On the 2nd of October, 1879, Mr. Young paid a sum of £19 to Mr. Commons, agent for the steamer "Glenelg." Mr. Commons's claim was for passages of Natives by the steamship "Glenelg," granted on the orders of Young and Warbrick, and the amount was £19 13s. 6d. The Natives to whom these passages were supplied, and the sums for which each was liable, as set forth in Mr. Commons's account, are specified in the first and second columns below; the Natives, and the amount charged to each in Young's cash-book, are shown in the first and third columns:-

	Names of	Natives.		Amount for which each Native was liable.			Amount charged to each in Young's Cash-book.		
					£ s.	d.	£	s.	d.
Wiremu Ngatata	•••			,	<b>2</b> $2$	6	5	12	6
Enoka te Whanake			• • •		1 15	0			
Retireti Tapihana	***				1 15	0	2	18	0
Hohaputu and three of	hers				6 0	0	6	0	0
Te Huru Kamu		***,	•••		1 7	6			
Herora and wife	•••			•••	5 10	0	4	9	6
Hans Tapsell	•••	•••	•••		1 3	6		5 <b>4 4</b>	
					£19 13	6	£19	0	0
Amount still due	•••	•••					0	13	6
Totals	•••	•••	•••		£19 13	6	£19	13	6

The accounts selected for analysis have been taken entirely at random, and without any idea, in the first instance, that they would have exhibited such extraordinary results. I have now, however, no doubt that an analysis of other accounts paid by Mr. Young would prove to be charged as incorrectly as those to which I have called attention.

It was scarcely to be expected that a person so shamelessly indifferent to the rights of the Natives as Mr. Young by his manner of charging the storekeepers' accounts has shown himself to be, would take any trouble to check those accounts; and accordingly we find complaints made by the Natives of the gross overcharges made to them for board and lodging; and I myself discovered instances in which the same supplies had been charged and paid for twice.

The instances to which I refer occurred in respect of an account paid to a Mrs. Robertson for

board and lodging, the circumstances being as follows:-

In November, 1878, Te Mapu te Amotu stayed at Mrs. Robertson's, her bill for his board amounting to £5 12s.; Te Pokiha Taranui staying with her about the same time, his bill amounting to These two bills, being added together, make up a sum of £10 2s, to which total a sum of £1 16s. has been added, for what reason is not known, and an ultimate total of £11 18s. made up.

In the same month (November, 1878) Wi Katene and Ereatara stayed at Mrs. Robertson's, their joint account for board amounting to £10 4s., to which sum a further one of £4 18s. has been added

(reason unknown), and an erroneous total made of £15 1s.

Towards the end of the same month the men last named were again lodging with Mrs. Robertson, their account for board for that period being £5 18s.; but Mrs. Robertson added to this bill, under the heading of "account rendered," the previous bill of £10 4s. plus £4 18s., and made up a total of £21. This sum of £21 appears to have been reduced (for some reason unexplained) to £19 8s.

On the 25th November, 1878, Young appears to have paid Mrs. Robertson the sum of £50

charging the payment in his cash-book as under (cash-book, page 23):-

Aporo Tipitipi	***	•••	•••	•••	•••	6 10	0
Ereatara Tuhoewa Hoani Ngahao	•••	•••	•••	•••	• • •	$\begin{array}{ccc} 15 & 1 \\ 9 & 11 \end{array}$	0
Aporo te Ihakara		•••	•••			7 0	ŏ
•		ź,					
						£50 0	0

The sum of £11 18s. charged to Pokiha represents the amount of his debt to Mrs. Robertson (£4 10s.), plus £5 12s. due by Te Mapu te Amotu, and plus the £1 16s. added to the whole.

The sum of £15 1s. represents the amount of Ereatera's bill of £10 4s., plus £4 18s. added as

above described, making up a total (erroneous) of £15 1s.

On the 12th of December Mr. Young appears to have paid a sum of £25 to Mrs. Robertson, charging it thus:-

Ereatera Tuhonoa	•••	•••	•••	•••	•••	£19		
Te Mapu te Amotu	•••	•••	•••	· · · · · · · · · · · · · · · · · · ·	•••	5	12	0
						£25	0	0

It will be seen that the sum of £19 8s. charged on the 12th of December includes the sum of £15 1s. charged 25th November; while the sum of £11 18s. charged to Pokiha on the 25th of November includes the sum of £5 12s. charged to Te Mapu on the 12th of December; thus having to pay only the sums following:-