

The Enquiry Conducted By T. Hollis Walker, K.C.

(Continued from page 42)

Q.—What new on this? What does that mean?

A.—I don't know what it was, except that I got a similar message and I tried it on to Mr. McDougall. I told him just that I had received the message from Mr. Miller.

Q.—Now, Mr. Gillis, was anything done or did you ever hear of any approach being made to the Nova Scotia Company to take over any of the assets?

A.—No.

Q.—You know nothing of that?

A.—No.

Q.—With regard to this message—the code message—you say that "Wolvin Clause 20" means \$20,000.00?

A.—Yes. That is the way I interpreted the message.

Q.—Why was Mr. Wolvin's name mentioned?

A.—I don't know. "Wolvin Clause 20" figured out was the \$20,000.00 amount which Mr. Wolvin knew about the first. The \$46 meant the \$46,000 cheque.

Q.—But there is no \$46 here.

A.—No but the original document is mentioned there.

Q.—That is not "46"?

A.—No but I thought it referred to the Daily Star cheque I had.

Q.—The word "forty six" is not mentioned in the telegram.

A.—That is the original document.

Q.—The Daily Star cheque for \$46,000?

A.—Yes.

Q.—Was the "party" who had "appreciate it"?

A.—I don't know. In practically all telegrams, I took the party being Sir Richard Squires.

Q.—That would mean that Sir Richard would appreciate your elimination of "Wolvin Twenty." How would you eliminate \$20,000.00?

A.—I would like to see the wording of the telegram, please.

Q.—Document passed to the witness.

Q.—Gillis re-examined by Mr. Walker.

Q.—The only meaning I can get from that is that they wanted the twenty thousand disregarded and to the original document now in possession of Gillis go through without change. It would look as if they wanted the retirement of the forty six and an additional new twenty.

Q.—COMMISSIONER—I got the passage in which it was dealt with the examination in chief of Mr. Gillis. Do you want it?

Q.—MR. WINTER—Not unless the word elimination is mentioned.

Q.—Mr. Gillis, you were just explaining that the party in Newfoundland had the forty six thousand to go, right?

A.—Yes, and wanted an additional twenty thousand. That is what it was like to me.

Q.—Who did the word "party" come to your mind?

A.—The same party all through—Sir Richard Squires.

Q.—Tasman Examined by Mr. Jenks, K.C.

Q.—Mr. Tasman, you are an Accountant?

A.—Yes.

Q.—And employed in the Comptrol office of the Dominion Iron and Steel Company at Sydney?

A.—Yes.

Q.—How long have you been so employed?

A.—For practically twenty four years.

Q.—And you were so employed during the years 1920 and 1921 and are still employed there?

A.—Yes.

Q.—Who is the Comptroller?

A.—Mr. M. A. Deak is the present Comptroller.

Q.—COMMISSIONER—What does Comptroller mean?

A.—MR. JENKS—I understand it is Chief Auditor.

Q.—WITNESS—He has charge of all accounts and he has the duty of Resident Auditor. The Treasurer of our Company is a separate official.

Q.—What were your functions as an accountant?

A.—I have had charge of the clerical work of the Steel Company and the preparation of balance sheets and other statements.

Q.—Did you have to get certain returns from Wabana in that office?

A.—Yes.

Q.—And are you familiar with those returns?

A.—Yes.

Q.—I want to ask you when you first had knowledge of any shortage at Wabana?

A.—The first actual knowledge I had of any shortage was at the time of this twenty thousand dollar transfer.

Q.—COMMISSIONER—That was in April 1921.

Q.—WITNESS—Previously I had heard indirectly that there had been a shortage there.

Q.—MR. JENKS—Whom did you hear that from?

A.—From Mr. Gillis; but I heard nothing of a definite or official character.

Q.—Do you remember having a conversation with Mr. Gillis?

A.—Yes; but not particularly. Of course I frequently had to consult with Mr. Gillis in regard to mining matters.

Q.—So that the first knowledge of the shortage that impressed itself on your mind was when the twenty thousand dollar transfer was made?

A.—Yes.

Q.—MR. JENKS—Well, what did you do in consequence of that knowledge?

A.—There was no particulars on the transfer; the voucher just stated that it was a special expenditure at Wabana; but as the amount was very large I was to enquire as to the disposition of it, as to whether it was to be charged at once or what was to be done with it in short.

Q.—And finally who was it charged to?

A.—It was finally together with other returns that came later charged in an account in the name of J. J. Miller.

