possession: I was doing some very dirty work-dressing black oilskin coats; my wife was in the shop; a lad came in with a cheque for tents supplied; my wife had taken a fresh statement, and it had been detached; the boy left the invoice on the desk; as soon as I saw the invoice I saw what had been done; when I found what had been done, that was my secret of going to the Government.

155. You thought this was a representation that you had supplied an 18s. tent for a 25s. one?

-No; it proved that they took my tent and passed it in—a 28s. tent and fly—as a 40s. tent and

156. Would you be surprised to know that the same qualities are kept in stock and supplied to the branch of the firm here at 14s. 6d. and 9s. ?—Then, if that is so, the Inspector has not done his

157. They are supplied to sample at Dunedin. When you found what you say, did you complain

to the Public Works that Briscoe and MacNeil's tents were not of the proper weight?—No.

158. You did not go to the Public Works then?—No; I did not go.

159. Was not an investigation made into the supply of tents by Briscoe, MacNeil, and Co.?— I know the weight of these tents.

160. Do you know that in consequence of some one's action——[Witness did not allow the question to be completed]?—Briscoe and MacNeil's tender was the same as myself on three

items, and 6d. less on one.

161. Listen to me. I asked you a moment ago whether you did not complain to the Government in any form, or to any officer of the Government, that the tents were not according to sample, and were not of the right weight?—I said it was impossible to make these [pointing to the right quality on the table tents up at that price.

162. You did not make a complaint, but you said it is impossible they could be supplied at that price at that weight and quality?—I gave the Government the weight of the tents.

163. Do you know that a circular was sent out to the departments warning them to examine

all Briscoe and MacNeil's supply of tents?—I do not know that.

164. Were you not informed that the circular was withdrawn because it was found on inquiry that they were of the right quality and the right weight—that they were even heavier?—I know nothing about that.

165. Will you tell me how Dunedin is able to supply the same quality as you charge £2 for at £1 4s.?—There they have women working early and late at a low price; so it has been mentioned to me. There is a sweating system there.

166. You preser fat profits?—I would be better off if I got fat profits.

167. Mr. T. Mackenzie.] How many yards of calico go to making one of these tents?—About

24, or from that to 26 or 27.

168. Then the calico would come to more than £1 4s.?—Undoubtedly, for good quality. value of the calico in this tent comes to more. These others are put together with a single seam, 2ft. 6in. walls; if they could get tents at the price for 9s., it would be a good speculation to get a big lot of them.

169. Mr. G. Hutchison.] This is the account in her handwriting which was sent in to Briscoe and MacNeil's?—Yes, this is [produced].

170. And that, with the invoice, was laid by the boy on your desk?—Yes. 170a. And you noted the small figures against the items charged by you?—Yes.

171. Indicating a considerable advance?—Yes.
172. That gave you to know that they were charged at a figure higher than your charge. Do you know if these figures required first-class quality?—Yes.

173. You classed the inferior quality to their order?—Yes.

- 174. Mr. Montgomery.] Do you know the handwriting of these small figures on this paper?— No.
- 175. The figures were on when you got it?—Yes, when the invoice was left on my desk; but was not on it when I sent it in originally.

176. Did you know before this that they were supplying second class for first class?—No, I did

not; this was when I knew it first.

177. Mr. Tanner.] Did you consider only one quality?—No, not only one quality; if you look at this quality you will see that there is six times the labour in it than there is in the other; it has double seams and double walls (?).

178. Is it not the fact that if the material gets wet it becomes lighter?—Possibly some calico has more dressing in it than others.

179. Mr. Lang.] What quantity goes into the 8ft. x 10ft.?—27 yards at 10½d. a yard. 180. And what would be the cost?—We work as close as we can. My daughter has the control

of this branch of the business; I have very little to do with it.

181. What is the difference in making "A" and "B" qualities?—There is a difference of six times more labour in the one than in the other. There is a considerable difference—in one there is 6ft. cloth, in the other 3ft. cloth; then there is a lot of double-stitching.

182. Mr. G. Hutchison.] How long would it take you to make that (lower quality) tent?—

About four hours.

183. And the other?—A day and a half. I do not think I could do it in that time; it would take at least a day and a half.

184. Mr. Lang.] Is it all made by machine?—Not all now; the splicing and other parts are

185. I want to get at the difference in time that it would take to make up the first quality and the inferior quality?—By machine?