

*Mr. Skerrett* : The point I desired to make was this : that although the sales to the department were proved to be £3,435, there have been only errors produced to the extent of £17, subject to further reduction by the deductions I have mentioned. Now, I say this shows that there was no wholesale system of overcharge ; that in the face of these figures it is impossible to say that there was. I now come to a matter of the gravest importance. I admit that there are entries where it would appear as if the weights had been deliberately increased ; but I say that was done by this man Jenkins for his own purposes. It is for you to consider whether Mr. Gellatly or Mr. Bridson was aware of the practice.

*The Chairman* : You maintain that this was done unknown to the principal ?

*Mr. Skerrett* : Yes ; for the purpose of acquiring a hold over the firm of Briscoe, MacNeil, and Co.

*Mr. Menteath* : There is no evidence of it.

*Mr. Skerrett* : My learned friend, in the evidence he adduced before the Committee, did impute to my clients the knowledge of what his evidence attempted to prove—viz., that there was a fraudulent increase of the weights, or alteration of the weights, to their knowledge. Firstly, he relies upon a conversation between Gellatly and Jenkins. There is no doubt there was a conversation, but it was not of the nature mentioned in page 5 of the cross-examination. [*Vide* notes of evidence, page 20, question 84, *et seq.*] This alleged conversation, if it ever took place, is utterly insufficient to prove any knowledge of these entries by Mr. Gellatly. It is impossible that he could have said what is there imputed to him ; it is impracticable ; it is absurd, and affords no ground for making such an imputation against Mr. Gellatly. If Gellatly said what is imputed to him he must have been talking nonsense—he must have been suggesting a course he knew to be absolutely impracticable. The next reason urged by Jenkins for imputing knowledge to Gellatly you will find in the evidence. [*Vide* page 6, notes of evidence, page 20, question 88, *et seq.*] Now, during the greatest part of this period Mr. Gellatly was away from Wellington—that is the first fact, and that fact Jenkins conceals from the Committee ; for six weeks or two months he was absent in Melbourne ; Jenkins endeavours to make out the knowledge of Mr. Gellatly over the whole of this period, but it is plain there could be none. He suggests that when Mr. Gellatly returned, because the contract journal was submitted to him, therefore he must have a knowledge of these proceedings. But Mr. Gellatly tells you that he only looked at the book cursorily, that he did not examine it or the entries in it. Yet it is seriously suggested that because there was this cursory examination he was bound to have discovered these discrepancies amounting to £17, upon sales amounting to £3,435. It is ludicrous to make such a statement with respect to a business-man. But it is said the vouchers had been returned. They were not returned—they were never returned before Jenkins's dismissal. The practice was for the cashier, when the voucher had been in some time, to go to the Government office to collect the amounts. He would then discover what alterations had been made by the officers of the Public Works Department. He went simply to get his cheque. That was the first time he knew of any alteration. He next took a note of the item, making a cross-entry in his book, and went away. So that the voucher was never returned ; he simply entered the amount deducted on the debit side of his book. Not a single instance of any deduction for or in respect of overcharge in weight, or any deduction likely to attract attention, was ever made before Jenkins's dismissal. There is not a tittle of evidence to connect Mr. Gellatly with the accusations made by Jenkins. One instance shows what a liar Jenkins is. He finds an alteration of lead pipe to sanitary pipe in his own handwriting, and he gives that as a reason why Mr. Gellatly must have known of the alteration.

*Mr. Menteath* : Alteration in his own handwriting—it is in blue pencil, in Gellatly's handwriting.

*Mr. Skerrett* : If you read the evidence, you will see that the statement made by Jenkins was that it was altered from lead pipe to sanitary pipe at the instance of Mr. Gellatly. At first Jenkins thought the entry was wrong, and so he seeks to attribute this as a false entry by Gellatly's direction, but it was afterwards proved to be a very proper entry ; for experts have been called and examined, and they say it was sanitary pipe. The point I wish to make is this : that this fellow has been fabricating his case all through ; he sees the alteration in the book ; he at once invents an account of names in which the alteration has been made to suit his purpose : this was a lie, and a useless lie. Next, with regard to Mr. Bridson : this inquiry is a matter of great importance to Bridson. He is a young man standing, as it were, on the threshold of life. I invite the Committee to consider whether there is any evidence upon which they could impute to Bridson any responsibility for these entries. In this connection I desire to show that the statement of Jenkins, to the effect that the entries were made in the manner he describes, is a lying statement, and that appears from his own evidence given before this Committee. You will remember that he described with some particularity the manner in which the entries were made. He (Jenkins) made the entries from the order-book into the contract journal ; the weights were left blank ; then he and Bridson compared the order-book with the contract journal—Jenkins taking the contract journal and Bridson the order-book ; when the items were read out from the order-book Bridson gave him the weight verbally, and then Jenkins filled the weight so given him into the contract journal. As this is a matter of great importance I want to make it clear that this gentleman said that in all cases the direction was given to him by Bridson verbally. In my cross-examination of him he is asked the question. [*Vide* first cross-examination by Mr. Skerrett, notes of evidence, page 12, question 61.] In my further cross-examination (page 22, question 168) that is repeated, so that it is quite clear that this man solemnly and deliberately says that Mr. Bridson gave him these directions verbally. Now, Jenkins had an interview with Mr. Blow. Mr. Blow's evidence has not been attacked, and no attempt has been made to explain or shake it. And what does he say to Mr. Blow ? He says, "I wrote the weight down on slips of paper ; I gave these slips of paper to Bridson ; Bridson altered the weights on the slips of paper, and returned the slips to me for the