

50. There were reductions made in vouchers as they went through?—Yes.

51. Have you any remark to make as to the frequency of these reductions?—I do not think them frequent; they are to be accounted for by the department reading the schedule one way and the company reading it another way.

52. Voucher referred to by Mr. Wilson, 2268?—Burnt sienna; the department say that should be under 125 in the schedule under the heading "Paints, oils, colours." The explanation is, that in the last schedule sienna was by itself; I suppose that the clerk, not finding "burnt sienna," charged for it at market rate. Possibly the department did right, but we failed to discover "raw" or "burnt" sienna.

53. Item 2,300?—We say that is under 929 in the schedule; $1\frac{1}{2}$ in. to 2 in.; we charged 3d.; the department altered it to 2d.; $1\frac{1}{2}$ in. to 2 in. would cover this cut netting; we put in 1s. 8d. rabbit-netting at a special price; we hold that the department should pay us that 1s. 8d.; 930 may cover the item, but we say it is not wrongly charged under 929; the difference is only 1s. 8d.

54. Gold leaf at 1s. 6d.?—That should be 1s. $4\frac{1}{2}$ d.; it should not have occurred; it is an error in reading the schedule.

55. Yellow ochre?—We charge £1; Oxford ochre is not yellow ochre; there may not be much difference; the whole difference is, perhaps, one of degree; yellow ochre might be brought under "ochre."

56. Vandyke brown?—That is an error on the part of the company.

57. The next is iron-wire gauze?—The department say that should be under 927; wove iron, 40 17-mesh, 3d.; this was a piece of iron-wire gauze cut to a specific size; what is known in the trade as iron-wove wire is not iron-wire gauze; it was window-blind gauze that was supplied to specific size; I think we should have a special price for that.

58. It is not iron-wove wire?—That I take to be a separate thing; it is on that account we claim a special price.

59. Five squares of glass charged at per sheet: they say it should be charged at per foot?—We import this in 100ft. boxes: we do not break up trade packages at all: if the Government put it in the schedule so that it must be cut to any size, it has to be cut out of a sheet, and the remainder of the sheet is so much waste. It is possible the Government may have put it into the schedule to be charged per foot to simplify matters. It is not specially mentioned that it be "cut to any size."

60. Three lengths of gas-pipe?—That is charged under schedule No. 323. As gas-pipe it is perfectly correct.

61. 2,124?—We say that is a clerical error.

61A. 2,476, picture-cord?—Should be 2s.

62. 2,495, enamel iron basins?—The contract says cast-iron enamel basins: we submitted that to the Inspector. He said he wanted "wrought-iron basins;" we procured for him wrought-iron basins. The suggestion was made by the department.

63. Item twenty-four bibcocks, $\frac{3}{4}$ in.?—That is a non-contract line. It is the same kind of cock that was bought at Mills's, at a special price. They agreed to give us a special price for it. We will probably submit to the reduction. But, I do not think it is fair to be compelled to go outside our own establishment to procure a special description of cock. In our business there are some fifty thousand articles to deal with, and it is impossible to compress the whole into a schedule of one thousand lines. The cock trade is a trade of itself; and the schedule is comprehensive as it is.

64. A gallon of "gold size"?—I cannot find that in the schedule.

65. Fourteen pounds floor-brads?—They are under the two items in the schedule: 130/14s. hundredweight; also, under "nails," floor-brads 2 in. to $2\frac{1}{2}$ in.; we say the floor-brad as a nail under 648 is cut out of sheet-iron. What was supplied were wire floor-brads, and the charge is perfectly correct. This is a case where the Government take advantage of a double interpretation and description.

66. The charge, you say, is correct according to the schedule?—The difference is only 14lb., at 4s. per hundredweight equals 6d., which we submit to rather than complain.

67. The next is 2,570?—That comes under nails.

68. 645, one hose-cock?—That is not in the schedule: the hose-cocks start at $\frac{3}{4}$ in.; $\frac{1}{2}$ in. is not an intermediate size, therefore we are entitled to charge the market price.

69. Three dozen drawer knobs?—We say that is at per gross.

70. 24in. fire-guards?—We charged 6s. 6d., we paid 5s. 6d. for them. They were fire-guards not of the ordinary kind; the ordinary kind is usually to cover a fire-grate, but these were to cover the whole of the fireplace; they were not 24in. fire-guards at all.

Mr. Montgomery: How many more of these details are we to have? Have you many more of these items at less than 2s., 3s., and 4s.? Would it not be as well, Mr. Skerrett, if you would go through the schedule with Mr. Reid and the witness, and draw up a statement to include the charges? You and Mr. Reid would have an opportunity of asking any questions, the same as if the witness were under examination.

71. *Mr. Menteath.*] You say, Mr. Gellatly, that Jenkins waited on you some time in the middle of February, solicited employment, and that he mentioned his own terms?—Yes.

72. Did you not mention that the highest terms you could give was £1 15s. a week, and that Mr. Bridson had been working as shipping clerk for that wage; and further, that these were fair terms?—No; I have no recollection that I did so. He voluntarily offered to come to me at 35s. a week.

73. Did you not say you might be able to give him some employment if he offered his services at a low figure?—No.

74. You say that he said to you that it would be better to make terms with Ibbetson than to thwart him?—Yes.