140. Then you do say the alteration is correct?—It is a correct alteration.

141. You say that sanitary pipe is not a contract line?—I do.
142. It is charged £1 8s.?—Certainly.
143. Lead pipe, £1 to £1 4s.?—£1 the schedule price; there is no lead pipe at £1 4s.

144. Sanitary pipe £1 4s. or £1 8s. according to gauge?—There is no rule for charging it either £1 4s. or £1 8s.

145. What makes the difference?—I cannot say.

146. Would you charge by mere caprice?—Caprice, if you like. 147. In some cases you would charge £1 8s.?—Yes.

148. And in some other cases £1 4s.?-

149. You made allusion to Mr. Dawes; you stated there was collusion between Dawes and Jenkins?—I do not know that I said that. Jenkins stated that he went to Dawes to see if there was any chance of one charging for goods twice. I did not charge him with collusion. Jenkins himself stated that he waited on Mr. Dawes.

150. The jumpers and cleaners were invoiced at 252lb.?—I do not know that. 151. You have seen the invoice?—No; I would take it so, if I saw it. 152. They were charged at 352lb.?—Yes.

153. Then you say there was an agreement between yourself and Ibbetson that they should be charged at 300lb.?—Yes.

154. Did you inform Ibbetson that the correct weight was 252lb. ?—No, I did not. I said they

were wrongly charged by weight; the cleaners should not have been included with the jumpers.

155. But the weight of the cleaners and jumpers was 252lb.?—I could not say that; if they are

invoiced at that the invoice should be correct.

156. Is that the way you pay for weight?—The jumpers are charged at lump sum, £2 12s. 6d.; there is no rate or weight or anything of that kind about it.

157. But there is a statement of weight there?—Robertson and Co. charged a lump sum.

158. You were bound to supply things of that kind by weight?—No.
159. In your explanation about the sash-cord you said you supply by "piece," although the goods were ordered per hank, yet you supplied by "piece"?—We charge by weight; it is not a question of hank—single hank or double hank.

160. Do you know the sash-cord at the Stock Inspector's house?—I understand there has been

a computation of weight on the basis of a single hank.

161. You do not supply by hank at a rate for the piece?—If they were asked for a hank they could supply 100ft., 150ft., 200ft., 250ft.

162. You were unaware of these reductions going on ?—Yes.
163. You have not got the voucher book?—Yes.
164. That shows the original voucher sent out, and the amount which is paid for?—Yes.

165. Are there not a great many alterations in vouchers sent back?—I do not think so. There are no reductions in February; in March the reductions amount to 14s. 3d.; in April there are no deductions at all; in May the reductions amount to £27 1s. 8d.

166. Are these all the reductions; those we have had this morning?—I would not say that. They include the vouchers for the Railway, as well as the Public Works?—Yes.

167. You have separate voucher accounts for separate departments. Have you a voucher for the Marine Department?—I could not say that. I do not think we have; if so, the Marine

Department would be a separate contract. 168. You say that you knew nothing about these errors from the return of the vouchers until after Mr. Jenkins left?—I say that the vouchers were not returned to me; some of them may have returned to Mr. Bridson; I saw nothing of these larger reductions until after Mr. Jenkins left our

employment. 169. Before you had any intimation of complaints from Ibbetson, or complaints from him or other officers of the departments?—Yes; Ibbetson saw me about the jumpers after he left; it was prior to his leaving we had the talk about the coal-tar; that is a non-contract item.

170. Mr. Reid.] You say you were away from the 15th of March until the 20th of April?—

171. Prior to your leaving the colony, was any representation made to you as to the way Jenkins was doing his work?—None whatever.

172. Had any voucher been returned from any department at that time?—No.

173. To whom would they come?—They would be handed in to Mr. Bridson. Jenkins might have seen them before they were handed in to the departments; but Bridson is the man in charge of the supply to the Government departments under the contract; he would probably adjust them; in extreme cases they would come to me.

174. Would he adjust the account and take payment?—He would simply adjust them. have perfect confidence in his working this contract according to the specifications. It might be

that alterations would be made during the month.

175. You said that Jenkins came to you, and, after speaking to you about Ibbetson, you came to the idea that he was in collusion with Ibbetson?-When Jenkins waited on me he said that he

had waited on Ibbetson.

176. You told Mr. Skerrett that when Jenkins came to you, and spoke about this charging of the voucher, you came to the conclusion that he was in collusion?—He has said he had waited on Mr. Dawes. I came to the conclusion that he must have been in collusion with Ibbetson; and two days after he had been in the employment, we now find, he waited upon Mr. Dawes. I say that is not honest treatment.

177. You said that Jenkins suggested your making terms with Ibbetson?—Yes.
178. Did you come to the conclusion that Jenkins was in collusion with Ibbetson?—He said he had had conversations with Ibbetson.