Q.—COMMISSIONER—When you made an enquiry did you find out that the twenty thousand dollars was representing an amount paid out of the funds of the Company?

A.—The voucher of course covered the funds of the Company.

Q.—But did you find out that this amount was paid out of the funds of the Company to Sir Richard Squires when you made the enquiry?

A.—No, not at that time.

Q.—You found out that the money had been paid out; but did you find out to whom it was paid?

A.—No, the information merely stated that it was for a special expenditure at Wabana.

Q.—I understood that you had enquired as to the disposition of the twenty thousand dollars. You found out that the money had been paid out; how what I want to know is, did you find out that the money had been paid out of the Dominion Iron and Steel Company's Banking account to Sir Richard Squires?

A.—No, not at that time.

Q.—MR. JENKS—Did you find out from anyone at that time?

A.—No.

Q.—No, I could get no authority to dispose of the matter. It was on our books as a suspense item for some time.

Q.—Tell us about the balance?

COMMISSIONER—I do not want to leave the twenty thousand. Let us clear this up first. Did you look into the bank accounts and see if there were any record there?

A.—There was no record other than the voucher.

Q.—Did you have the bank statement and the bank pass books before you?

A.—I had the Bank of Montreal one.

Q.—What about the Bank of Nova Scotia?

A.—These accounts were always kept at Wabana and they were not checked in our office regularly.

Q.—I fail to see what enquiry was made by you. You have ascertained no more than what the voucher told you?

A.—My enquiry was merely what I was to do with this money; but there was no enquiry as to the expenditure of it.

Q.—Whom did you ask about it?

A.—I am not sure whether I reported to the Treasurer at Montreal or to Mr. Merrill, General Manager of the Company.

Q.—Are you sure you made any enquiry about it?

A.—Yes, at that time as far as my recollection goes I wrote to Mr. Merrill stating that I had received this voucher for the twenty thousand dollars and asking him to advise me as to the disposition to be made of the money. I received no definite reply for some time after; and whilst I am not positive, I think I wrote the Treasurer about it.

COMMISSIONER—And you got no information from them?

A.—No, not at that time.

Q.—Did you ask Mr. Gillis?

A.—I think so.

Q.—What did he tell you?

A.—It would be about that time that I heard about Miller's note.

Q.—That is what I was wishing you would come to. So that your enquiries did tell you that there was a note?

A.—Yes.

MR. JENKS—Four enquiries were directed to find someone who had authorized this expenditure?

A.—The payment had been authorized by Mr. Gillis; but my enquiries were made mainly as to the disposition of the money, as the amount was unusually large and could not be charged there and go through in the regular routine.

Q.—And you got no instructions about it?

A.—No.

COMMISSIONER—Gillis said he told you about this being a note of Miller's?

A.—I do not remember that.

Q.—Can you recall what Gillis did tell you? Or is he wrong what he said?

A.—I could not say. I have no definite recollection; but I do not think that any amount of any specific document was mentioned at the time Gillis spoke of it.

Q.—Here is one thing I see in Gillis's evidence when he produced the note dated April 27th. "I told Tasman that Miller had incurred some expenditure, hinting that he had some authority from superior officers in doing this and I said we had better investigate the matter."

COMMISSIONER—Did Gillis tell you that do you remember?

A.—I cannot remember exactly whether it was at this time or at some other time that he told me. It would be very difficult to say now what time he told me, but I think it was about April, 1921, or later.

Q.—I can appreciate how difficult it is to remember exactly the time Gillis told you this, as it is three years ago and you may have forgotten it.

MR. JENKS—You told us about the twenty thousand dollar voucher. When did you ascertain you could not find any authority for it; and when did you ascertain any facts in respect to any further amount?

A.—In August or September of 1923 from Mr. H. B. Gillis and I was sent by Mr. Deak and Mr. Wolvin to look over the books there; and he reported the balance of the apparent further shortage in the cash account.

COMMISSIONER—In all there was \$46,000?

A.—Yes.

MR. JENKS—To whom or to what was that \$46,000 charged?

A.—It was charged in the same way as the \$20,000 was charged.

Q.—Charged to Miller?

A.—Yes.

Q.—Subsequently, I believe, you had a conversation with Miller in St. John's?

A.—Yes.

Q.—When was that?

A.—In March, 1921, I saw Miller in St. John's.

Q.—What brought you here then?

A.—I was instructed to go to St. John's and see Miller and endeavour to obtain all the particulars possible in regard to these transactions.

MR. JENKS—From whom did you get instructions?

