses, other than personal. For these, \$300 might be a fair allowance.

CONCLUSIONS.

I am conscious of the great length of this report.

The public interests involved; the number of persons whose reputations are concerned; the very many witnesses and their extensive evidence have made brevity impossible.

Eight thousand horses were required for the first contingent, which sailed from Canada.

Under Foster's leadership, 428 horses were bought in the course of six days.

I find that there did not exist:—

Switching.—That is the surreptitious replacement of a poorer horse for one sold.

Shortage.—All the 428 horses were shipped to Valcartier camp; one horse was stolen at Halifax, and was replaced by another bought at Kentville.

Political influences.—It does not appear that these were a factor in the purchases; all who brought their horses to the depots were dealt with without distinction. Interference with Veterinaries and buyers did not exist.

Prices.—These paid for sound and reasonably sound horses were reasonable.

Standard of Horses.—Proof was made concerning the ages and physical fitness of 383 out of the 428 horses bought. I estimate that from fifty to sixty of these ought to have been rejected for physical unfitness or as being over age for service. In greatest part these were passed by Dr. Chipman. He was not guilty of bribe taking or other

like corrupt practices. He was not strong enough in resolution to resist the influences of neighbourhood and the devices of unscrupulous vendors. It is fair to add that Chinnah was acting under great pressure as to time.

I acquit Foster and Oakes of peculation. The evidence vindicates their personal honour. Neither appropriated to himself any public money; nor benefited therefrom, either directly or indirectly. Each of them gave his services gratuitously and paid his own personal expenses. I find that they were weak in administration and grievously so in financial supervision and methods.

I acquit McKay of peculation; his personal honour is vindicated. He fully accounted for all public moneys entrusted to him. His travelling expenses and a sum of \$150—not unreasonable as to extent—were paid by Kever.

I find that Woodworth is short in his accounts by, approximately, \$2,224. It may be that he paid for the extra horse bought at Kentville, and that he would also be entitled to a further credit for expenses other than personal. For these \$300 might be a fair allowance.

I find that Kever is short in his accounts by, approximately, \$2,968. It may be he paid for the extra horse bought at Kentville, and that he would also be entitled to a further credit for expenses other than personal. For these \$300 might be a fair allowance.

I annex: List of exhibits; alphabetical list of tags.

I transmit herewith: (a) Exhibits; (b) some other papers mentioned in the evidence, but not marked as exhibits; (c) tabulated details of vendors, horses, and connecting evidence.

C. P. DAVIDSON, Kt.,

Commissioner.

TAGS PRODUCED BY FOSTER AND SANGSTER.

Armstrong, D. B.	\$190
Armstrong, L. A.	165
Armstrong, E. P. (per W. W. Jacques)	160
Benole, Hedley	180
Ballicourt, E.	150(?)
Bower, W. W.	180
Bartau, J.	165
Baker, W. A.	175
Berbridge, H. R.	140
Currie, Hugh	150
Chute, S. B.	200
Church, J. D.	150
Church, J. D.	155
Chute, S. B.	200
Creighton, Fred	165
Clark, Ralf	180
Chipman, F. M.	185
Corbett, Howard	175
Day, M. B.	175(?)
DeWolfe & McLean	170(?)
Dee, James	150
Doenig, E.	195
Doenig, E.	180
Fraser, H.	160
Franney, F.	160
Feltus, R. E.	160
Cough, P. A.	170
Gammon & Weir	190
Gammon, Harry	160
Gammon, J. Weir	200
Gates, A. D.	175
Gammon & Weir	200
Humphrey, B.	150
Hiscoe, Wm.	165
Harvey, A. B.	175-on Vet. side 165, on receipt side 175
Harrington, J.	135
Harris, Chas.	165
Harris, Chesley	165
Isnor, R. E.	165
Johnson, O.	170
Jonson, F.	165
Killeen, T.	165
Kinsman, S.	160
Kinsman, S.	160
Kinsman, S.	140
Keith, J. D.	170
Lingley, Isaac	185
Lyons, Arch.	165
Lutz, I. E.	180
Loomer, Jos.	140
Loomer, C. N.	165
Mackenzie, E. C.	165
MacPherson, Allen	165
M. P.	160
McGarrie, Jas.	160
McNalley, Dr.	170
Moise, Rubin	125
McGowan, J. E.	175
Marshall, M. P.	160
Nelly, J. O.	187
Olkle, L.	170
Pinco, Fred	165-175 er- ased and 165 writ- ten in.
Robinson, Wm.	160
Robinson, Wm.	160
Robinson, Wm.	170
Robinson, Wm.	160
Robbins, E. F.	160
Ratchford, D.	160
Ross, C. R.	150

