504. In your letter to Mr. Sperrey you stated that in your valuation, in addition to your own opinion you were guided by the circumstance that Mr. Stark had within a short period of your valuation received a private offer of £16,000 for the whole estate. You have stated in evidence that you had made your valuation prior to the offer to Mr. Stark. These two statements seem inconsistent. Can you explain them?—I should not have said "guided." I should have said I was confirmed in my assessment.

505. The letter to which I refer is signed by you and addressed to Mr. Sperrey on the 15th March, 1886. You say, "In this valuation [namely, £15,600], in addition to my own opinion of its value, I was guided by the following circumstances?"—I cannot understand my saying that I was guided by it, because I had not heard of the offer when I valued the property. I should have

said I was confirmed in my opinion.

506. How did you arrive at the value? Was the property cut up when you valued it?—No; I

valued it at per acre.

507. You have said that the six acres fronting the sea were worth £3,000?—I afterwards said it was worth more than that.

508. Would you say it was worth £500 per acre?—I should say it was worth £600 per acre. 509. Would that leave twenty-two acres without sea-frontage?—No; the whole property has a sea-frontage. There is the sea on one side and the main road on the other.

510. What would you value the twenty-two acres at?—As a whole, I would value it at £375

per acre.

511. What would you value it at per acre at the back? I may tell you that the whole valuation has been stated in evidence to be considerably less. It has been stated that it would be difficult to get £130 per acre for the whole?—It would have undoubtedly sold for very much over that. But, were I valuing properties generally now, I might not value many at such high rates as in October and November last, for, although there is not a real decrease in the value of property, there is a temporary depression.

512. Would it at any time have sold for very much over that?—I have no doubt that it would.

513. What do you think it would have sold for?—Not less than £400 per acre.

- 514. In the block?—Yes—the twenty-eight acres.
 515. You never heard that Mr. Stark had offered the whole block for £7,000?—No; I have not heard it substantiated at all.
- 516. But have you heard any rumours?—Yes; I have heard various rumours since my valuation that it was offered for £7,500 and for £8,500; but I did not feel that it was my business to make inquiry into the matter at all.

517. Do you know Mr. Mason, Mr. Kingsford, and Mr. Ross?—I do.

518. Do you think the assertions of these gentlemen are correct if they say they have been offered parts of the property for a certain price?—I should be sorry to question the word of any of those gentlemen. I believe them to be perfect gentlemen. With reference to Mr. Ross I have ascertained more about it since yesterday. I did not feel at liberty to communicate to Mr. Allison the nature of my evidence, but I did mention that in my opinion it was curious that Mr. Ross should have had the property offered to him for that price. Mr. Allison said that at a certain time, some eighteen months or two years ago, something had annoyed Mr. Stark in connection with the property, and he had determined to get rid of it. He happened to meet Ross about that time and made him the offer.

519. Then Mr. Allison knew of the offer?—Yes.

520. You have not made it quite clear about Allison and his friends withdrawing their objections to your assessment. You said that there were not many objections?—No, there were comparatively few.

521. Who did you mean by Allison and his friends?—Mr. Ewen Allison, his father, brother Afexander, and their wives.

522. There were no objections besides?—But very few; and I think Mr. Bartley was the only

one in Devonport who appeared to sustain his objections.

523. Mr. Peacock.] When you state that there were few objections, do you mean that there were few who appeared before the Reviewers?—There were comparatively few objections sent in at all. They were all notified to me by the Commissioner; but only one, I think, appeared to maintain his objection. On this point, however, I am not quite certain.

524. Are you aware that dissatisfaction was expressed in the district at the fact of Mr. Allison being appointed a reviewer?—Two or three persons who had objected told me so. They said, "We think your valuation is too high, but we would not on any account appear before Mr.

Allison.'

525. You did then, in fact, hear dissatisfaction expressed with Mr. Allison being Reviewer; and people objected to go before him with their objections?—Yes; I have heard from two or three that such was the case.

526. Do you think that that would account for objections not being sent?—It might, for a very few; but not for six altogether.

527. Hon. Major Atkinson.] The objection was not general?—Well, I was told that there

were many objectors; but I did not make it my business to inquire as to who they were.

528. You have just expressed an opinion that the dissatisfaction was confined to a few?—There were only a few that I actually heard speak of it; but I was told that there was a somewhat general dissatisfaction.

529. Were you consulted as to the appointment?—No. 530. What do you think the Government could get in actual cash for the portion of land now let?—I really do not know what quantity of land the Government have determined to take.

531. You have not seen the plan?—No. I understood the Government had not decided themselves. I have seen a plan on which two pieces of land are shown, one consisting of six acres, the