238. You say, therefore, that must be an error against you?—Yes, against us.

239. In Burt's invoice an entry would be made. If it weighs 5lb. a foot that would weigh 35lb.?—I should say that is a mistake; that is apparent on the face of it; it is an under-charge.

240. The next item relates to glass, 380ft., 280ft., 180ft.?—The item in our books shows the alteration; it appears to me the original error was 280; the correction that should have been made was to 180, but the clerk, in correcting, inadvertently enlarged the entry to 380. Jenkins was present, and could have called attention to it, but instead of that he took a note of it. I think it would have been the duty of any honest servant to have called attention to such a mistake when it was made.

241. That is reduced to 156ft.?—The trade usage is to charge for glass according to the square it has been cut out of.

242. Leaving a part of the glass waste?—Yes; we simply passed on Tingey's charge.

243. Then, the item sixty-one holding-down bolts?—The holding-down bolts had washers with them: there were forty washers. These washers had to be made 2in. by 1in.; the weight of the washers is included with the bolts. The washers were added in with the holding-down bolts. The weight of the bolts would be about 25lb. Forty-two were charged; the washers being included.

244. But the engineers' bolts by themselves?—That is wrongly charged; it is charged by weight; it should be charged by gross.

245. If the weight were excessive, is it an overcharge?—No; the price charged is 1s. 6d.; it is a fair price.

246. You say it is wrongly charged by weight?—The weight should not appear at all.

247. The amount in itself is a proper charge?—Yes.

248. The next item, twenty-five sheets of lead 12ft. by 4ft. 6in. and 12ft. by 7ft., why is that 300lb.?—The quantity required has to be cut out of the whole sheet; if they had ordered so many feet, so many feet would have been supplied. As it has to be cut out of the sheet it is usual to charge for the sheet.

249. Then, there is voucher 3,311?—That is not an overcharge.

WEDNESDAY, 11th SEPTEMBER, 1895.—(Mr. A. R. GUINNESS, Chairman.)

HUGH MACNEIL, the younger, re-examined.

1. *Mr. Skerrett.*] You were asked yesterday if you could tell the date when Arthur Biddell left your employment?—Since yesterday I have referred to the books of the firm, and I find that the last salary paid by the firm to Mr. Biddell was on the 31st March, 1877.

Mr. Skerrett said it would be in the recollection of the Committee that some doubt had existed as to what was the first order given for the tents. Miss Knight said that the first order given by Briscoe, MacNeil, and Co. for tents was ordered according to the Government samples; but she was unable to say which was, in fact, the first order. She promised to consult Mr. Knight's books, and let me have a copy of the first invoice rendered to the firm. I now produce the invoice sent to me by her pursuant to her promise. (See Appendix.)

Examination of A. W. GELLATLY continued.

2. *Mr. Skerrett.*] The last item we were on was engineers' bolts?—Yes.

3. Turn to item 38, sanitary pipe: that was not referred to by Jenkins, but it is in the Public Works schedule?—Sanitary pipe is made of all sizes and all weights; it is a special line, charged at a special price by manufacturers.

4. Is the same size of sanitary pipe always the same weight?—Certainly not.

5. Is there any table rate for it?—None that I know of. Messrs. Crain and McIlwraith, of Sydney and Melbourne, are, perhaps, the largest manufacturers of sanitary pipe for closets, sinks, lavatories, &c. I have before me a list of their prices, which the Committee can see.

6. You say the weight in this case is approximately correct?—I understand so.

7. Mr. Jenkins, in his evidence, said that you directed the alteration of solid-drawn lead pipe to "sanitary" pipe?—I have no recollection of making that alteration.

8. Mr. Jenkins also said that that was improper and frandulent, and done for the purpose of getting the price of a sanitary pipe for solid-drawn lead pipe?—I say that sanitary pipe is a special pipe as against the pipe for which we tendered. I can show that from the list I have mentioned.

9. The next is a Public Works voucher, eight sheets of plain galvanised iron, 3ft. 6in., 26 gauge (voucher 2431)?—I say that weight is approximately correct.

10. How would that be as far as the table rate is concerned?—Under any table that I have seen, the weight is approximately correct.

11. *Mr. Montgomery.*] Where was this supplied?

Mr. Skerrett: This item is not mentioned in the evidence, but it is mentioned in the Public Works list; the voucher has been put in.

12. How do you work out the weight of these sheets of plain galvanised iron?—There is a standard weight for plain galvanised iron, which is subject to fluctuations.

13. There is suggested a difference of 12lb.: the original was 1cwt. and 20lb.; the corrected weight, it is suggested, should be 1cwt. and 8lb.?—I should say that under the standard 1cwt. and 20lb. is correct.

14. The next is 2495–2502, three squares of plate glass, 56in. These are the items where the glass is charged at per sheet instead of per foot?—That is wrongly charged; it should be charged at per foot.

15. Would you tell the Committee what sort of an item you consider it?—The item "Glass" starts at 61, in "Paints, oils, and colours." We say that glass cut to any size required should be charged until 66. The only explanation is that the preceding five items are not specified. This is one of the cases where we charge as charged to us.