A.—From Mr. Deak; but I understand that Mr. Wolvin was in Sydney at that time and I presume instructions were given from him.

Q.—And in consequence of these instructions you came to St. John's and saw Miller?

A.—Yes.

Q.—What did you ascertain?

COMMISSIONER—Was it Miller or Meadey you met? I thought Miller was ill at the time?

A.—Miller had been ill, but he was well enough then to see me.

MR. JENKS—What took place?

A.—I had several interviews with Miller in regard to that matter. I intended to him that I was instructed to find out on whose authority did he make these advances. I was unable to get that. But I was successful in obtaining the greater part of the vouchers covering the \$46,000.

Q.—These are the drafts and notes?

A.—Yes.

COMMISSIONER—You procured them at that time?

A.—Yes.

MR. JENKS—Did you report on that?

A.—Yes.

COMMISSIONER—In writing?

A.—Yes.

Q.—Have you got it with you?

A.—No, I did not bring it with me.

MR. JENKS—I might say that I did not know that the report was in writing until he said so, otherwise I would have had it here.

Q.—If you did nothing or if matters remained in that condition or did anything else happen concerning the shortage?

A.—So far as I was personally concerned I reported the matter as far as I knew.

Q.—And you satisfied yourself that the money had not gone to Miller personally?

A.—Yes.

COMMISSIONER—Did you satisfy yourself where the money had gone?

A.—As far as possible, yes.

Q.—Where?

A.—In the Bank of Nova Scotia, I also had a verbal statement from the Manager of the Bank to the effect that the money was put to a certain account.

Q.—Did you satisfy yourself that the money had gone to Sir Richard Squires?

A.—Yes, gone to his account and put there by his Attorney.

Q.—Whether it was put there by his attorney or not you would not be able to judge. But by some means the money had gone out of the Dominion Iron and Steel Company's funds and gone to his account?

A.—Yes.

MR. JENKS—And in consequence of the information you got from the Bank, you came to the conclusion that Miller had not profited personally by any shortage?

A.—Yes, that was the conclusion I came to.

Q.—And that he had paid this money to Sir Richard Squires, claiming that he had some authority?

A.—Yes.

MR. JENKS—You told us you could get no definite information on the matter as to where Miller got the authority?

A.—No, I spent a great deal of time on that point, but I was not successful.

Q.—Did you give Miller this certificate marked J.J.M. 12 (Produce certificate and is identified by witness.)

COMMISSIONER reads certificate.

MR. JENKS—Why did you give him that certificate?

A.—It was very largely in consideration of the vouchers I received from him. Miller has stated to me that there were rumours around that he had embezzled money from the Company and that his business and other standing in the community was endangered and that he did not want to give up those vouchers without some such certificate from me.

Q.—And you were satisfied that whatever Miller had done satisfactory or not, he had not embezzled money himself?

A.—That was the conclusion I came to.

Q.—And you wanted to clear his character as far as you could?

A.—Yes.

Q.—Did you have instructions to give a certificate in this form?

A.—No, I had no particular instructions.

COMMISSIONER—Was the wording of the certificate yours or Miller's?

A.—My own wording.

MR. JENKS—Did you make any audit of the accounts at that time?

A.—I did not, my certificate was based very largely on Green's previous audit which disclosed the shortage of \$26,000 and as I had then received the voucher covering the \$16,000, I thought I was then justified in giving him the certificate asked for.

MR. JENKS—Well, that certificate was given then on the basis of the vouchers obtained from him?

A.—Yes.

Q.—But you did not go beyond the character as far as you could?

A.—Yes.

Q.—Did you have instructions to give a certificate in this form?

A.—No, I had no particular instructions.

COMMISSIONER—Was the wording of the certificate yours or Miller's?

A.—My own wording.

MR. JENKS—Did you make any audit of the accounts at that time?

A.—I did not, my certificate was based very largely on Green's previous audit which disclosed the shortage of \$26,000 and as I had then received the voucher covering the \$16,000, I thought I was then justified in giving him the certificate asked for.

MR. JENKS—Well, that certificate was given then on the basis of the vouchers obtained from him?

A.—Yes.

Q.—But you did not go beyond the character as far as you could?

A.—Yes.

Q.—Did you have instructions to give a certificate in this form?

A.—No, I had no particular instructions.

COMMISSIONER—Was the wording of the certificate yours or Miller's?

A.—My own wording.

MR. JENKS—Did you make any audit of the accounts at that time?

A.—I did not, my certificate was based very largely on Green's previous audit which disclosed the shortage of \$26,000 and as I had then received the voucher covering the \$16,000, I thought I was then justified in giving him the certificate asked for.

