journal it is set down as 3cwt. and 16lb.; that is, totalling the jumpers of three sizes and eight

76. How does it appear in the order-book?—It appears as 352lb.; not in my handwriting. 77. What would that be?—3cwt. and 16lb.; it is not in my handwriting. 78. What should it be?—According to Robertson's invoice it would be 252lb. [Roberts [Robertson's invoice put in.]

79. Mr. Reid.] The date of that is the 30th of March ?—Otherwise 2cwt. 1qr. 80. Instead ?—3cwt. and 16lb.

81. Do you recognise the handwriting in the order-book?—I believe the handwriting to be Mr. Bridson's.

82. That is the handwriting filling in the weights?—Yes.

83. And the other is yours?—In the contract and sales journal the figures are mine. 84. What is the page?—Page 31 for the District Survey Department, Danevirke. 85. What is the price?—At 4d. per pound.

86. Then the overcharge would be the difference at 4d. per pound?—Yes.

87. Do you see an item in April: voucher 34, for sheet-lead; at what page of the contract journal is that?—Page 108. There appears there the following: "One piece of 5lb. sheet-lead weighing 7cwt. 8lb.

88. In whose handwriting?—In my handwriting.
89. Mr. Blow.] What work is that for?—It is on the requisition 326; in the workshops I take it to be; at 15s. the hundredweight it would come to £5 6s. 1d.

90. How does it appear in the order-book?—6cwt. 2qr. 8lb. 91. Whose handwriting is that?—That is in my handwriting.

92. How does it appear in the yard-book?—6cwt. 2qr. 8lb., page 466 in the yard-book.
93. Mr. T. Mackenzie.] In whose handwriting?—I believe that to be Hilton's handwriting.
94. Mr. Menteath.] What is the difference of price?—There is an overcharge of 7s. 6d. on that

item. 95. Now we come to voucher 27?—That is my writing in the contract journal; it is Hilton's writing in the yard-book : one bar of round steel; it is page 98 in the journal; one bar §in. round, milled steel, weight as in the journal, 27lb.

96. What was the price charged to the Government?—At 10s. 6d. per cwt. it would be 2s. 6d.

97. What is the weight in the order-book?—The weight in the order-book is blank.
98. What is the page in the order-book?—Page 46, the weight is blank; the weight in the yard-book (447) is 17lb., but I do not recognise the handwriting.

99. Mr. Montgomery.] Is the price extended when you make the entry, or later?—Later. 100. Have you any explanation how the figures came to be altered?—It has been altered on

page 98 of the journal from 17 to 27. 101. Mr. Tanner.] Do you remember the altering of that ?—I have a recollection of altering

it; it was altered during the calling back.

102. Mr. Skerrett.] The calling back with the order-book?—Yes.
103. Mr. Menteath.] Who was it you called back with?—With Mr. Bridson.
104. How did the alteration come to be made?—By direction of Mr. Bridson.

105. How did the correct figures come to be written in there?—They were taken direct from

the yard-book. 106. Was that a usual practice to take weights from the yard-book?—It was not so frequent as taking them from the order-book. If a blank was left in the order-book the general course was for Mr. Bridson to send me to ascertain the weight in the yard-book.

107. Was the yard-book always kept in the yard?—It was sometimes brought to Bridson's

It was sometimes brought into the shop—the office is upstairs.

108. Do you see an item there for a bar of cast-steel?--In the same page (98) one bar caststeel, ½in., charged as 17lb., 37s. 6d. per hundredweight., in my handwriting charged as 17lb.; in the order-book (page 46) that is blank.

109. In the yard-book?—7lb., page 447.
110. And the difference?—10lb., at 37s. 6d. per hundredweight.

111. Anything further to say about that item?—No.

112. The next item is as to the Silver sash line?—One hank, No. 7:  $7\frac{1}{2}$ lb., at 1s. 6d.

113. Mr. Blow.] The date?—About April the 10th.
114. To whom supplied?—To the Garrison Artillery. Page 97, contract journal: it is charged as  $7\frac{1}{2}$ lb. 115. The Chairman.] In whose handwriting?—In my handwriting: the weight on page 45

in the order-book is blank: the charge 7½lb. should be about 3½lb.

116. Then, there are the engineer's bolts; what page?—That was also supplied to the Garrison Artillery; page 98 of the contract journal; the weight given is 7lb., in Mr. Bridson's handwriting.

117. In the order-book?—In the contract journal.

118. The weight given is 7lb., and the size?—<sup>5</sup>/<sub>16</sub>ths by 1½in.
119. What should be the weight?—I say the weight should be not exceeding 2lb.: about that I will produce expert evidence.

120. Mr. Tanner.] How many engineers' bolts?—One dozen. 121. The Chairman. You had a note of this?—I had a note.

122. What became of it?—I could not tell you.

123. Mr. Menteath.] Now we come to 20th April, for the State farm at Levin?—On page 115 of the contract journal appears an item, 32 sheets of Pyramid galvanized corrugated-iron, 8ft long by 26 gauge, weighing, in the journal, 5cwt. 2qrs. 7lb., at 17s. a hundredweight.