came to you?—That memorandum of the 15th came on the 15th—that is to say, I saw it after I came back on the afternoon of that day. The postscript was not on then.

140. When was that put on?—I think it was written on the following morning, when I intended to sign the debentures, and before I discovered that they were not in textual accordance with the Act.

CHARLES MOUAT GEORGESON examined. (No. 6.)

141. Rt. Hon. R. J. Seddon.] What is your position?—I am a clerk in the Audit Office. 142. Have you any recollection of any debentures being brought to the Audit Office in the

month of August—a large packet?—I remember seeing a large packet of debentures.

143. Did Mr. Collins give them to you? Have you any recollection of receiving a packet of debentures from Mr. Collins about the 15th August?—No. I did not receive them personally.

144. In Mr. Warburton's absence who receives these debentures?—Well, I do not remember

a case where Mr. Warburton has been absent. He is very seldom absent from the office.

145. Have you ever received debentures in the absence of the Controller and Auditor-General?—I remember on one occasion Mr. Collins came with some debentures, and asked if Mr. Warburton was in. Mr. Warburton was not in, and I believe Mr. Collins took them away When he came back Mr. Warburton was there.

146. Then, you have no recollection of receiving any?—I do not remember.

147. Have you received them?—In an important matter like debentures, if they were brought to me I should simply say, if Mr. Warburton was not there, "You had better see the Chief Clerk."

A large packet of debentures is a matter of great importance.

148. Mr. Graham.] Do I understand you to say that in the absence of the Controller and Auditor-General you did not receive any debentures on the 15th August?—I do not receiving any on that date, and especially a large packet. I do not remember receiving any on that date.

149. Rt. Hon. R. J. Seddon.] Do you think that Mr. Collins would leave them on Mr. Warburton's table?—I am not constantly in the office, and there is such a rush at times it is very difficult to say what took place. Mr. Collins always asks for Mr. Warburton, and if Mr. Warburton is not there he takes them away again.

150. Is it possible that Mr. Collins would lay a parcel of debentures on Mr. Warburton's table in his absence?—I do not think so.

151. Mr. Graham.] Did you see a parcel of debentures on the table?—I do not remember having seen them on the table; but, of course, about that time there were debentures passing between the Audit Office and the Treasury

152. You did not receive them yourself, and did not see them on the table ?—I did not receive

153. And do not know how they got there, if they were there?—They must have been taken there by the Treasury.

154. Could they be put there without your knowing it?—Not unless they opened the door and

put them there.

155. Could they do that without the persons in charge of the office knowing?—I know of no case in which debentures were laid on the table in that way.

156. But could this be done?—We would not know unless we heard the door opening, and

then one of us would go in.

157. There is nothing to prevent a person leaving anything on the table without your knowledge if he opened the door quietly?—Of course he could, if he went in quietly.

158. Rt. Hon. R. J. Seddon. Is Mr. Warburton in the habit of leaving the door open?-The door is never keyed. It is generally open, and a person might go in without my knowing it.

Louis Roskruge examined. (No. 7.)

159. Rt. Hon. R. J. Seddon.] What are you, Mr. Roskruge?—Chief Clerk in the Audit Office

160. What is the practice in respect to debentures passing between the Treasury and the Controller and Auditor-General?—They are sent up from the Treasury for the Controller to sign.

161. Are they sent up by an officer of the Treasury?—Yes.

162. Who is the officer who generally brings them?—Sometimes Mr. Collins and sometimes Mr. Smith.

163. Did you receive any of these debentures from Mr. Collins or Mr. Smith in August last?

164. The debentures under the half-million local loan?—No. I do not remember any of them being brought into the office by anybody from the Treasury. I think they were taken straight to Mr. Warburton.

165. Is it usual for these debentures to be put on the table in Mr. Warburton's office without

your knowledge?-I think not.

166. You did not receive any?—I did not. I have had them in my hand, given to me by Mr. Warburton to put into the safe.

167. Mr. Guinness.] At what time in the day?—It might be in the afternoon or it might be in the morning, when Mr. Warburton could not deal with them.

168. We are speaking with regard to the half-million-loan debentures?—I think they were put into the safe in the afternoon, to be signed in the morning.

169. Did you see Mr. Smith, the Treasury officer, that afternoon?—No; I think not.

170. Rt. Hon. R. J. Seddon.] At all events, these debentures were not given to you by anybody?-No.

171. It is not likely they would be put on the table in Mr. Warburton's absence?—No; the

habit is to hand them to somebody to take charge of them.

172. Mr. J. Allen.] Was Mr. Warburton there on the 15th August at 1 o'clock?—I could not call to mind whether he was or not.

173. Was he attending a Committee on the 15th August?—I could not say.