

still standing on the block and the local body is still charging rates on it? Would not the Board be blamed for not providing for a contingency of the kind? The only way I can see to provide for it is by not paying any royalty at all to, at any rate, the owners of the back blocks.

Again, it is just as unfair if the purchaser has to pay rates on the standing timber. The price of timber is as high now as it ever will be, for if it goes much higher some cheaper substitute will be found: people will immediately turn to brick, stone, and concrete for building purposes. The royalties being paid by the millers are, I think, about as much as they can afford, for it is only by practising the strictest economy and managing to the very best advantage that they will be able to make anything out of it. In fact, as far as my inquiries into timber dealings have gone, what with the cost of labour, the heavy railway freight, and the royalties, I do not think that there is any company working in the Maniapoto district at the present time, with the exception, perhaps, of the Ellis and Burnand Company, that is doing more than paying its way. And if, in addition to their other expenses, they have to pay rates and taxes on the standing timber until it is cut off, it will simply mean that the majority of them will go to the wall.

If you desire to see Mr. McGowan with respect to the matter, he would be prepared to come to the office at any time you may appoint.

JAS. W. BROWNE,
President, Maniapoto-Tuwharetoa District Maori Land Board.

His Honour Sir Robert Stout, Native Land Commission, Auckland.

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