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

(Continued from page 7.)

total amount of wages cheques that you draw?

A.—They would return our cheques to us every day. We would get to-day's cheques to-morrow, with a list.

Q.—Well, I don't know that that shows us very much. With this every month, did they send you a copy of the bank account?

A.—That was the only statement we got from them.

Q.—I thought that every month you got something from them that showed they had charged some matters up to suspense account?

A.—No, that would appear in our general account.

MR. KNIGHT—That is what I am now going to produce.

COMMISSIONER—Now then, just look at the general account.

MR. KNIGHT—(Passes documents to witness) They are not perfectly in order. What is this, Mr. Miller?

A.—This was by cash or general.

COMMISSIONER—A statement from the Bank of Nova Scotia?

MR. KNIGHT—A statement from the Bank of Nova Scotia at Wabana, showing the Cash and General transactions between you and the bank?

A.—Yes, clear of the payroll account.

COMMISSIONER—Well now please give me the August one, will you?

MR. KNIGHT—Here is one (to witness) The year is not on that statement, Mr. Miller, but it is 1920, is it not?

COMMISSIONER—Is that August, 1920?

WITNESS—Yes, sir.

COMMISSIONER—Well, is there anything on this to show that sums are paid to suspense account?

A.—That back-slip . . . that slip on the back there would show.

COMMISSIONER—This one?

A.—Yes, sir.

Q.—I want you just to show me how this back slip would suggest to your people the things that are sent to suspense account?

A.—That would be the amount outstanding on our books in the bank that would have to be adjusted later.

Q.—Apparently none of these are sums in question, are they? Just look at them.

MR. KNIGHT—August the 1st note was not passed due in August.

COMMISSIONER—But surely some other small sums were. They were right. Not the note which came from him for the \$20,000, which came about August 16th. You will find there are others in August which are right. On August 14th there was \$5,000 due, and they credited Sir Richard with \$4,980.45 immediately, and I should have expected to find that that was immediately put in suspense account. Do you find any of those sums in August account?

MR. KNIGHT—Yes, one for \$5,000.

COMMISSIONER—(To witness)—Just point it out to me, will you, \$5,000. Very well. But where it is entered in suspense account? The point is, was not that written up in the suspense account, I want to see if the documents were fixed up or juggled with them, perhaps it may be yourself. I want to know if, when those documents got to Sydney, to people in the habit of dealing with figures and documents it would be apparent at the moment that there was a shortage, and this sum entered in the suspense account.

MR. KNIGHT—Did any of these documents go to Sydney month by month?

A.—Yes, sir.

Q.—These?

A.—No.

Q.—None of these papers which I put in your hand this morning went to Sydney month by month?

A.—No.

COMMISSIONER—I want to see the papers that did go to Sydney.

MR. KNIGHT—I am going to produce them now, sir.

COMMISSIONER—That is one of the documents you sent to Sydney, is it?

A.—Yes, sir.

Q.—Give me the cash account with the Bank of Nova Scotia to August 31st. Now, in that account were any of these transactions included?

A.—No, sir.

Q.—There is nothing here that would call anybody's attention to any of these transactions? There seems to be nothing about being charged to suspense account.

A.—That would be only as far as the Bank is concerned. This agreed with our books.

Q.—And this is one of the documents you sent to Sydney?

A.—Yes.

Q.—Would this document call the attention of any official in Sydney to any of these transactions, you had with Sir Richard?

A.—No, sir.

Q.—There is nothing about the transactions in this document. You have other documents there, Mr. Knight?

MR. KNIGHT—Yes, sir.

COMMISSIONER—I don't want them for the moment. This document for the month of August, contains your cash account which you say you sent to Sydney?

A.—Yes.

MR. KNIGHT—Will you find the statement of the payroll account of the Bank of Nova Scotia, to August, 1920.

(Witness produces document, and passes it to Commissioner.)

COMMISSIONER—This is one he sent in the month of July. I want the August one. The July one would not have anything to help us.

MR. KNIGHT—(To witness)—Do you find it there?

A.—No, I don't think it is here. I don't think the statements here would have any bearing on the matter.

Q.—These are the General accounts from your own books?

A.—Yes.

MR. KNIGHT—I want to know of all the documents you sent to head office in August, at the end of August.

WITNESS—These are all 1921, Mr. Knight.

COMMISSIONER—Was there nothing in that bundle which was sent in August?

