

as presented to us, and able to give at least as sound a decision upon those facts as the Commissioners; and I venture to affirm that no person having the intimate knowledge we had acquired of the two special points singled out in the report would have arrived at any other decision than we did.

I append a statement of the claims of the several parties and the amounts of our final award, including interest at 10 per cent. to date of award, and would draw attention to the fact that after the evidence was closed, I suggested that the parties should each render a *pro forma* statement of account, in order that that we might ascertain the points of agreement between them, and the results are shown below:—

	£	s.	d.
1. Amount of G. W. Ell's original claim against L. Harper and Hanmer and Harper (a)	12,028	13	1
2. Amount of <i>pro forma</i> statement sent in after evidence closed as above	3,174	15	4
Difference in Harper and Co.'s favour	8,853	17	9
3. Amount of L. Harper and Hanmer and Harper's original claim against G. W. Ell	1,003	2	11
4. Amount of <i>pro forma</i> statement sent in after evidence closed as above	2,948	9	11
Increase against G. W. Ell	1,945	7	0
5. Amount awarded to L. Harper by the Registrar and Accountant against G. W. Ell	2,166	9	7
6. Amount awarded to G. W. Ell by the Registrar and Accountant against Harper and Hanmer	2,120	16	10
Balance due by G. W. Ell to Harper and Co. (b)	£45	12	9

NOTE.—(a) The £250 claimed as paid in discharge of mortgage is not found in this account. (b) It is significant that Mr. H. Slater, in his evidence before the Commissioners on the 30th May, 1893, states that when acting as Mr. Ell's solicitor in this case, in 1878, Mr. Ell remarked to him that there was not £50 difference between himself (Ell) and Mr. L. Harper.

These decisions were given by us in good faith, and to the best of our judgment, after careful consideration of all the evidence before us; and I think it is evident that if those decisions were wrong, then the proposal of the Commissioners to award Mr. Ell £200 is both illogical and inadequate.

I have no desire to prevent justice being done to Mr. Ell—although his idea of justice seems to be, getting everything he asks for—but as public money is proposed to be dealt with, and several hundreds have already been uselessly expended, I think it expedient that, as far as possible, all the information on both sides should be forthcoming. I therefore beg to refer to the “Report of the Public Petitions A to L Committee” on this case, as presented to Parliament on 7th October, 1892.

Attached to this report is one from the Public Petitions M to Z Committee, of 19th August, 1891; and amongst the many libellous and misleading statements Mr. Ell has so freely indulged in the Committee have accepted those stated in the following paragraphs, viz.: “5. That the Registrar, in disobedience to an order of the Supreme Court, went behind a settlement of accounts made between the contesting parties in 1873, and brought in a verdict for the Messrs. Harper against Ell for upwards of £2,000. 6. That thereupon Ell appealed against the said last judgment, and the judgment was set aside by the Court of Appeal, and referred back to the Registrar (and Accountant) at Christchurch on the ground that he had no right to inquire into accounts prior to settlement between the parties in 1873.” The case was at that time submitted by the Government to Sir Robert Stout, and in his report to the Premier, dated 19th November, 1891, he states *inter alia*, as follows, viz.:—

“It appears from the statement in the N.Z.L.R., C.A., vol. iv., p. 142, that G. W. Ell brought two actions for account, one against L. Harper and the other against L. Harper and P. Hanmer. Accounts were taken, and the Registrar and the Accountant appointed by the Court made their certificates. In the action against L. Harper the sum of £2,166 9s. 7d. was found due by the plaintiff to the defendant, and in the action against Harper and Hanmer the sum of £2,120 16s. 10d. was due by the defendants to the plaintiff. *There was an appeal against the finding of the Registrar and Accountant on the ground of mistake. When that matter was argued before the Court of Appeal the Court of Appeal set aside the Registrar's certificate, but not on the ground mentioned in paragraph 6 of the Committee's Report.* The ground of the decision was that the certificate signed by the Registrar and the Accountant did not set out, in accordance with the rules, sufficient material to explain the accounts, nor the evidence upon which the findings of the Registrar and Accountant were based. I think it proper to set out the full judgment of the Court of Appeal. It is as follows:—

“In this case we think that the judgment should be set aside and the certificate reviewed by the Registrar and Accountant. The certificate, when looked at, shows us that the proceedings in Chambers were not taken as intended by the rules, and therefore not in a way which enables the Court to deal with the cause when it comes before it on a motion for a decree or further consideration. *It is quite clear that when accounts have to be taken the party accounting brings in his account and the Registrar takes evidence on the account. That was not done in this case, but an account was prepared by the Registrar and Accountant, and appended to the certificate.* There is nothing to show