MR. JENKS—Well, that certificate was given then on the basis of the vouchers obtained from him?

A.—Yes.

Q.—But you did not go beyond the character as far as you could?

A.—Yes.

Q.—Did you have instructions to give a certificate in this form?

A.—No, I had no particular instructions.

COMMISSIONER—Was the wording of the certificate yours or Miller's?

A.—My own wording.

MR. JENKS—Did you make any audit of the accounts at that time?

A.—I did not, my certificate was based very largely on Green's previous audit which disclosed the shortage of \$26,000 and as I had then received the voucher covering the \$16,000, I thought I was then justified in giving him the certificate asked for.

MR. JENKS—Well, that certificate was given then on the basis of the vouchers obtained from him?

A.—Yes.

Q.—But you did not go beyond the character as far as you could?

A.—Yes.

Q.—Did you have instructions to give a certificate in this form?

A.—No, I had no particular instructions.

COMMISSIONER—Was the wording of the certificate yours or Miller's?

A.—My own wording.

MR. JENKS—Did you make any audit of the accounts at that time?

A.—I did not, my certificate was based very largely on Green's previous audit which disclosed the shortage of \$26,000 and as I had then received the voucher covering the \$16,000, I thought I was then justified in giving him the certificate asked for.

MR. JENKS—Well, that certificate was given then on the basis of the vouchers obtained from him?

A.—Yes.

Q.—But you did not go beyond the character as far as you could?

A.—Yes.

Q.—Did you have instructions to give a certificate in this form?

A.—No, I had no particular instructions.

COMMISSIONER—Was the wording of the certificate yours or Miller's?

A.—My own wording.

MR. JENKS—Did you make any audit of the accounts at that time?

A.—I did not, my certificate was based very largely on Green's previous audit which disclosed the shortage of \$26,000 and as I had then received the voucher covering the \$16,000, I thought I was then justified in giving him the certificate asked for.

MR. JENKS—Well, that certificate was given then on the basis of the vouchers obtained from him?

A.—Yes.

Q.—But you did not go beyond the character as far as you could?

A.—Yes.

Q.—Did you have instructions to give a certificate in this form?

A.—No, I had no particular instructions.

COMMISSIONER—Was the wording of the certificate yours or Miller's?

A.—My own wording.

MR. JENKS—Did you make any audit of the accounts at that time?

A.—I did not, my certificate was based very largely on Green's previous audit which disclosed the shortage of \$26,000 and as I had then received the voucher covering the \$16,000, I thought I was then justified in giving him the certificate asked for.

MR. JENKS—Well, that certificate was given then on the basis of the vouchers obtained from him?

A.—Yes.

Q.—But you did not go beyond the character as far as you could?

A.—Yes.

Q.—Did you have instructions to give a certificate in this form?

A.—No, I had no particular instructions.

COMMISSIONER—Was the wording of the certificate yours or Miller's?

A.—My own wording.

MR. JENKS—Did you make any audit of the accounts at that time?

A.—I did not, my certificate was based very largely on Green's previous audit which disclosed the shortage of \$26,000 and as I had then received the voucher covering the \$16,000, I thought I was then justified in giving him the certificate asked for.

MR. JENKS—Well, that certificate was given then on the basis of the vouchers obtained from him?

A.—Yes.

Q.—But you did not go beyond the character as far as you could?

A.—Yes.

Q.—Did you have instructions to give a certificate in this form?

A.—No, I had no particular instructions.

COMMISSIONER—Was the wording of the certificate yours or Miller's?

A.—My own wording.

MR. JENKS—Did you make any audit of the accounts at that time?

A.—I did not, my certificate was based very largely on Green's previous audit which disclosed the shortage of \$26,000 and as I had then received the voucher covering the \$16,000, I thought I was then justified in giving him the certificate asked for.

MR. JENKS—Well, that certificate was given then on the basis of the vouchers obtained from him?

A.—Yes.

Q.—But you did not go beyond the character as far as you could?

A.—Yes.

Q.—Did you have instructions to give a certificate in this form?

A.—No, I had no particular instructions.

COMMISSIONER—Was the wording of the certificate yours or Miller's?

A.—My own wording.

MR. JENKS—Did you make any audit of the accounts at that time?

A.—I did not, my certificate was based very largely on Green's previous audit which disclosed the shortage of \$26,000 and as I had then received the voucher covering the \$16,000, I thought I was then justified in giving him the certificate asked for.

