In conclusion, the Court would like to specially mention and express its appreciation of the assistance given to it by the Commissioner (Mr. T. A. Coleman) in arriving at the adjustments proposed. The Commissioner is a chartered accountant. The special official accountant reported that the Board's and the Commissioner's accounts "have been well kept, on a system suited to the needs of the trust."

Dated at Gisborne, this 12th day of September, 1908.

By the Court.
R. N. JONES,
Judge.

The Validation Court of New Zealand.

APPENDIX A.

VALIDATION COURT, GISBORNE, THURSDAY, 10TH SEPTEMBER, 1908.

(Inquiry under Section 22, 1906.)

THE Court pronounced the following formal finding:—

Pursuant to the powers vested in it by section 22 of "The Maori Land Claims Adjustment Act, 1906," the Court, having made the inquiries directed by that section in open Court, heard all parties who claimed to be heard before it, and perused the accounts submitted by the East Coast Commissioner, and the report of the official accountant thereon, doth hereby determine as follows:—

A. The whole amount of the debt paid by the East Coast Native Trust Lands Board or the East Coast Commissioner to the Bank of New Zealand under its securities was the sum of £111,181 17s. 3d.

B. The amount of "other claims" against the Trustees paid or provided for by the Board or Commissioner was the sum of £21,087 5s. 5d.

C. The expenses of management, including all outgoings paid by the Board or Commissioner up to the 29th day of October, 1906, the date of the passing of the said Act, and not comprised under A or B, was the sum of £13,463 9s. 6d.

D. That the expenses of management as defined by C paid or proivded for by the Commissioner subsequent to the 29th October, 1906, and up to the 31st March, 1907, the nearest statutory balancing-day of the Commissioner, was the sum of £4,338 6s. 4d.

E. That the proportion of the whole debt to the bank, of the "other claims" paid, of the expenses of management up to the 29th October, 1906, and of the expenses of management up to the 31st March, 1907, which the respective blocks ought, in the opinion of the Court, to properly bear, are set out in the schedule hereunder.

THE SCHEDULE.

No.	Name of Block.	Bank Debt.	Other Claims.	Expenses of Management to 29th October, 1906.	Expenses of Management to 31st March, 1907.	Total.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1	Mangaokura No. 1	824 18 6	149 5 1	43 3 9	83 19 3	1,101 6 7
2	Mangatu Nos. 5 and 6 ..	12,373 17 6	2,238 17 0	647 15 4	1,259 8 4	16,519 18 2
3	Matawhero B, or 5	293 0 6	52 19 0	15 7 0	..	361 6 6
4	Matawhero No. 1	1,814 9 7	328 0 0	94 17 0	..	2,237 6 7
5	Motu No. 1	1,703 1 0	307 17 0	89 2 0	..	2,100 0 0
6	Okahuatui No. 2	21,287 15 0	3,848 5 0	1,114 0 0	..	26,250 0 0
7	Pakowhai	22,101 0 6	3,995 6 0	1,156 16 0	..	27,253 2 6
8	Whataupoko D, Section 67 ..	48 13 0	8 16 0	2 11 0	..	60 0 0
9	Whataupoko, part G.	405 10 0	73 6 0	21 4 0	..	500 0 0
10	Mangaheia No 2D	2,676 18 7	674 7 1	2,232 3 9	339 13 11	5,923 3 4
11	Maungawaru No. 2 ..	4,421 13 6	71 10 0	76 6 6	46 7 6	4,615 17 6
12	Maungawaru No. 3.. ..	736 18 11	87 9 0	96 5 0	59 12 6	980 5 5
13	Maraetaha No. 2, Section 4 ..	10,291 9 3	219 7 11	586 4 10	107 17 3	11,204 19 3
14	Maraetaha No. 2A, Sections 2, 3	..	166 17 4	170 1 4	17 2 4	354 1 0
15	Maraetaha No 2, Section 3 ..	..	164 19 11	89 17 5	52 4 0	307 1 4
16	Maraetaha No. 2, Section 6 ..	..	216 3 0	302 8 2	172 5 1	690 16 3
17	Moutere No. 2, Section 1 ..	297 2 7	24 10 0	12 9 3	5 17 8	339 19 6
18	Mangapoike No. 2	..	1,651 19 3	1,307 12 7	216 13 10	3,176 5 8
19	Nukutaurua and Moutere No. 1	..	195 4 2	..	2 17 0	198 1 2
20	Paremata	16,809 13 11	705 13 11	1,889 18 2	223 7 5	19,628 13 5
21	Tahora No. 2	2,210 16 9	4,805 10 6	2,426 19 5	1,420 13 9	10,864 0 5
22	Tawapata North No. 1A ..	2,511 10 8	155 6 7	73 17 11	23 12 5	2,764 7 7
23	Tawapata North No. 2, Subdivision 1	2,511 10 8	155 15 7	70 0 6	21 19 2	2,759 5 11
24	Tawapata South No. 1 ..	5,209 15 5	581 11 10	609 17 10	171 10 5	6,572 15 6
25	Whangawehi 1A	703 0 1	60 11 2	137 10 5	55 11 11	956 13 7
26	Whangawehi 1B, 1C ..	1,949 1 4	147 17 1	197 0 4	57 12 7	2,351 11 4
		111,181 17 3	21,087 5 5	13,463 9 6	4,338 6 4	150,070 18 6