21. Then he made up the bill with the aid of an almanac and his imagination?—Well, a great many lawyers do make up their bills by means of their diaries. I imagine that bills of such a character are not supposed to be absolutely correct as to the date on which each service is performed.

In many cases bills are made out without any dates.

22. If there had been no dates it would not have surprised me; but it appears inconsistent with your statement that your partner should attach specific dates to specific items?—I am not in a position to say what influenced the mind of Mr. Beale in doing that, but I may say I telegraphed to him to give me his idea of the facts of the case. He replied to me by telegraph, saying the whole of the work had been done before the meeting of the Assembly, so that his remembrance of the matter seems to me very defective indeed.

23. Hon. Mr. Gisborne.] Would not the books in your office show?—I do not know that the services rendered to the Council are entered in my books. I believe they are put down in a diary, and our bills are made out from the diary. I kept no diary when I was in Wellington, but probably my

letters to Auckland were used as a diary.

24. Were these letters copied into the diary?—I am not aware, but I will telegraph and find out. I have no doubt that the bills rendered will be copied into the letter-book.

25. Hon. Mr. Reynolds.] There is an item, "drawing thirty-five clauses to give effect to various objects of councils, to be embodied in the Government measure." How could he know you had to draft six new clauses to be embodied in the Government measure?—He must have been told of it.

26. Then there is "long conference with the Premier upon the clauses as drafted." Those clauses must have been drafted in Wellington?—That is a mistake. They may have been altered, but they were not drafted in Wellington. I do not deny that the clauses were drafted by me, or that I believed it was part of my duty to get the clauses adopted by the Government if possible; but I did not draft them in Wellington so far as my memory serves me.

27. Hon. Mr. Stafford.] You have stated that upon Mr. Tonks remonstrating with you against the charge of £66 3s., as being in excess of the agreement made between you and him, you were to receive £50, and you at once consented to a reduction to that amount. One item in the account, however, has reference to the Waterworks Act, which you did not claim in respect of, so that the reduction was but £5?—Yes.

28. Could you produce so much of the letters between yourself and your partner as refers to this matter?—I should have no objection whatever to do so, but I have no reason to say or know whether the letters are in existence or not.

29. Did you not keep a copy of the letters?—Not of letters between ourselves.

30. Not when you were communicating on matters of business from places at a distance?—No; not unless there was something very special. The copying of ordinary letters would involve a large amount of labour. However, I will do my best to get the letters, if they are in existence.

31. Sir G. Grey.] Did you advise that Mr. Stevenson should be sent down to Wellington?—

I did.

32. By name?—I do not think I said anything about Mr. Stevenson, but merely said an agent should be sent down. I may have said so, but I do not recollect.

33. Are you a member of the Auckland Improvement Commission?—No.

- 34. Is Mr. Stevenson secretary to that body?—He is.
  35. Do you know who gave him leave of absence to come to Wellington?—That body itself, I presume.
- 36. Do you know whether he was paid as Secretary to the Commission during the time he was here in Wellington?—1 have no reason to doubt that he was, but I do not know.

37. In that case he would be drawing pay in two capacities?—No doubt.

38. The Chairman.] I find here an item of ten guineas for advising Mr. Stevenson. When he arrived here, did you advise him as to how the Bill should be got through the House?—If any point arose which created a difficulty in Mr. Stevenson's mind—I mean a legal point—he would come to me for advice. I remember particularly that a question arose as to the position the Auckland ratepayers would occupy under the Bill as to rating. He came to me and asked my opinion as to what the effect of a certain clause dealing with rating would be. I looked up the whole matter, and did advise him as to what course to take in order to meet what I understood to be his instructions from the Corporation. I understood he had instructions from the Corporation to get but one rate levied, and I told him how to proceed in order to achieve his object. Whether he succeeded I do not know. I advised him, however, at great trouble and great length. No doubt I told Mr. Beale of that, and for that reason he put it down in the account, although I did that in the regular way.

39. Is it not a legitimate supposition, that before Mr. Stevenson arrived here you were acting as a great to Mr. Most decided by not the property of the state of the supposition of the state of the supposition of the supposition.

agent?—Most decidedly not. In no sense did I act as agent.

40. Were you not when he arrived acting as joint agents?—No, I did not act as agent. I only advised Mr. Stevenson on purely legal points as a counsel would advise. And in connection with this, I may say, that position may explain why the accounts were sent in in my name instead of that of the firm. Mr. Beale regarded me as acting as counsel. I understood that Mr. Stevenson was instructed when he get into a legal difficulty to come to me for advice. when he got into a legal difficulty to come to me for advice.

41. From whom did you understand that?—From himself, I believe.
42. Hon. Mr. Stafford.] Did you advise Mr. Stevenson in the same manner as regards the Waterworks Bill?—No, there was no advice required in that case. There was no alteration made in it. The Bill went through the House verbatim as it was introduced.

43. In the receipt you gave, the "Acts" are referred to in the plural number?—So I have heard.

I did not observe that at the time I gave the receipt.

44. Hon. Mr. Gisborne.] Is it customary for one partner to sign for the other?—No. I do not know for what reason the account and letter were made out in my name, except that Mr. Beale regarded me as acting in the capacity of counsel, and not in the capacity of solicitor.