MR. JENKS—Well, that certificate was given then on the basis of the vouchers obtained from him?

A.—Yes.

Q.—But you did not go beyond the character as far as you could?

A.—Yes.

Q.—Did you have instructions to give a certificate in this form?

A.—No, I had no particular instructions.

COMMISSIONER—Was the wording of the certificate yours or Miller's?

A.—My own wording.

MR. JENKS—Did you make any audit of the accounts at that time?

A.—I did not, my certificate was based very largely on Green's previous audit which disclosed the shortage of \$26,000 and as I had then received the voucher covering the \$16,000, I thought I was then justified in giving him the certificate asked for.

MR. JENKS—Well, that certificate was given then on the basis of the vouchers obtained from him?

A.—Yes.

Q.—But you did not go beyond the character as far as you could?

A.—Yes.

Q.—Did you have instructions to give a certificate in this form?

A.—No, I had no particular instructions.

COMMISSIONER—Was the wording of the certificate yours or Miller's?

A.—My own wording.

MR. JENKS—Did you make any audit of the accounts at that time?

A.—I did not, my certificate was based very largely on Green's previous audit which disclosed the shortage of \$26,000 and as I had then received the voucher covering the \$16,000, I thought I was then justified in giving him the certificate asked for.

MR. JENKS—Well, that certificate was given then on the basis of the vouchers obtained from him?

A.—Yes.

Q.—But you did not go beyond the character as far as you could?

A.—Yes.

Q.—Did you have instructions to give a certificate in this form?

A.—No, I had no particular instructions.

COMMISSIONER—Was the wording of the certificate yours or Miller's?

A.—My own wording.

MR. JENKS—Did you make any audit of the accounts at that time?

A.—I did not, my certificate was based very largely on Green's previous audit which disclosed the shortage of \$26,000 and as I had then received the voucher covering the \$16,000, I thought I was then justified in giving him the certificate asked for.

MR. JENKS—Well, that certificate was given then on the basis of the vouchers obtained from him?

A.—Yes.

Q.—But you did not go beyond the character as far as you could?

A.—Yes.

Q.—Did you have instructions to give a certificate in this form?

A.—No, I had no particular instructions.

COMMISSIONER—Was the wording of the certificate yours or Miller's?

A.—My own wording.

MR. JENKS—Did you make any audit of the accounts at that time?

A.—I did not, my certificate was based very largely on Green's previous audit which disclosed the shortage of \$26,000 and as I had then received the voucher covering the \$16,000, I thought I was then justified in giving him the certificate asked for.

MR. JENKS—Well, that certificate was given then on the basis of the vouchers obtained from him?

A.—Yes.

Q.—But you did not go beyond the character as far as you could?

A.—Yes.

Q.—Did you have instructions to give a certificate in this form?

A.—No, I had no particular instructions.

COMMISSIONER—Was the wording of the certificate yours or Miller's?

A.—My own wording.

MR. JENKS—Did you make any audit of the accounts at that time?

A.—I did not, my certificate was based very largely on Green's previous audit which disclosed the shortage of \$26,000 and as I had then received the voucher covering the \$16,000, I thought I was then justified in giving him the certificate asked for.

MR. JENKS—Well, that certificate was given then on the basis of the vouchers obtained from him?

A.—Yes.

Q.—But you did not go beyond the character as far as you could?

A.—Yes.

Q.—Did you have instructions to give a certificate in this form?

A.—No, I had no particular instructions.

COMMISSIONER—Was the wording of the certificate yours or Miller's?

A.—My own wording.

MR. JENKS—Did you make any audit of the accounts at that time?

A.—I did not, my certificate was based very largely on Green's previous audit which disclosed the shortage of \$26,000 and as I had then received the voucher covering the \$16,000, I thought I was then justified in giving him the certificate asked for.

MR. JENKS—Well, that certificate was given then on the basis of the vouchers obtained from him?

A.—Yes.

Q.—But you did not go beyond the character as far as you could?

A.—Yes.

Q.—Did you have instructions to give a certificate in this form?

A.—No, I had no particular instructions.

COMMISSIONER—Was the wording of the certificate yours or Miller's?

A.—My own wording.

MR. JENKS—Did you make any audit of the accounts at that time?

A.—I did not, my certificate was based very largely on Green's previous audit which disclosed the shortage of \$26,000 and as I had then received the voucher covering the \$16,000, I thought I was then justified in giving him the certificate asked for.

MR. JENKS—Well, that certificate was given then on the basis of the vouchers obtained from him?

A.—Yes.