TAGS PRODUCED BY FOSTER AND SANGSTER.—*Continued.*

Rockwell, A. B.	200
Read, R. W.	170
Smith, O. E.	170
Saltzman, Jos.	165
Shepherd, Wm.	175
Spier, Bud.	175
Scofield, J. E.	180
Sweet, F. W.	160
Spence, M. G.	155
Smith, Ingles.	165
Shaw, L.	170
Stephenson, A.	165
Thompson, W. C.	175—paid by draft.
Tobins, John.	170
Thompson, W. C.	170
Weaver, Chas.	150
Ward, Fred.	170
Whitney, Geo.	185
Willett, H. B.	160

LIST OF EXHIBITS.

Exhibit No. 70—Printed Evidence, volume 1, page 771, August 9, 1915, being a circular letter and correspondence from Colonel Neill to remount purchasers, produced in evidence of A. de W. Foster.

Exhibit No. 71—Printed Evidence, volume 1, page 774, August 9, 1915, descriptive poster advertising for horses, produced in evidence of A. de Witt Foster.

Exhibit No. 72—Printed Evidence, volume 1, page 793, August 9, 1915, signature of Arch. Lyons on card and on piece of paper, produced in evidence of Lyons.

Exhibit No. 73—(There is no exhibit of this number.)

Exhibit No. 74—Printed Evidence, volume 1, page 890, being declaration of Arthur Vinott as to statement of Harvey, filed August 12, 1915, in the evidence of Vinott.

Exhibit No. 75—Printed Evidence, volume 1, page 1012, August 18, 1915, being telegrams sent by A. de Witt Foster to Messrs. Woodworth and Keever and replies thereto.

Exhibit No. 76—(There is no exhibit of this number.)

Exhibit No. 77—Printed Evidence, volume 2, page 1148, August 20, 1915, cheque dated Kentville, September 4, 1914, to F. B. Keever for \$3,500, countersigned by Dr. Wood and de Witt Foster, for 20 horses, produced in evidence of G. H. Oakes.

Exhibit No. 78—Printed Evidence, volume 2, page 1148, August 20, 1915, cheque dated Kentville, September 4, 1914, to F. B. Keever for \$190, for one horse, signed by Dr. Wood and Foster, produced in evidence of G. H. Oakes.

Exhibit No. 79—Printed Evidence, volume 2, page 1148, August 20, 1915, cheque dated Kentville, August 28, 1914, to F. B. Keever for \$8,750, for 52 horses, signed by Dr. Wood and Foster, produced in evidence of G. H. Oakes.

Exhibit No. 80—Printed Evidence, volume 2, page 1148, August 20, 1915, cheque dated Windsor, September 2, 1914, to F. B. Keever for \$5,000 for 29 horses, signed by Dr. Gill and Foster, produced in evidence of G. H. Oakes.

Exhibit No. 81—Printed Evidence, volume 2, page 1148, August 20, 1915, cheque dated Middleton, September 2, 1914, to F. B. Keever for \$6,500, for 38 horses, signed by Dr. Gill and Foster, produced in evidence of G. H. Oakes.

Exhibit No. 82—Printed Evidence, volume 2, page 1148, cheque dated Kentville, September 4, 1914, to F. B. Keever for \$170 for one horse, signed by Dr. Wood and Foster, produced in evidence of G. H. Oakes, filed August 20, 1915.

