In their descriptions of *Trichechus* Dr. Murie and Professor Cunningham differ. The former states that it arises by a long narrow belly, by a tendon from the extra bone outside the cuneiform, and is fleshy three-quarters the length of the hallucial metacarpal, being inserted by tendon and fascia over the metacarpo-phalangeal joint; the latter that it arises from a sesamoid bone which glides upon the tibial side of the internal cuneiform, and is inserted into the inner side of the base of the 1st phalanx of the hallux. Murie writes that it is fleshy, and Cunningham that it is tendinous, which he considers is probably owing to his specimen being a pup; and although Murie explains that this muscle in the Seal is entirely tendinous, I found muscular fibres in *Phoca*.

The Abductor tertius quinti digiti in Phoca vitulina is exposed after reflecting the tendinous structure concealing it. Murie has classed it as the 2nd head of the abductor ossis metacarpi quinti. It arises from the adjacent sides of the bases of the 4th and 5th metatarsal bones, and the tendinous structure covering these phalanges; after crossing the 5th metatarsal it is inserted into the fibular side of the head of this bone.

In Arctocephalus it is 1 inch long, with no fibres, and arises from the fascia completing the tunnel for the peroneus longus tendon. This origin is a small round tendon at right angles to the plantar surface. It is inserted into the tendon of origin of the abductor ossis metatarsi quinti. In Otaria it is one of the heads of origin of the abductor ossis metatarsi quinti.

In *Trichechus* (Murie) it is also named the abductor ossis metatarsi quinti. Its origin is the same as in *Arctocephalus* and *Otaria*, but the *insertion* is into the base of the 5th metatarsal bone. In *Trichechus* (Cunningham) the origin and insertion are similar to the former.

The Abductor minimi digiti in Phoca vitulina arises between the proximal ends of the 3rd and 4th metatarsal bones, and crosses obliquely outwards to the tibial proximal plantar side of the 1st phalanx of the 5th digit. In Arctocephalus it has two bellies. The first arises from the dorsal half of the plantar surface of the os calcis by muscular fibres, and extends longitudinally from the insertion of the gastrocnemius to the posterior tendon of this bone. The second belly arises from the base of the 5th metatarsal bone. The first belly is inserted, after forming a flat tendon, into the base of the 5th metatarsal beneath the second belly, which goes to the dorsal distal end of the 5th metatarsal, and is inserted into the outer or dorsal side of the flexor brevis minimi digiti. Murie's description of this muscle in Otaria differs from the above.

In *Trichechus* Murie states that it comes from the outside of the os calcis and not from the plantar fascia, while Cunningham says that it arises from the fascia covering the outer surface of the abductor ossis metatarsi minimi digiti, and is *inserted* into the outer side of the base of the 1st phalanx of the minimus.

The Abductor ossis metatarsi quinti in Arctocephalus is the flexor brevis minimi digiti (Murie), and the abductor ossis metatarsi minimi digiti (Cunningham). It is a small muscle, and arises from the os calcis to the outer side of the origin of the abductor minimi digiti by a slender elongated tendinous slip, which is closely united with the muscle just mentioned, and lies along its fibular edge. It is inserted into the distal fibular side of the 5th metatarsal to the fibular side of the abductor.

In Otaria the origin is double; the outer head is the same as described above; the inner I regard as the 3rd abductor of the 5th digit which is found in *Phoca*. In *Trichechus* (Cunningham) it exhibits the usual attachments, but Murie gives a different description.