

51. What reply did you make to that?—I asked him for forty-eight hours to think over it.

52. You subsequently sent Mr. Blow a letter, of which this is a copy?—Yes. [Letter produced and put in (press copy dated 13th July, 1895).]

53. That was after taking time for deliberation?—Quite so.

*Mr. Menteath* : Before going into the details of the charges, I would ask that the books which were specially used in making these entries be produced, and that the witness should be allowed to refer to them. I think we have established a *prima facie* case, that there had been a falsification of the books. It is only a rebutting case that Messrs. Briscoe and MacNeil can bring, that they were not fraudulently responsible, although a fraud had been committed.

*The Chairman* : I understood that Mr. Skerrett wanted to ask certain questions of the witness on his general statement, so as to test his credibility.

*Mr. Menteath* : The credibility cannot be disputed, for you have the evidence before you.

*Mr. G. Hutchison* : I asked the witness a question, without going into the books, what his recollection was.

54. *Mr. Tanner*.] Would the Committee allow me to ask one question, to which I would call the witness's careful attention. It is this : Is it not often the case that, when an entire system of books are kept in an establishment partly by one person and partly by others, that one party only can speak positively with regard to the books with which he is personally acquainted ; as, by negligence or laxity on the part of others, he may be mistaken in describing the entire system, which, without his knowledge, may not be carried out in its entirety?—The bookkeeper and head clerk would be responsible for the whole of the books under his charge ; the under clerk would be only responsible for the book in his charge.

55. Would it be possible for an under clerk to make a statement from the books of the firm?—The under clerk would be foolish to speak of the firm's books, when he had charge of one particular book or those of a particular class.

56. *Mr. Skerrett*.] You told me you left the weights in the public-works journal until you called it over with Mr. Bridson?—That is so.

57. The weights were entered in the public-works journal?—That is so.

58. When you and he compared the order-book with the public-works journal he gave you the weights to enter?—That is so.

59. Then, Mr. Bridson would misread it to you?—He did not read to me ; I read to him.

60. In comparing the public-works journal with the order-book?—Yes.

61. Then he told you the weights verbally?—In all cases verbally, as far as I recollect.

62. You would not have the order-book in your possession at the time you made the entry of the weight?—No.

63. You would not make any entry of weight in the order-book?—That would depend on whether I saw the weight vacant in the order-book. If I saw it lying about then I asked for the weight.

64. You might make an entry of weights in the order-book, but only after you made entry in the public-works journal?—Not necessarily. The yard-book was also to be marked off. In marking off, if I was close up to date, then I would submit the weight to Mr. Bridson, and be furnished with the weight by him, which would in all probability be in my writing in the order-book.

65. The weight would be correct which Mr. Bridson furnished you with to enter in the journal?—Yes.

66. So that the cases in which entry would be made in your writing in the yard-book or in the order-book these are correct weights given by you to Mr. Bridson to be entered in the journal?—Occasionally——

67. Answer my question : Was that the general practice?—The general practice : Yes ; that is, the weight in the order-book might be set down at 507 ; in calling back my instructions would be verbally " 607," although in my handwriting transcribed from the yard-book it would be 507. .

68. How comes that?—Ask your clients——

69. How did you get that?—From the yard-book.

70. In all cases in which your handwriting is in the order-book we should find it in the yard-book ; would that be the correct weight given to you by Mr. Bridson to be transcribed into the journal? Did you ever make any alterations of the weights in the order-book?—Speaking from memory I cannot say.

71. Can you understand, after your own explanation of the course of practice [Memo. : This explanation was given in the cancelled evidence the previous day], how the entries in the order-book would be altered by you?—If altered by me, it was done under direction.

72. Please be careful of your answer. You must regard this as a serious matter. You have told us that if we found the weight in the order-book it would be in the yard-book ; or that the weight would be given to you to be transcribed into the journal ; then I suppose there are alterations by you in the order-book. How do you account for it?—It would be done under direction.

73. That does not account for it.—Certainly it does.

74. How?—I was a servant under his control, and if he told me to put down 115lb. I would put it down.

75. You told us that when comparing the order-book——?—I do not know what you want me to answer.

76. You have told us the practice, that, when comparing the order-book with the journal, Mr. Bridson would give you the weights and you would enter them ; that some time after, when you found the order-book with a blank, you would enter from the yard-book the true weight. Can you find the alterations in your own handwriting, and, if so, explain it?—I can only explain that it was done under direction.

77. Is that your only explanation?—That is my explanation.