Exhibit No. 83—Printed Evidence, volume 2, page 1148, August 20, 1915, cheque dated Kentville, September 4, 1914, to F. B. Keever for \$180, for one horse, signed by Wood and Foster, produced in evidence of G. H. Oakes.

Exhibit No. 84—Printed Evidence, volume 2, page 1148, August 20, 1915, cheque dated Kentville, September 4, 1914, to F. B. Keever for \$180, for one horse, signed by Wood and Foster, produced in evidence of G. H. Oakes.

Exhibit No. 85—Printed Evidence, volume 2, page 1149, August 20, 1915, cheque dated Kentville, September 4, 1914, to W. P. McKay for \$6,841, for 40 horses, signed by Wood and Foster, produced in evidence of G. H. Oakes.

Exhibit No. 86—Printed Evidence, volume 2, page 1149, August 20, 1915, cheque dated Berwick, September 3, 1914, to McKay for \$2,000, for 11 horses, signed by Chipman and Foster, produced in evidence of G. H. Oakes.

Exhibit No. 87.—Printed Evidence, volume 2, 1149, August 20, 1915, cheque dated Berwick, September 3, 1914, to McKay for \$2,060, for 18 horses, signed by Chipman and Foster, produced in evidence of G. H. Oakes.

Exhibit No. 88—Printed Evidence, volume 2, page 1149, August 20, 1915, cheque dated Kentville, September 2, 1914, to McKay for \$2,560, for 20 horses, signed by Chipman and Foster, produced in evidence of G. H. Oakes.

Exhibit No. 89—Printed Evidence, volume 2, page 1149, August 20, 1915, cheque dated Kentville, September 2, 1914, to McKay for \$2,000, for 12 horses, signed by Chipman and Foster, produced in evidence of G. H. Oakes.

Exhibit No. 90—Printed Evidence, volume 2, page 1149, August 20, 1915, cheque dated Kentville, September 2, 1914, to McKay for \$1,344, for 7 horses, signed Chipman and Foster, produced in evidence of G. H. Oakes.

Exhibit No. 91.—Printed Evidence, volume 2, page 1149, August 20, 1915, cheque dated Kentville, September 4, 1914, to McKay for \$165, for one horse, signed Wood and Foster, produced in evidence of G. H. Oakes.

Exhibit No. 92—Printed Evidence, volume 2, page 1149, August 20, 1915, cheque dated Kentville, September 4, 1914, to McKay for \$170, for one horse, signed by Wood and Foster, produced in evidence of G. H. Oakes.

Exhibit No. 93—Printed Evidence, volume 2, page 1149, August 20, 1915, cheque dated Kentville, September 4, 1914, to McKay for \$160, for one horse, signed Wood and Foster, produced in evidence of G. H. Oakes.

Exhibit No. 94—Printed Evidence, volume 2, page 1149, August 20, 1915, cheque dated Kentville, September 4, 1914, to McKay for \$230, for two horses, signed Wood and Foster, produced in evidence of G. H. Oakes.

Exhibit No. 95—Printed Evidence, volume 2, page 1149, August 20, 1915, cheque dated Kentville, September 4, 1914, to Walter Moore for \$425, for three horses, signed Wood and Foster, produced in evidence of G. H. Oakes.

Exhibit No. 96—Printed Evidence, volume 2, page 1149, August 20, 1915, cheque dated Kentville, September 4, 1914, to Walter Moore for \$325, for two horses, signed Wood and Foster, produced in evidence of G. H. Oakes.

Exhibit No. 97—Printed Evidence, volume 2, page 1150, August 20, 1915, cheque dated Kentville, September 4, 1914, to Walter Moore for \$355, for two horses, signed Wood and Foster, produced in evidence of G. H. Oakes.

Exhibit No. 98—Printed Evidence, volume 2, page 1150, August 20, 1915, cheque dated Kentville, September 4, 1914, to Walter Moore for \$335, for two horses, signed Wood and Foster, produced in evidence of G. H. Oakes.