Q.—But you did not go beyond the character as far as you could?

A.—Yes.

Q.—Did you have instructions to give a certificate in this form?

A.—No, I had no particular instructions.

COMMISSIONER—Was the wording of the certificate yours or Miller's?

A.—My own wording.

MR. JENKS—Did you make any audit of the accounts at that time?

A.—I did not, my certificate was based very largely on Green's previous audit which disclosed the shortage of \$26,000 and as I had then received the voucher covering the \$16,000, I thought I was then justified in giving him the certificate asked for.

MR. JENKS—Well, that certificate was given then on the basis of the vouchers obtained from him?

A.—Yes.

Q.—But you did not go beyond the character as far as you could?

A.—Yes.

Q.—Did you have instructions to give a certificate in this form?

A.—No, I had no particular instructions.

COMMISSIONER—Was the wording of the certificate yours or Miller's?

A.—My own wording.

MR. JENKS—Did you make any audit of the accounts at that time?

A.—I did not, my certificate was based very largely on Green's previous audit which disclosed the shortage of \$26,000 and as I had then received the voucher covering the \$16,000, I thought I was then justified in giving him the certificate asked for.

MR. JENKS—Well, that certificate was given then on the basis of the vouchers obtained from him?

A.—Yes.

Q.—But you did not go beyond the character as far as you could?

A.—Yes.

Q.—Did you have instructions to give a certificate in this form?

A.—No, I had no particular instructions.

COMMISSIONER—Was the wording of the certificate yours or Miller's?

A.—My own wording.

MR. JENKS—Did you make any audit of the accounts at that time?

A.—I did not, my certificate was based very largely on Green's previous audit which disclosed the shortage of \$26,000 and as I had then received the voucher covering the \$16,000, I thought I was then justified in giving him the certificate asked for.

MR. JENKS—Well, that certificate was given then on the basis of the vouchers obtained from him?

A.—Yes.

Q.—But you did not go beyond the character as far as you could?

A.—Yes.

Q.—Did you have instructions to give a certificate in this form?

A.—No, I had no particular instructions.

COMMISSIONER—Was the wording of the certificate yours or Miller's?

A.—My own wording.

MR. JENKS—Did you make any audit of the accounts at that time?

A.—I did not, my certificate was based very largely on Green's previous audit which disclosed the shortage of \$26,000 and as I had then received the voucher covering the \$16,000, I thought I was then justified in giving him the certificate asked for.

MR. JENKS—Well, that certificate was given then on the basis of the vouchers obtained from him?

A.—Yes.

Q.—But you did not go beyond the character as far as you could?

A.—Yes.

Q.—Did you have instructions to give a certificate in this form?

A.—No, I had no particular instructions.

COMMISSIONER—Was the wording of the certificate yours or Miller's?

A.—My own wording.

MR. JENKS—Did you make any audit of the accounts at that time?

A.—I did not, my certificate was based very largely on Green's previous audit which disclosed the shortage of \$26,000 and as I had then received the voucher covering the \$16,000, I thought I was then justified in giving him the certificate asked for.

MR. JENKS—Well, that certificate was given then on the basis of the vouchers obtained from him?

A.—Yes.

Q.—But you did not go beyond the character as far as you could?

A.—Yes.

Q.—Did you have instructions to give a certificate in this form?

A.—No, I had no particular instructions.

COMMISSIONER—Was the wording of the certificate yours or Miller's?

A.—My own wording.

MR. JENKS—Did you make any audit of the accounts at that time?

A.—I did not, my certificate was based very largely on Green's previous audit which disclosed the shortage of \$26,000 and as I had then received the voucher covering the \$16,000, I thought I was then justified in giving him the certificate asked for.

MR. JENKS—Well, that certificate was given then on the basis of the vouchers obtained from him?

A.—Yes.

Q.—But you did not go beyond the character as far as you could?

A.—Yes.

Q.—Did you have instructions to give a certificate in this form?

A.—No, I had no particular instructions.

COMMISSIONER—Was the wording of the certificate yours or Miller's?

A.—My own wording.

MR. JENKS—Did you make any audit of the accounts at that time?

A.—I did not, my certificate was based very largely on Green's previous audit which disclosed the shortage of \$26,000 and as I had then received the voucher covering the \$16,000, I thought I was then justified in giving him the certificate asked for.

MR. JENKS—Well, that certificate was given then on the basis of the vouchers obtained from him?

A.—Yes.

Q.—But you did not go beyond the character as far as you could?

A.—Yes.

