- 105. The two subsequent ones?—I would not be certain about that without seeing them.
- 106. You told us yesterday that all these letters were in the B division?—They were B files. 107. But you had written the letters although they were on the B files?—I told you yester-
- day that I had drafted that letter for General Babington.
 - 108. Who drafted this one [Document handed to witness] ?—I should think I drafted that.
- 109. And who drafted this one [Document handed to witness] ?-I should think that very likely I did.
- 110. You told us the other day that, being marked "B," they belonged to the other division? —Yes, that is so.
- 111. You did not tell us that, although the papers were in the B division, you drafted the letters for the General?—I told you that I drafted one.
- 112. Is it either of those?—No; but this would come in marked "B," and would go to Colonel Chaytor for action.

113. At all events, the reference itself for the Commandant to sign would be written by you?

-Very likely, in those cases.

114. This paper that I have here is the one on which I minuted, "This claim is unreasonable. I cannot, therefore, admit same" [Paper handed to witness] ?—Yes; that is marked "B" in my handwriting. After it was marked "B" it would then go along to the officer who did "B" duties. I open all the letters as they come in.

115. Whose writing is this—the note on this document that "Clark was told by the Accountant to send in claim monthly"?—I do not know whose writing that is. It is not mine. It does not look like Colonel Chaytors's, but it might be.

116. Hon. Mr. Hall-Jones.] Who is the Accountant?—I suppose that will be Mr. Simpson,

but I do not know how the letter would have got to his office.

117. Rt. Hon. R. J. Seddon (to Colonel Chaytor).] Can you tell me whose writing that memorandum is [Document handed to Colonel Chaytor]?

Colonel Chaytor: I do not know.

118. Rt. Hon. R. J. Seddon (to Mr. Grey).] Do you know, Mr. Grey? [Paper handed to

Mr. Grey.]
Mr. Grey: No. That is not Mr. Simpson's handwriting. I never saw it before; the attached

memorandum covers it.

[At this stage Captain Clark's voucher for gratuity, £191 15s. 8d., was brought up from the Treasury, and showed that the total had been £191 10s. 5d., but had been altered to £191 15s. 8d.]

ALEXANDER SIMPSON further examined. (No. 18.)

119. Rt. Hon. R. J. Seddon.] Have you any recollection, Mr. Simpson, of telling Captain Clark at any time that he ought to send in his vouchers monthly?—No. His pay had nothing to do with my branch at all. He was not working under me.

120. Mr. Hardy.] Do you know the handwriting of this memorandum, "Clark was told by the Accountant to send in claim monthly," on this document [Document handed to witness]?—

- 121. Rt. Hon. R. J. Seddon.] Is it not Mr. Williams's handwriting?—No. I do not recognise it at all. It does not appear to be the writing of anybody in the Accountant's office.
 - 122. Mr. Hardy.] And the statement is incorrect?—So far as I know.
- 123. You do know, because you were the Accountant?—I was the Accountant.

 124. Rt. Hon. R. J. Seddon.] The only person who as Accountant would tell him would be yourself or else Mr. Williams?—That is so. Mr. Williams would act as Accountant if I were absent
- 125. The Chairman. Would it not then say "Assistant Accountant"?—No, it would not be necessary. But I do not think it at all probable that Mr. Williams would give such information.
- 126. Rt. Hon. R. J. Seddon. There is no Accountant in the military department of the Defence Office, is there?—No. The office which I had charge of was recognised as the Accountant's
- 127. Rt. Hon. R. J. Seddon (to Mr. Grey).] Whose writing is this on this document where it is indorsed "Attached," &c., in pencil? [Document handed to Mr. Grey.]

 Mr. Grey: That is Mr. McGoldrick's. He is our Record Clerk.

Mr. —. McGoldrick, examined. (No. 19.)

128. Rt. Hon. R. J. Seddon.] Is this your writing on this document where it is marked in pencil "Attached," "Detached," &c. [Document handed to witness]?—Yes.
129. Is this memorandum, "Clark was told by the Accountant to send in claim monthly," on this document [handed to witness] in your writing also?—No; that is Mr. Baker's writing on that document.

- 130. Hon. Mr. Hall-Jones.] Is he here?—No; he is on leave to-day.
- 131. Rt. Hon. R. J. Seddon.] You recognise the handwriting?—Yes. 132. What is Mr. Baker?—Assistant Record Clerk.

133. Mr. Barber.] You know his handwriting?—I can tell his handwriting, I see it so frequently. I may say that when this note (first one) came down from the Minister to have the vouchers attended to and prepared I put those pencilled words "Attached," "Detached," &c., on, showing that I had got the vouchers together. I then sent them over to the Accountant for him to complete what was required; for instance, a copy had to be obtained from the Treasury. It was for the purpose of expedition that I wrote the words "Attached," "Detached," and so on.

134. Captain Clark.] Do you know why Mr. Baker put that memorandum, "Clark was told by Accountant to send in claim monthly," on that document?—No; I have no idea. He must have

got his information from the Accountant.