Exhibit No. 99—Printed Evidence, volume 2, page 1150, August 20, 1915, cheque dated Kentville, September 4, 1914, to Walter Moore for \$830, for five horses, signed Wood and Foster, produced in evidence of G. H. Oakes.

Exhibit No. 100—Printed Evidence, volume 2, page 1150, August 20, 1915, cheque dated Kentville, September 4, 1914, to Walter Moore for \$635, for four horses, signed Wood and Foster, produced in evidence of G. H. Oakes.

Exhibit No. 101—Printed Evidence, volume 2, page 1150, August 20, 1915, cheque dated Kentville, September 4, 1914, to Walter Moore for \$450 for three horses, signed Wood and Foster, produced in evidence of G. H. Oakes.

Exhibit No. 102--Printed Evidence, volume 2, page 1150, August 20, 1915, cheque Kentville, September 4, 1914, to Walter Moore for \$145, for one horse, signed Wood and Foster, produced in evidence of G. H. Oakes.

Exhibit No. 103--Printed Evidence, volume 2, page 1150, August 20, 1915, cheque dated Berwick, September 4, 1914, to G. H. Oakes for \$2,050 for twelve horses, signed Wood and Foster, endorsed Oakes, produced in evidence of G. H. Oakes.

Exhibit No. 104--Printed Evidence, volume 2, page 1150, August 20, 1915, cheque dated Kingston, September 4, 1914, to J. W. Oakes for \$200, for one horse, signed Wood and Foster, endorsed G. H. Oakes, produced in evidence of G. H. Oakes.

Exhibit No. 105--Printed Evidence, volume 2, page 1152, August 20, 1915, registered mail receipt for letter containing report and cheque stubs sent Colonel Neill, produced in evidence of G. H. Oakes.

Exhibit No. 106--Printed Evidence, volume 2, page 1217, August 24, 1915, cheque dated Halifax, September 1, 1914, to T. C. Woodworth, for \$2,160, for twelve horses, signed Foster and Gough, produced in evidence of T. C. Woodworth.

Exhibit No. 107--Printed Evidence, volume 2, page 1217, August 24, 1915, cheque dated Halifax, September 2, 1914, to T. C. Woodworth for \$2,052, for twelve horses, signed Foster and Gough, produced in evidence of T. C. Woodworth.

Exhibit No. 108--Printed Evidence, volume 2, page 1217, August 24, 1915, cheque dated Halifax, September 2, 1914, to T. C. Woodworth for \$2,550, for fifteen horses, signed Foster and Gough, produced in evidence of T. C. Woodworth.

Exhibit No. 109--Printed Evidence, volume 2, page 1217, August 24, 1915, cheque dated Halifax, September 2, 1914, to T. C. Woodworth for \$1,609, for ten horses, signed Foster and Gough, produced in evidence of T. C. Woodworth.

Exhibit No. 110--Printed Evidence, volume 2, page 1217, August 24, 1915, cheque dated Halifax, September 2, 1914, to T. C. Woodworth for \$2,310, for fourteen horses, signed Foster and Gough, produced in evidence of T. C. Woodworth.

Exhibit No. 111--Printed Evidence, volume 2, page 1217, August 24, 1915, cheque dated Truro, September 3, 1914, to T. C. Woodworth for \$1,650, for ten horses, signed Foster and Gough, produced in evidence of T. C. Woodworth.

Exhibit No. 112--Printed Evidence, volume 2, page 1217, August 24, 1915, cheque dated Truro, September 3, 1914, to T. C. Woodworth for \$680, for four horses, signed Foster and Chalmers, produced in evidence of T. C. Woodworth.

Exhibit No. 113--Printed Evidence, volume 2, page 1218, August 24, 1915, cheque dated Truro, September 3, 1914, to T. C. Woodworth for \$2,016, for twelve horses, signed Foster and Chalmers, produced in evidence of T. C. Woodworth.