Q.—Did you have instructions to give a certificate in this form?

A.—No, I had no particular instructions.

COMMISSIONER—Was the wording of the certificate yours or Miller's?

A.—My own wording.

MR. JENKS—Did you make any audit of the accounts at that time?

A.—I did not, my certificate was based very largely on Green's previous audit which disclosed the shortage of \$26,000 and as I had then received the voucher covering the \$16,000, I thought I was then justified in giving him the certificate asked for.

MR. JENKS—Well, that certificate was given then on the basis of the vouchers obtained from him?

A.—Yes.

Q.—But you did not go beyond the character as far as you could?

A.—Yes.

Q.—Did you have instructions to give a certificate in this form?

A.—No, I had no particular instructions.

COMMISSIONER—Was the wording of the certificate yours or Miller's?

A.—My own wording.

MR. JENKS—Did you make any audit of the accounts at that time?

A.—I did not, my certificate was based very largely on Green's previous audit which disclosed the shortage of \$26,000 and as I had then received the voucher covering the \$16,000, I thought I was then justified in giving him the certificate asked for.

MR. JENKS—Well, that certificate was given then on the basis of the vouchers obtained from him?

A.—Yes.

Q.—But you did not go beyond the character as far as you could?

A.—Yes.

Q.—Did you have instructions to give a certificate in this form?

A.—No, I had no particular instructions.

COMMISSIONER—Was the wording of the certificate yours or Miller's?

A.—My own wording.

MR. JENKS—Did you make any audit of the accounts at that time?

A.—I did not, my certificate was based very largely on Green's previous audit which disclosed the shortage of \$26,000 and as I had then received the voucher covering the \$16,000, I thought I was then justified in giving him the certificate asked for.

MR. JENKS—Well, that certificate was given then on the basis of the vouchers obtained from him?

A.—Yes.

Q.—But you did not go beyond the character as far as you could?

A.—Yes.

Q.—Did you have instructions to give a certificate in this form?

A.—No, I had no particular instructions.

COMMISSIONER—Was the wording of the certificate yours or Miller's?

A.—My own wording.

MR. JENKS—Did you make any audit of the accounts at that time?

A.—I did not, my certificate was based very largely on Green's previous audit which disclosed the shortage of \$26,000 and as I had then received the voucher covering the \$16,000, I thought I was then justified in giving him the certificate asked for.

MR. JENKS—Well, that certificate was given then on the basis of the vouchers obtained from him?

A.—Yes.

Q.—But you did not go beyond the character as far as you could?

A.—Yes.

Q.—Did you have instructions to give a certificate in this form?

A.—No, I had no particular instructions.

COMMISSIONER—Was the wording of the certificate yours or Miller's?

A.—My own wording.

MR. JENKS—Did you make any audit of the accounts at that time?

A.—I did not, my certificate was based very largely on Green's previous audit which disclosed the shortage of \$26,000 and as I had then received the voucher covering the \$16,000, I thought I was then justified in giving him the certificate asked for.

MR. JENKS—Well, that certificate was given then on the basis of the vouchers obtained from him?

A.—Yes.

Q.—But you did not go beyond the character as far as you could?

A.—Yes.

Q.—Did you have instructions to give a certificate in this form?

A.—No, I had no particular instructions.

COMMISSIONER—Was the wording of the certificate yours or Miller's?

A.—My own wording.

MR. JENKS—Did you make any audit of the accounts at that time?

A.—I did not, my certificate was based very largely on Green's previous audit which disclosed the shortage of \$26,000 and as I had then received the voucher covering the \$16,000, I thought I was then justified in giving him the certificate asked for.

MR. JENKS—Well, that certificate was given then on the basis of the vouchers obtained from him?

A.—Yes.

Q.—But you did not go beyond the character as far as you could?

A.—Yes.

Q.—Did you have instructions to give a certificate in this form?

A.—No, I had no particular instructions.

COMMISSIONER—Was the wording of the certificate yours or Miller's?

A.—My own wording.

MR. JENKS—Did you make any audit of the accounts at that time?

A.—I did not, my certificate was based very largely on Green's previous audit which disclosed the shortage of \$26,000 and as I had then received the voucher covering the \$16,000, I thought I was then justified in giving him the certificate asked for.

MR. JENKS—Well, that certificate was given then on the basis of the vouchers obtained from him?

A.—Yes.

Q.—But you did not go beyond the character as far as you could?

A.—Yes.

Q.—Did you have instructions to give a certificate in this form?

A.—No, I had no particular instructions.

