

*Mr. Ell* : Certainly.

*Mr. Rees* : That is what is complained of.

*Mr. Allen* : Stock accounts alone?

*Mr. Ell* : Yes.

*The Chairman* : When you reopened the account, to what date did you go back?

*Mr. Bloxam* : Mr. Hargreaves was with me in taking the accounts. Whatever charge there is includes him.

*Mr. Lake* : But did you go back?

*Mr. Bloxam* : We took the transactions as they came. We did not regard whether there was a fresh item as regards stock. It was an incorrect statement as a whole. To show you that any one item affected the whole if incorrect, I may mention that two separate actions were commenced by Ell's solicitor, for his own reason—one against Harper, the other against the old firm of Harper and Hanmer. Harper admitted his responsibility for some of the account. Both actions were running side by side until we came to take the actual accounts. Similar accounts were filed. The parties agreed that the evidence given in one action would be accepted as evidence given in the other. We were then to draw a dividing-line between what was in the action of Ell v. Harper and Ell v. Harper and Hanmer. Then it ran down on the basis of taking the accounts in one action, till we arrived at the certificate. We then joined the two separate certificates. This then went up before the Judge. Ell's solicitor had both certificates in his possession. He entered up judgment, or rather applied to the Court for judgment on the one in his favour. The accountants' fees had to be paid before the certificate issued. Until that was done they could not get their certificate. When they did get it then they moved for their judgment. That is the reason why there is a difference in the one judgment and the other. Mr. Ell, after numerous applications to the Supreme Court, finally came to the Court of Appeal on the motion referred to in that judgment which you have read. The certificates were not set aside, but the judgment was set aside, on the ground that the Judge, when he ordered the certificates to be drawn, would have the reasons before him.

*The Chairman* : I do not think the Committee wishes to act as accountant in this case. What we do want is to be able to arrive at definite issues as to the position Ell is in. The question is whether he has received proper treatment or not in prosecuting his case.

*Mr. Bloxam* : I cannot put before you the remarks of the Judge or the Royal Commissioner. I will simply say that he has received fair treatment.

*The Chairman* : The specific charge is that you have gone behind the order of the Court.

*Mr. Bloxam* : I am endeavouring to show that we did not do so. To show that it is necessary for me to cite this evidence. If we had accepted that £147 as a settlement of all the transactions between the parties, then there would be a sum of £956, less balance on that settlement, which would come off the other judgment, and would not have been included in the certificate on which the other judgment was founded.

*The Chairman* : If the Committee have the accounts showing what transactions took place between Ell and Harper since 1873, and if professional accountants have gone over them and decided what is owing on one side and the other, we would not care about interfering in any way.

*Mr. Bloxam* : I will come to that later on.

*Mr. Rees* : Now, there are one, two, three, four statements that he discharged the order of the Supreme Court of 1873. Is your answer to that "No"?

*Mr. Bloxam* : My answer is "No." All that I have said is to be found in a separate answer. I am not calling witnesses, but I would ask you to send for Mr. Hargreaves.

*Mr. Swan* : What was the position of Mr. Hargreaves?

*Mr. Bloxam* : He was an accountant appointed to sit with the Registrar under the Supreme Court order. For payment he receives fees, which are paid by the parties. He is in point of fact in the position of arbitrator; he refuses to make an award until his fees are paid.

*Mr. Allen* : Is the evidence of Hargreaves printed?—Yes.

*The Chairman* : You can refer to that if you will give us the whole of it.

*Mr. Rees* : If Mr. Bloxam would only say "that was my reading of the order"—that he thought it would not affect the position if the account had been referred back—that might be an answer to this particular charge.

*An Hon. Member* : Did he take the figures referred to by Hargreaves?

*Mr. Bloxam* : After the accounts were taken Mr. Hargreaves and myself considered that if there were any items in which the parties happened to agree, it would save us a considerable amount of trouble and time. We therefore instructed the parties to put in their own accounts. When they came in we found they did not help us in the slightest degree, for they did not agree in anything. We took not the slightest heed of them in making up the accounts.

*The Chairman* : That is a fair explanation of charge No. 2. Now we come to charge No. 3 [vide page 2 of this paper].

*Mr. Rees* : I would now ask Mr. Bloxam to account for the absence of the identity of amounts which makes a difference of between £3,000 and £4,000 in favour of Harper.

*Mr. Bloxam* : Mr. Hargreaves did the same thing.

*Mr. Rees* : It came out in Ell's favour £1,574. That is thrown out. They take the whole figures, and give a decision in favour of Harper for £2,160. Here is the account, after the accounts were finished. This is taken in favour of Harper, and Ell's is thrown on one side [vide Appendix No. 7].

*The Chairman* : Can you explain that?

*Mr. Bloxam* : I simply say it was not the case. When we found these accounts did not help us in comparing them with one another we took no further heed of them; it was done to save us going through a whole mass of evidence. You had better call Mr. Hargreaves. I deliberately swear it was not done as Mr. Rees suggests.

*The Chairman* : That would mean, in the first instance, a false record, if the judgment for Ell