Exhibit No. 114--Printed Evidence, volume 2, page 1218, August 24, 1915, cheque dated New Glasgow, September 4, 1914, to T. C. Woodworth for \$2,152, for twelve horses, signed Foster and Chalmers, produced in evidence of T. C. Woodworth.

Exhibit No. 115--Printed Evidence, volume 2, page 1218, August 24, 1915, cheque dated New Glasgow, September 4, 1914, to T. C. Woodworth for \$1,650, for ten horses, signed Foster and Chalmers, produced in evidence of T. C. Woodworth.

Exhibit No. 116--Printed Evidence, volume 2, page 1218, August 24, 1915, cheque dated New Glasgow, September 4, 1914, to T. C. Woodworth for \$1,344, for eight horses, signed Foster and Chalmers, produced in evidence of T. C. Woodworth.

Exhibit No. 117--Printed Evidence, volume 2, page 1218, August 24, 1915, cheque dated New Glasgow, September 4, 1914, to T. C. Woodworth for \$1,080, for six horses, signed Foster and Chalmers, produced in evidence of T. C. Woodworth.

Exhibit No. 118--Printed Evidence, volume 2, page 1218, August 24, 1915, cheque dated New Glasgow, September 4, 1914, to T. C. Woodworth for \$610, for four horses, signed Foster and Chalmers, produced in evidence of T. C. Woodworth.

Exhibit No. 119--Printed Evidence, volume 2, page 1219, August 24, 1915, cheque dated Halifax, September 2, 1914, to W. C. Thompson for one horse for \$175, signed Foster and Gough, produced in evidence of T. C. Woodworth.

Exhibit No. 120—Printed Evidence, volume 2, page 1219, August 24, 1915, cheque dated Halifax, September 2, 1914, to H. C. Adams for \$155, for one horse, signed Foster and Gough, produced in evidence of T. C. Woodworth.

Exhibit No. 121—Printed Evidence, volume 2, page 1219, August 24, 1915, cheque dated Halifax, September 2, 1914, to E. K. McLelland for \$150, for one horse, signed Foster and Gough, produced in evidence of T. C. Woodworth.

Exhibit No. 122—Printed Evidence, volume 2, page 1219, August 24, 1915, cheque dated Halifax, September 2, 1914, to W. B. Lloy of Dartmouth for \$175, for one horse, signed Foster and Gough, produced in evidence of T. C. Woodworth.

Exhibit No. 123—Printed Evidence, volume 2, page 1219, August 24, 1915, cheque dated Halifax, September 2, 1914, to W. C. Thompson for \$170, for one horse, signed Foster and Gough, produced in evidence of T. C. Woodworth.

Exhibit No. 124—Printed Evidence, volume 2, page 1219, August 24, 1915, cheque dated Halifax, September 2, 1914, to P. A. Gough for \$170, for one horse, signed Foster and Gough, produced in evidence of T. C. Woodworth.

Exhibit No. 125—Printed Evidence, volume 2, page 1220, August 24, 1915, cheque dated Truro, September 3, 1914, to N. B. Stewart for \$195, for one horse, signed Foster and Chalmers, produced in evidence of T. C. Woodworth.

Exhibit No. 126—Printed Evidence, volume 2, page 1220, August 24, 1915, cheque dated Halifax, September 3, 1914, to O. Dauphne for \$165, for one horse, signed Foster and Gough, produced in evidence of T. C. Woodworth.

Exhibit No. 127—Printed Evidence, volume 2, page 1252, August 25, 1915, being affidavit of J. W. Oakes as to his horse and doctor's certificate, produced in evidence of G. H. Oakes.

Exhibit No. 127 (bis)—Printed Evidence, volume 2, page 1240, being list of tags made up by Foster.

Exhibit No. 128—Printed Evidence, volume 2, page 1252, being statement as to horses sold to the Government, prepared by Walter Moore, and produced in his evidence.

Exhibit No. 129—Printed Evidence, volume 2, page 1253, being statement as to Moore Horses prepared by Mr. Sangster and certified to as correct by witness, produced in evidence of Moore.

