559. Had it a frontage to the lake?—Yes, and to a cross-road.

560. Mr. Pearce bought some sections there, did he not?—Yes. I was the first who bought land there. The property was at a standstill. I had no idea of purchasing; but, being told by the auctioneer that £70 per acre was the reserve, I made a bid without an idea that the lot would be knocked down, but with the view of starting the sale, and it was knocked down to me; and Mr. Pearce followed, and bought some more at the same price.

561. Had it a sea-frontage?—No.

562. Did not Mr. Hurst offer some for sale with a sea-frontage?—Yes; but it had not a very good frontage.

563. Did any of it sell?—I think £95 an acre was given by Mr. Pearce. I believe only two of

the lots sold.

564. Mr. Peacock.] The proximity of the lake would add largely to the value of the lots?—

Some of the land is worth £200 per acre. 565. Is the quality of the land in the vicinity of the lake superior to that towards Devonport?

566. Mr. Dargaville.] In referring to the high value per acre, it is not the quality of the soil, is it, that is taken into consideration so much as the situation of the land?—Just so—its position for building purposes.

567. How far is this property beyond Stark's property?—I suppose it is from three to three

and a half miles further away from Auckland.

568. Then, the price of land three miles further from Auckland would not, of course, afford any criterion of the value of land three miles nearer it?—No. Its proximity to the lake gives a value, but its want of communication with the Devonport districts keep the value down.

Mr. E. W. Allison examined.

569. The Chairman.] You reside at Devonport?—I do.

570. And you are well acquainted with the district?—I am.

571. Are you not a Property-tax Reviewer?—I was one of the Reviewers.

572. Will you tell the Committee the circumstances under which you were appointed—whether you applied for the position or were requested to take it?—All the information I have to give on that point is this: I received a telegram asking me whether I would accept the position; and, after consideration and consultation with my brother, I replied that I would.

573. You had not endeavoured to obtain the position?—No; and I do not know of any one

else who had.

574. When did you receive the telegram?—I cannot say; but we have the telegram in our

575. By whom was the telegram sent?—I do not remember.

576. Do you know Mr. Quick?—I do.

577. Mr. Seaman has given in evidence that he asked him to value his property, as he wished to leave the country; and subsequently to this he met Mr. Stark, who asked him to value his too. Do you know if those two gentlemen have any business connection?—They did have at one time—about three or four years ago—but now they are opposed to each other.

578. Do you know any of the circumstances under which the property was valued ?—I

do not.

579. You do not know how it is that Mr. Stark got Mr. Seaman to value the property?-I have no knowledge of it at all.

580. Mr. Seaman has said that you are Mr. Stark's agent?—Yes, I was so.
581. Are you still?—No; he has no properties that he has given me authority to deal with. I think Mr. Coleman, solicitor, has his power of attorney. I was his agent up to the time when my brother and I purchased the balance of properties in which Mr. Stark and ourselves held mutual interests.

582. Were you interested in the land he sold to the Government?—No; in no way whatever.

That had nothing to do with any lands which we held jointly.

583. Did you consult with Mr. Seaman at all upon the valuation of the properties?—I did upon the valuation of our own and upon properties in which we were interested with Mr. Stark, but not

with reference to Mr. Stark's own properties.

584. Mr. Seaman states that you told him in confidence that you knew of an offer for six and a half acres of the property?—Yes, I told him of it; but there was no confidence about the matter. It was incidentally mentioned some time after the purchase had been made by the Government. had made an offer for £450 for seven acres of a portion near the narrow neck: I believe it was on behalf of some gentlemen from New South Wales.

585. Do you know who the gentlemen were?—I do not. Two gentlemen called at my office and asked me if I was the agent for a property which, upon referring to the plan, I found to be Mr. Stark's property—Faircliff. One of them said that he liked the Faircliff side better than any property he had seen, and wished to know if it could be bought. I told him that I would ascertain from Mr. Stark, the owner, but I thought he was not inclined to sell that portion. If he would make an offer, I would let him know the result on the following day. He said he would not make an offer for the land, but wished to have a price named. I said that I thought Mr. Stark would only deal with the land by an offer made to him. After consultation with his friend, he authorized me to offer £450 an acre cash. I told him I would communicate with him if he left me his name and address; but he replied, "Oh, do not trouble. We will call in the same time to-morrow, if you can let us know then." I saw Mr. Stark, who rather smiled when I made the offer, saying at the same time, "You know the property is worth more than that. When I sell, it will be by the foot." The gentlemen called next morning, and I told them the offer was taken no notice of; and I saw no more of them. They mentioned they were from New South Wales, but I do not know who they are.