225. Are there any instances in which you extended any item?—I have no recollection of anything of the kind.

225A. Could that happen?—It is possible to happen.

226. Do you remember any instances of any other alterations made?—I have no recollection.

227. If the original extension was calculated on the first weight it would be altered to make the second; how would you come to correct it from the yard-book?—I do not know of any reason for it: but a reason might be this; to put a supposititious case, that the yard-book was lying on the desk beside me, and it is likely I would make the entry direct to save the trouble of being sent out again.

228. The weights were entered when called over?—Generally.

228A. When else?—At other times. That is the nearest answer I can give you.

229. Before being called over, or afterwards?—Sometimes before; sometimes afterwards.

230. How did you come to make the entry; you have got the extension complete?—Extensions are not made until the whole thing is called.

231. Did you make alterations by Bridson's instructions if the extensions were complete?—I would if he told me to.

232. But you have no recollection?—This is an alteration, I think, in Mr. Gellatly's handwriting.

233. Had you an opportunity of knowing Mr. Gellatly's handwriting?—I saw it occasionally. I recognised it more particularly when we had this book yesterday. I believe it to be his.

234. Would you pledge yourself to the statement that that is as fairly accurate as the rest of your testimony?—What statement?

Mr. Skerrett: It happens not to be his writing.

235. Next, as to this composition pipe—I think the item is on page 29—how did you come to suspect that that was not the proper weight?—Speaking from memory, I saw the invoice.

236. From whom was the invoice obtained?—I forget for the moment.

237. Have you made any inquiry as to the price of composition pipe?—From plumbers?

238. It is kept by plumbers?—Yes.

239. Would you be surprised to hear that this is absolutely accurate?—I would not be surprised.

240. You did not think it your business to call any of your superiors' attention to clerical mistakes, or to mistakes of any kind?—It was their duty to check.

241. You would not call their attention to it?—They were my superiors.

242. Then, you would refrain from calling their attention to it, but you took a note of it?—I took a note of it.

243. *The Chairman.*] While you were in the employment of this firm, were any of the accounts rendered to the Government found to be incorrect?—By weights, or extension; they were returned frequently for alteration.

244. Was it brought under your notice that they were incorrect?—Yes.

245. Who by?—Through Mr. Bridson.

246. Was it discovered what employés had made mistakes which required correction?—It was never inquired into; it was there to be altered as directed; I suppose the voucher returned in the ordinary way through the post—in the ordinary course.

247. It would come to Mr. Bridson, and then he would instruct you what to do?—Yes; to correct it.

248. Was it found that any of these mistakes were attributable to you?—I have no recollection of anything being attributed to me.

249. Nobody complained that you were incorrectly entering weights or extensions?—I have no recollection.

250. You have said you had no recollection of Bridson having reproved you for making inaccurate entries?—I have no recollection of any such conversation.

251. If he says he did, are you prepared to say that he is making an incorrect statement?—I should most certainly say that he was.

252. *Mr. Montgomery.*] Are you aware of any weights being entered in the contract journal, and being inaccurate because too little?—In considering the weight-list, last night, I saw there was an entry, consisting of two items, undercharged possibly by 1cwt.

253. Any other?—That is the only instance I know of.

254. Was it your practice to enter all discrepancies between the weights of the yard-book and the weights of the contract journal, or would it be your practice to enter those weights which you considered to be an overcharge?—I took those which I considered to be an overcharge.

255. When Mr. Gellatly said you had better charge this over again, did he say so chaffingly, or was he serious?—I could not really tell you.

256. Was it an instruction?—As a matter of fact, I do not think it was an instruction. I do not know that I could take it as an instruction; my impression was that it would be better to ask Mr. Dawes. I believe he returned it; he came in the same day.

257. If it was not said as a joke, the natural thing would be to ask how it could be done?—I should think so.

258. Did you charge the same weight for this sash-cord to the Public Works Department as to the Railway Department?—I have no recollection of any instance where the Railway Department bought any.

259. Is it not the duty of a clerk to call attention to all errors and discrepancies in the books which he cannot account for?—I think it is not the duty of an under-clerk.

260. That he should not let these errors remain without calling attention to them?—That would be a matter to require the opinion of an expert accountant upon.