Exhibit No. 130—Printed Evidence, volume 2, page 1344, being signature of Hugh Fraser on tag receipt for horse, produced in evidence of Hugh Fraser.

Exhibit No. 131—Printed Evidence, volume 2, page 1347, August 30, 1915, tag receipts with signature of William Robinson, produced in evidence of Robinson.

Exhibit No. 132—Printed Evidence, volume 2, page 1347, August 30, 1915, being signature of Wm. Robinson on piece of paper, produced in his evidence.

Exhibit No. 133—Printed Evidence, volume 2, page 1343, August 30, 1915, being signature of Hugh Fraser on piece of paper, produced in evidence of Hugh Fraser.

Exhibit No. 134—Printed Evidence, volume 2, page 1361, August 30, 1915, being ticket No. 185 with signature of J. D. Church.

Exhibit No. 135—Printed Evidence, volume 2, page 1367, August 30, 1915, being tag receipt with signature of De Wolfe McLean, produced in evidence of McLean.

Exhibit No. 137—Printed Evidence, volume 2, page 1353, August 30, 1915, letter from Assistant Director of Supplies and Transports, Halifax to Mr. Foster, with bills of lading for horses.

Exhibit No. 138—Printed Evidence, volume 2, page 1316, August 27, 1915, tag receipt with signature of Alfred Johnston.

Exhibit No. 139—Printed Evidence, volume 2, page 1437, September 2, 1915, statement showing itinerary of purchase, prepared by G. H. Oakes, produced in evidence of G. H. Oakes.

Exhibit No. 140—Printed Evidence, volume 2, page 1465, September 2, 1915, tag receipt with signature of Ralph Isnor, produced in his evidence.

Exhibit No. 141—Printed Evidence, volume 2, page 1300, August 26, 1915, tag receipt with signature of C. E. Smith, produced in his evidence.

Exhibit No. 142—Printed Evidence, volume 2, page 1361, signature of J. D. Church on tag receipt, produced in his evidence.

Exhibit No. 143—Printed Evidence, volume 2, page 1474, September 2, 1915, statement prepared by G. H. Oakes representing the averages as compiled from the evidence, produced in evidence of G. H. Oakes.

Exhibit No. 144—Printed Evidence, volume 2, page 1476, September 2, 1915, memorandum of shipments of horses made at various points and the number of cars and horses, produced in evidence of G. H. Oakes.

Exhibit No. 145—Printed Evidence, volume 2, page 1477, September 2, 1915, copies of the shipping contracts for the shipping of horses from Kings, Annapolis and Hants Counties, produced in evidence of G. H. Oakes.

Exhibit No. 146—Printed Evidence, volume 2, page 1482, September 2, 1915, statement from Bank of Nova Scotia as to account of Koeper in connection with horses, produced in evidence of G. H. Oakes.

Exhibit No. 147—Printed Evidence, volume 2, page 1484, being copies of telegraphic reports forwarded to Col. Neill with reference to shipments of horses, produced in evidence of G. H. Oakes.

Exhibit No. 148—Printed Evidence, volume 2, page 1484, September 2, 1915, being bundle of tags and list of horses sent by Oakes, produced in evidence of G. H. Oakes.

Exhibit No. 149—Printed Evidence, volume 2, page 1503, September 2, 1915, cheque dated 1st September, 1914, for \$2,160 to T. C. Woodworth, for 12 horses, produced in evidence of Foster.

Exhibit No. 150—Printed Evidence, volume 2, page 1508, September 3, 1915, statement prepared by the Auditor General of the purchases of horses made at Halifax, Truro and New Glasgow, produced in evidence of Foster.

Exhibit No. 151—Printed Evidence, volume 2, page 1509, September 3, 1915, synopsis of horses purchased at Truro prepared by the Auditor General and produced in evidence of Foster.

Exhibit No. 402—Printed Evidence, volume , page , being memorandum as to buyers of horses and veterinaries in Kings County, signed by Foster, produced in evidence of Col. Clarke.