COMMISSIONER—Was the wording of the certificate yours or Miller's?

A.—My own wording.

MR. JENKS—Did you make any audit of the accounts at that time?

A.—I did not, my certificate was based very largely on Green's previous audit which disclosed the shortage of \$26,000 and as I had then received the voucher covering the \$16,000, I thought I was then justified in giving him the certificate asked for.

MR. JENKS—Well, that certificate was given then on the basis of the vouchers obtained from him?

A.—Yes.

Q.—But you did not go beyond the character as far as you could?

A.—Yes.

Q.—Did you have instructions to give a certificate in this form?

A.—No, I had no particular instructions.

COMMISSIONER—Was the wording of the certificate yours or Miller's?

A.—My own wording.

MR. JENKS—Did you make any audit of the accounts at that time?

A.—I did not, my certificate was based very largely on Green's previous audit which disclosed the shortage of \$26,000 and as I had then received the voucher covering the \$16,000, I thought I was then justified in giving him the certificate asked for.

MR. JENKS—Well, that certificate was given then on the basis of the vouchers obtained from him?

A.—Yes.

Q.—But you did not go beyond the character as far as you could?

A.—Yes.

Q.—Did you have instructions to give a certificate in this form?

A.—No, I had no particular instructions.

COMMISSIONER—Was the wording of the certificate yours or Miller's?

A.—My own wording.

MR. JENKS—Did you make any audit of the accounts at that time?

A.—I did not, my certificate was based very largely on Green's previous audit which disclosed the shortage of \$26,000 and as I had then received the voucher covering the \$16,000, I thought I was then justified in giving him the certificate asked for.

MR. JENKS—Well, that certificate was given then on the basis of the vouchers obtained from him?

A.—Yes.

Q.—But you did not go beyond the character as far as you could?

A.—Yes.

Q.—Did you have instructions to give a certificate in this form?

A.—No, I had no particular instructions.

COMMISSIONER—Was the wording of the certificate yours or Miller's?

A.—My own wording.

MR. JENKS—Did you make any audit of the accounts at that time?

A.—I did not, my certificate was based very largely on Green's previous audit which disclosed the shortage of \$26,000 and as I had then received the voucher covering the \$16,000, I thought I was then justified in giving him the certificate asked for.

MR. JENKS—Well, that certificate was given then on the basis of the vouchers obtained from him?

A.—Yes.

Q.—But you did not go beyond the character as far as you could?

A.—Yes.

Q.—Did you have instructions to give a certificate in this form?

A.—No, I had no particular instructions.

COMMISSIONER—Was the wording of the certificate yours or Miller's?

A.—My own wording.

MR. JENKS—Did you make any audit of the accounts at that time?

A.—I did not, my certificate was based very largely on Green's previous audit which disclosed the shortage of \$26,000 and as I had then received the voucher covering the \$16,000, I thought I was then justified in giving him the certificate asked for.

MR. JENKS—Well, that certificate was given then on the basis of the vouchers obtained from him?

A.—Yes.

Q.—But you did not go beyond the character as far as you could?

A.—Yes.

Q.—Did you have instructions to give a certificate in this form?

A.—No, I had no particular instructions.

COMMISSIONER—Was the wording of the certificate yours or Miller's?

A.—My own wording.

MR. JENKS—Did you make any audit of the accounts at that time?

A.—I did not, my certificate was based very largely on Green's previous audit which disclosed the shortage of \$26,000 and as I had then received the voucher covering the \$16,000, I thought I was then justified in giving him the certificate asked for.

MR. JENKS—Well, that certificate was given then on the basis of the vouchers obtained from him?

A.—Yes.

Q.—But you did not go beyond the character as far as you could?

A.—Yes.

Q.—Did you have instructions to give a certificate in this form?

A.—No, I had no particular instructions.

COMMISSIONER—Was the wording of the certificate yours or Miller's?

A.—My own wording.

MR. JENKS—Did you make any audit of the accounts at that time?

A.—I did not, my certificate was based very largely on Green's previous audit which disclosed the shortage of \$26,000 and as I had then received the voucher covering the \$16,000, I thought I was then justified in giving him the certificate asked for.

MR. JENKS—Well, that certificate was given then on the basis of the vouchers obtained from him?

A.—Yes.

Q.—But you did not go beyond the character as far as you could?

A.—Yes.

Q.—Did you have instructions to give a certificate in this form?

A.—No, I had no particular instructions.

COMMISSIONER—Was the wording of the certificate yours or Miller's?

A.—My own wording.

MR. JENKS—Did