166. In Exhibit 79 are those figures prepared by you?—It is not my handwriting, but I have gone through them.

167. You can vouch for what is contained in your books?—Yes.

168. Do they relate solely to the Wellington trade, or are they the totals of Wellington and Dunedin?—Wellington alone.

169. How much of those goods were delivered to the Public Works Department and how much to outside departments?—It is impossible to say, unless I went through and made out a return.

170. The Railway Department, you say, have received £2,013 out of a total of £5,448?—Yes.

171. You cannot say how much of the balance of the £3,485 had been represented by vouchers

sent in to the Public Works Department in Wellington? - Not unless I make out a return.

172. Therefore, if Mr. Wilson, the Engineer in charge, swears that the proportion of goods sent out by you to the Public Works Department in Wellington is one-third of the total, you cannot say whether he is incorrect or not?-No.

173. Would you say that more than one-third of the goods which you show as having been sent to the Public Works Department were sent to that department in Wellington?—I cannot say.

174. You say you never saw the sample tent that was sent in on which the Government tender

was made?—No.

175. Is it the custom in your firm, when contracting, for an officer whose duty it is to see the contract carried out never to see samples?—No, it is not. I ought to have examined the tent before sent on the order, but there was pressing need for it to be sent away at once, and I went to Knight's and told him they were urgently required.

176. You heard Miss Knight say you asked for a second quality tent?—Yes.
177. And do you say that you asked for the tender quality of tent in this instance?—Yes; I think I went there and told her that I had an order for tents for the Survey Department. She quoted me a price which I said was too high, and that I could buy it at half the price in Dunedin. She then quoted another price, which was too low. I asked for a better quality, and she quoted the medium price, at which price I ordered.

178. What was the medium price that she quoted to you?—The price I bought at. 179. That is Knight's invoice?—Yes.

180. You have marked them with the tender-price opposite?—Yes.

- 181. Were you not shown at the end of that invoice that there must be some mistake?—No; considering that Christchurch, Invercargill, and Dunedin have got tents at lower prices than
- 182. Did you think that on each tent a profit of 7s. between the invoice price and the price charged by you was a fair profit?—Well, our tender was accepted. There was no need to put it in at a lower price. They had accepted our price. We could get tents in Dunedin at far lower prices than the prices charged in this case.

183. You knew that Knight was tendering against you?—I know now, but I was not aware at

184. There is an alteration, I believe, in the order-book in the weight of sash-cord?—I do not remember one.

Mr. Skerrett: There is one alteration.

185. Mr. Reid.] You tell us, Mr. Bridson, you were in charge of the journal for the Government contract?—It was under my supervision.

186. Did you start the journal with Jenkins?—No, I did not.

187. Who started it with him?—It was started before Jenkins came into our employ.

188. Who gave him instructions as to the entries?—I believe I would give him instructions. 189. Can you tell us from memory what the instructions were as to duties in this journal?do not remember the exact instructions, but the general thing was to enter up every day's work as we went along.

190. Did you tell him where to get the material from for the entries?—Yes, I showed him the

rough book, where the orders were entered when they came to us.

191. Who made the entries in the rough book?—Well, nobody in particular. Of a morning, when they came in, I would hand them to him and tell him to enter them, in some instances. other instances I would enter them myself.

192. Who usually received these orders from the Government?—Well, I am supposed to be

there to receive the orders.

193. Who does receive them ?—I do, in the majority of cases.

194. Are they delivered to you or posted?—The Public Works orders are generally delivered. 195. When you receive an order, who do you give it to, as a rule?—As a rule, I give it to my assistant, Coleman.

196. Where is it first entered?—In the rough book.

- 197. What is entered in the yard-book?—All heavy goods are entered there.
  198. How would they come to Jenkins's hands?—He would have to get the yard-book and copy the entries.
- 199. Would that be given to him?—It would be either given to him or he would find it on the desk, and make his entries from that.
- 200. Having made the entries, who makes up the accounts to be sent to the Government?—In some instances I have priced them; in other instances Jenkins has priced them.

201. But who makes up the accounts to extend them ?—A clerk extends them; Jenkins did it when in our employ.

202. Jenkins, then, would extend them, and make out the vouchers for them?—Yes.
203. Did you exercise any supervision over these vouchers at the time he was sending them out?—I did not have a very minute examination of them. I just glanced through them. I saw that he was pretty smart at figures, and that was about all I did.