

77. *The Chairman.*] Yes?—During June.

78. *Mr. Skerrett.*] During that month you say he was employed there?—June or July—I could not say for certain as to July—this year and last year. Both times during our stock-taking.

79. I understood you to say that twenty sheets of No. 10 zinc would weigh 3cwt. and 7lb.—Approximately.

80. And twelve sheets of No. 11 would weigh a little over 2cwt., could you tell me what corrugated iron 6ft. by 7ft. would weigh?—I do not know such a size.

81. Twenty sheets of No. 10 at 2cwt. 3qr. 20lb.; is not that under the estimate?—Yes; it is under the estimate.

82. That is one of the items which Jenkins made a note of. You say it is rather under than over the estimate?—Yes.

83. I asked you at the beginning of the examination whether this particular class of goods had not been drawn to your attention, and you said that none, with the exception of the sash-cord, were given to you for your opinion?—The matter might have been discussed; I am not certain.

84. Has your attention been directed to these particular items for the purpose of giving evidence here in respect to the items mentioned by my friend—to the corrugated iron, the black-lead, the sheets of zinc, the engineers' bolts?—Does that involve the number of sheets and particulars of these various items?

85. I ask whether your attention has been called to these various items for the purpose of giving evidence here, including the weight, the 26 gauge, the 8ft. lengths, and so on?—Putting it in that way, I should say No. My attention has been called to sash-cord and to corrugated iron, but not to the various particulars and lengths.

86. Did you make your calculation mentally while you were here?—Yes, while I was here; all my evidence has been given mentally while sitting here; but I made it clear that my weights were only approximate, as I had to work them out.

87. Were they worked out here mentally, and not prepared previously?—Yes; that is so.

88. Had the engineers' bolts been mentioned?—Of 2in. by $\frac{5}{8}$ ths; No; I did not hear of them.

89. But you said you had heard discussions in regard to this inquiry?—Yes.

90. Have you heard Jenkins discussing the matter?—No; I could not say that I have.

91. You cannot say?—Nothing beyond the fact that he mentioned to me that I was to give evidence in respect to sash-cord and corrugated iron.

92. That was all?—Yes, to the best of my belief.

93. Did you hear him say anything about Bridson?—No.

94. *The Chairman.*] Is Jenkins in the employment of Duthie and Co. now?—He is not; he was only temporarily there during stock-taking.

95. He left some time before the end of June or the beginning of July?—Yes.

96. *Mr. Montgomery.*] What has a clerk in the position of Jenkins to do with the yard-book?—Well, all the heavy stuff sent from the yard is entered there, and he has to get all particulars from the yard-book.

97. I understand from you that when the order-book stated "so many sheets of iron" it would be his duty to enter from the yard-book into the journal the weights of the sheets?—Yes.

98. There might be a difference between the order-book and the yard-book?—Really, the stuff from the yard would not be entered in the order-book; that is the rule in our place.

99. *Mr. Mackenzie.*] Have ironmongers much to do with the books?—The man in charge of a department has to see, as far as he can, that everything is correct.

100. Does a subordinate ironmonger transcribe the entry from one book into another?—That is the duty of one of the clerks.

101. You were asked to describe the mode of book-keeping. Did you consider that you were giving evidence rather as an expert ironmonger than as a book-keeper?—The books in the department that I have charge of are under my control.

102. *Mr. Tanner.*] In case of an item entered in the yard-book, the yard-book being produced to make the correct entry in the journal, would you assume that the entry in the yard-book would be correct?—There is nothing to prevent it.

103. Assuming that you did not make the entry, and the yard-book was produced for you to make the entry from into the journal, would you consider the entry in the yard-book dependable?—In an ordinary way; but I might challenge the weight in the yard-book.

105. If you were directed to alter the weight to some other than that which was in the yard-book would you not think that a singular proceeding—would you not consider it a very unusual proceeding?—I would.

106. Suppose you were directed to do that repeatedly, would you feel uneasy?—Certainly.

107. Would you be likely, while this was being continually practised, to write a letter to one of the principals of the firm calling his attention to it?—That is coming to the question which I have been already asked, and gave an answer to that "until you are in such a peculiar position you could hardly say what you would do."

108. You consider that you would be very uneasy if you were ordered to enter any other weight than the correct weight?—Yes.

109. That being so, I asked you what would be your course of proceeding; would you silently, secretly, and surreptitiously insert these altered weights?—I cannot answer that.

110. *Mr. McGowan.*] Your evidence is presumably expert evidence upon what has been put before you here just now?—Yes.

111. You referred to Nixey's blacklead?—Yes.

112. You stated that it was usually made up in a size, twelve tablets of which would weigh $\frac{3}{4}$ lb.; is it not the fact that it is put up in 1oz. and 2oz. tablets?—I would not like to say for certain; that is nominally what they are.