believe. You, as Colonial Treasurer, were away, but there was a Minister here acting for the Colonial Treasurer.

100. Is there any Acting-Colonial Treasurer?—I do not know. Documents come up daily to the Audit Office signed by one Minister for another.

101. If the Colonial Treasurer was at Greymouth, and you wrote to him on the 26th August, and laid the papers on the table of the House on the 28th August, what chance was there for him to reply?—The papers were given to the Secretary to the Treasury.

102. That was at midday on the day on which you laid the papers on the table of the House?—Yes.

103. And the Colonial Treasurer could not have an opportunity of replying?—There is nothing in the Act which requires the Auditor-General to give notice to the Treasury of his laying papers before Parliament.

104. I merely mentioned it, seeing had you done so it would have only been a matter of courtesy. There is no absolute time fixed for the Auditor-General laying papers on the table of the House?—They are to be laid on the table forthwith, but if the Colonial Treasurer or another Minister, either direct or through the Secretary to the Treasury, expressed a wish for a delay, I do not think the Audit Office would object. A clerk took three copies of the papers, one of which he took to the Treasury, and he was instructed to inform the Treasury that the other two copies were about to be forwarded to Parliament in the usual course.

105. You gave notice to the Treasury at the time that the papers had been sent on?—Yes; that is the usual course.

106. Then, if the Treasury expressed a wish for delay, you would have had to recall the papers from the Speaker?—I think so. I have recalled papers before, from one House, at any rate.

107. *Mr. J. Allen.*] I would like to know what opportunity has the Auditor-General to put before the Crown Law Office his opinion about a case submitted for the Crown Law Officer's judgment, under section 9 of the Public Revenues Act of last year?—In the case in question the opinion of the Solicitor-General, in No. 8 of the papers before the Committee, was not communicated to the Audit Office until the 15th August, 1901.

108. That is not an answer to the question. The question is, has the Audit Office any opportunity of placing its case before the Crown Law Office when a case is being submitted, under section 9 of the Public Revenues Act of last year, for the opinion of the Crown Law Officer?—I do not recollect any statutory provision for it.

109. Have you on any occasion submitted your side of the case to the Crown Law Office?—I have on some occasions discussed a case with the Solicitor-General.

110. Before he has given his opinion?—Before he has given his opinion, I have discussed with him my view of the case.

111. Is there any statutory provision for submitting your case to the Crown Law Office?—No; I have only the authority of the Government to consult the Crown Law Office.

112. *Rt. Hon. R. J. Seddon.*] A constant authority?—Yes, a constant authority, I understand.

113. *Mr. J. Allen.*] Have you a constant authority to submit your side of a case to the Law Officers, or is there statutory authority?—I do not recollect any statutory authority.

114. Then, when a case similar to this is submitted to the Crown Law Office, how is it submitted?—In different ways. In one case I have just been speaking of the Solicitor-General consulted with me, and the matter was settled; and I reported to Parliament that the course taken was satisfactory to the Audit Office.

115. Did he come to you?—Yes, he came to me.

116. Did he come to you in this case?—No. I knew nothing of the opinion until it was sent to me with the order of the Governor.

117. Did you have an opportunity of putting your side of the case to the Crown Law Office before they gave an opinion?—I had an opportunity when I wrote No. 6. I might then have consulted him on the point I was raising.

118. Did you know when you wrote paper No. 6 that the matter was going to be submitted to the Crown Law Office?—No; I presumed the Crown Law Office had been consulted previously.

119. Then, is the case submitted to the Crown Law Office by the Treasury alone?—No. 7 shows that.

120. You did not submit any case?—I have not in this matter.

121. Is the opinion of the Solicitor-General founded on a case as submitted by the Colonial Treasurer alone in this instance?—Yes; except so far as my previous memoranda may have been before him—No. 6 and No. 2.

122. Have you any reason to know that these were before him?—No.

123. Do you communicate direct with him your side of the case?—When I think there is occasion for it I do. The Solicitor-General's opinion contained in No. 8 is given without any reference to me, and without hearing what objections I had to raise, or anything from me except what is contained in papers 2 and 6.

124. You stated to the Colonial Treasurer, before the shorthand-writer came in, that if the Auditor-General had had an opportunity of putting his opinion before the Solicitor-General the Solicitor-General would have given a different opinion?—That is my belief. I said that it was my belief he would have.

125. Look at page 3, No. 5, of these papers?—Yes.

126. Was this half-million loan raised locally?—Yes.

127. What is this No. 5—this "Narration of Debentures"?—It shows a large number of debentures which were issued with value,