129. Now, did you tell Kermode, or Young, that you had over-weighed three hundredweight of lead by three quarters, in order to provide for the waste in cutting?—I said I had waste lead there and it was no good to us, and which I intended to charge the department for.

130. And did you tell him the amount of this waste?—No.

- 131. Do you think whoever you spoke to on the subject would have allowed you to charge three quarters for three hundredweight, for this absurd excuse. I do not think it is an absurd
- 132. Do you think any one to whom you mentioned it would have allowed you to overcharge to that extent?—I believe they would.
- 133. You swear it was either Kermode or Young to whom you told the story?—I believe so. 134. Will you swear it? Will you say without any hesitation or doubt that you told either Young or Kermode?—I made that statement and I adhere to it.

135. You supply sash-cord by the hank?—No. 136. What do you charge it at?—By weight.

- 137. Did you put any entries in the books, or in the vouchers, of hanks or pieces against the entries?—You know these books?—There are "hanks" written in here.
- 138. Sir R. Stout. In whose handwriting?—A man named McIntosh, whom I had with me then.
- 139. Mr. Menteath. As a matter of fact, you always charged by the hank in dealing with the Government?—I believe it is the rule to enter it as hanks.
- 140. Page 29 of the contract book; look at the figures in the gross column—whose are they?— I believe they are Mr. Gellatly's.
- 141. You were responsible, were you not, for the conduct of this contract?—Yes, I believe I
- 142. Mr. Gellatly has told us that there was no system of checking the weights and prices in the firm's books; no system known as "calling back" the book.—There is no system known as "calling back" the books.
- 143. Therefore, you exercised no check upon a person weighing and sending out the vouchers ?-No.
- 144. Although the contract ran into many thousands of pounds, according to your figures here?-Yes.
- 144A. In the firm of Briscoe, MacNeil, and Co. you send out goods to the value of thousands, and you exercise no check upon the clerk hired at 35s. a week?—I did not do so.
- 145. And you tell us that is the system pursued by the firm of Briscoe, MacNeil and Co., that there is no system of checking at all, although the firm has been in existence for 150 years?—[No
- 146. How comes it, then, that your figures are scattered up and down the books, if you had no check?—Very often I had to price lines myself. It was presumption on Jenkins's part to do any pricing at all.
- 147. Was he not under your orders?—He was not told to do any pricing. All he had to do was to put in the entry and make out the vouchers and extend the items.
- 148. Then the pricing of goods, when sold by weight, was your duty?—No; it was merely
- filling in the charge, weight, and quantity, as the goods might be, and I would price them.

 149. Why did you sometimes alter the weights?—I did not.

 150. You altered the weights in the case of milled lead?—I do not think that had been entered If that weight had been entered in, I made up milled lead to the amount cut to waste.

 151. In the contract journal, on page 25, in whose figures is the alteration?—I am not sure
- that it is mine.
- 152. On page 104 in the order-book, whose handwriting is that?—That is the piece of lead, I believe, that I computed to make up for the waste. They look like my figures. I will not deny that they are mine.
- 153. Well, now, you seem to have found it to be within the scope of your duties to alter the weights in that instance?—As I have already explained, I think I did.
- 154. Was it or was it not your duty to exercise supervision over weights as well as over prices?—I believe it was, but I had not the time.
- 155. And yet Mr. Jenkins, you told us, was dispensed with because you had too much clerical assistance?—Trade had fallen away, and Mr. Gellatly asked me if we could not do without him. I said, Yes. Since then it meant that I have had a lot to do, and could not get through it in the day, and have gone back at night-time.
- 156. You say you had too much work to perform the duties, and yet voluntarily renounced an efficient hand like Jenkins?—I had too much assistance at that time. I did a lot of town travelling, which, since Jenkins has gone, I have not been able to do.
- 157. Was the whole pricing done by you throughout the contract journal?—No. 158. Who was it done by?—A good deal was done by Jenkins. 159. Was not pricing done by anybody else?—I do not remember anybody else doing any. Mr. Gellatly was the only other person, and I do not think he did any. 160. You say the pricing was done by Jenkins?—Yes.
- 161. Did you reprove him for this presumption in doing it?—I believe I made a remark one day that he had better leave it for me.
 - 162. And yet you had not time to do it ?-- I would have made time.

 - 163. Jenkins was under your orders?—Yes. 164. You had the remedy to dismiss him at once?—I had that power.
- 165. And yet you allowed him to do a very large proportion of the pricing throughout the contract journal, although it was not his duty to do so?—Yes; I believe I did.