

16. Is that sort of error, in your opinion, excusable?—Yes; it should not be; but it is one of those isolated cases that will creep into anybody's business, particularly when dealing with a schedule of this kind.

17. The next is 87, jumpers and cleaners. That was an item ordered by the Land and Survey Department, 3cwt. and 16lb., reduced to 2cwt. 2qr. 2lb. Do you remember the circumstances? Not at the particular time, but from inquiry I have made it was wrong in charging them together. The cleaners should have been charged separately at so much each; these cleaners we now find are in the schedule under drills. We had no idea at first they were specified in that way. With regard to the jumpers, the matter was discussed between myself and Mr. Ibbetson, and was adjusted: 300lb. was agreed to, including the cleaners, and on that it was paid.

18. Is there not a great deal of waste in the manufacture of these jumpers and cleaners?—Yes.

19. The exact weight of the iron would be greater than the amount charged for; you say the weight was agreed to between Mr. Ibbetson and yourself?—Yes.

20. And it was charged at the correct weight?—Yes.

21. The next is 98, 1 bar of cast steel: you say it is impossible for any one to tell the weight of that steel?—Yes; to a nicety; that depends on the length of the bar.

22. Now, I am going to ask you about the item sash-cord: how many items of sash-cords are there—four?—Yes, four items.

23. Items 42, 63, 97, 105?—Yes.

24. How is sash-cord usually packed?—It is packed in lengths; there is an exhibit here which shows it; it is packed in six pieces. I produce an outside wrapper, showing that in this parcel there are 1,250ft. and the weight 45½lb.

25. Which number?—No. 10; but the number of feet and weight vary: the number of feet varies from 1,150ft. to 1,250ft., and the weight from 40lb. to 45½lb.

26. *Mr. Montgomery.*] There are six hanks?—"Pieces" I call them.

27. It is usual in cordage to order at times the coil—one coil in two coils, and so on?—They are imported that way. I never saw this particular sash-cord imported in any other way.

28. One is attached to the other, and larger?—Yes, it is 50 per cent. larger.

29. So that they are not alike?—Under a previous contract this was an item under the schedule at per gross feet. The "gross feet" was found to be an awkward mode of supplying for the American method of measurement. We had to supply 200ft. lengths. The department in the new schedule put it in per weight, for we buy it by weight.

30. You say that by a previous contract it was per gross feet?—Yes. Per gross feet, as I take it.

31. What do you say is the average weight of these sash-cords made up in two bundles in that way?—As I said, they are made up in six pieces of 40lb. or 45lb.: divide 6 into 45lb. and it will give you 7½lb.

32. The first entry we have to deal with is 30lb.?—Four "pieces"; that is exactly correct.

33. Hanks: No. 10?—We do not recognise "hanks"; if retailers choose to cut it up and sell it in certain lengths and call them "hanks" they can do so.

34. This was supplied in February?—Yes.

35. You cannot call to mind whether it was double pieces or single pieces?—I cannot say; I can only say that if I had an order for four pieces I would supply the heaviest I could find, for we would have the greater profit; we have a good working-profit upon it; it costs us 1s. 4d., and we got 1s. 6d. for it. There is no standard for cordage. The weight charged, 30lb., is absolutely correct; hanks we do not recognise; we sell by length or weight.

36. The next item, four sash-cords—two No. 8, 8½lb., and two No. 10, 9lb.: what do you say to that?—I cannot explain that entry at all.

37. Jenkins says his instructions were to charge sash-cords at previous weight?—I cannot see that at all.

*Mr. Menteath:* That entry does not happen to be in Jenkins's handwriting.

38. *Mr. Skerrett* led the witness through a great number of entries, particularising respective quantities and weights, upon which the witness said: We had been selling this sash-cord at gross feet; this is the second occasion that the weights have been put in. Previously we had not troubled about weights; when it comes to be charged by weight it should be weighed.

39. Two hanks, No. 8 "B" 14—71/2.

40. Two hanks—10/7, 71/2?—Candidly speaking, I do not think that was weighed at all; the salesman sent it away without weighing it; there is such a conglomeration of figures that it is difficult to follow them.

41. The correct way would be so many hundred feet of sash-line?—Yes.

42. Item 63, two hanks?—Two pieces, 15lb.: that is correct.

43. 105, 75lb., ten hanks?—That entry is wrong.

44. As a matter of fact the weight would be about 20lb.?—I cannot say. I cannot tell, because I have not been able to trace whether ten hanks or ten pieces is meant.

45. Item 29, two lengths of composition pipe—it is charged 1qr. 9lb.?—We take that to be correct. In the computation we say it is correct.

46. Composition pipe, ¾in.; you can take 65ft. to the half-hundredweight; or ½in., 85ft.?—We obtained that from Alexander and Co., plumbers. That is what we usually get.

47. Then as to blacklead: what do you say to that?—I do not know what was supplied, whether it was 1oz. or 2oz. packets.

48. One coil of rope?—That fluctuates both ways.

49. Item 45, twenty sheets of No. 10 zinc?—According to computation that is 9lb. under weight; the approximate weight is 17lb.; it should be 20lb., that is under weight.