A.—Not 1920.

MR. KNIGHT—We had them here, sir. I don't know where they have gone, but we had them here.

COMMISSIONER—Well, I can assure you I have not got them. It was suggested, as you know, that in the documents which he sent to Sydney there was a certain amount of juggery with the figures, and that these transactions were hidden. I wish to see if that is so, or not.

MR. KNIGHT—(Passes documents to witness)—These are your cash account with the Bank of Nova Scotia? They are the statements of the cash account between your company and the Bank of Nova Scotia from August, 1920, through 1921.

A.—Yes, this is for the month of August, 1920.

Q.—What I understood you to tell us was that every month you sent your accounts to Sydney; that first of all you sent an account of your own, and then a bank statement, and that anybody in the office at Sydney could see there was money being held in suspense account. I understood you to

say it would be brought to their notice in that way.

A.—I reported the matter to Mr. Gillis.

Q.—I am asking you to show me where it appeared on your accounts. Unless I thoroughly misunderstood your evidence in chief, I thought you said your statements would show the people in Sydney that there was money charged to suspense account.

A.—If they got a certificate from the Bank our Bank balance would not agree with our records.

Q.—I thought you said it would show there was a difference. Do you mean that the people at Sydney would not see from the statements that you sent that there was a shortage?

A.—Well, Sir Richard's account was not entered in the same manner as any other transaction outside.

Q.—I understood you to say at first that these matters were brought to the notice of the superior officers of your company at Sydney, and I also understood you to say that they were brought to their notice in this way: Every month you sent them double statements, which to any mind accustomed to figures would show that the account of your transactions at Wabana and the bank account did not agree, and that there was some money being held in suspense account which was required to balance the two.

Would that be apparent to anybody who saw the statements you sent them every month?

A.—What I did tell you, sir, I think was that this account was not entered in our Wabana books.

Q.—Then there was no entry in the documents you sent Sydney?

A.—It was up to Sydney to ask for the bank statements, we sent them only our bank statements.

Q.—Then you mean they would not know it unless they enquired for some other documents?

A.—Unless they enquired for the certificate of our balance.

Q.—What you sent them was not sufficient unless they enquired for something else, and I don't know that you called their attention to the necessity of enquiring for that. Was there anything to make them think they ought to enquire from the bank?

A.—I was not supposed to know anything about it. It was their place to get the certificates from the bank.

Q.—Perhaps you did not want them to know too much about it?

A.—No.

Q.—I think the result of this evidence very much modifies the impression I got before. I gathered from the previous statement of the witness that the people at Sydney had only just got to examine the accounts sent them to see there was something un-

usual. It seems to me that this evidence does away with that impression. That is the only materiality, that I know of, of these documents.

MR. KNIGHT—When did Sydney first ask for bank certificates of your balance? Was it not at the time for the general audit at the end of March, 1921?

A.—I would know nothing about that. They would ask the bank direct to send them certificates.

Q.—When did the annual audit take place?

COMMISSIONER—I think he has already stated, at the end of their fiscal year, which I understand is March 31st. (To witness) The Audit takes place immediately afterwards, does it not?

A.—Yes, sir.

MR. KNIGHT—And as far as you know the bank statements were not sent by the Bank to Sydney until the 31st of March 1921?

A.—To Sydney, sir?

Q.—Yes.

A.—I don't think that any bank books were sent, only the certificates of our balance at different times.

Q.—At the end of each month, or at the end of the year?

A.—I don't know.

Q.—No statements were forwarded as far as you know?

A.—No. They would not ask me. They would be sent direct.

COMMISSIONER—Do you want these documents put in, Mr. Attorney General? You see what at the present I think of them?

ATTORNEY GENERAL—I do not mind, sir.

COMMISSIONER—I will mark them and keep them if you so desire, or I will merely make a note. As far as I can see there is nothing in these documents to call the attention of the authorities at Sydney to the transactions of the Bank.

MR. KNIGHT—If you do not want these statements, we would prefer to have them in our keeping, as they are the only originals in some cases we possess.

COMMISSIONER—I propose to make that note for my own guidance in the future. I have seen these documents and there is nothing in them to call the attention of the authorities at Sydney to the transactions, to either make them aware or make them enquire.

MR. KNIGHT—We will have all the documents you sent monthly to Sydney. This is a copy of the payrolls that went monthly; this is a copy for August, 1920?

WITNESS—Yes.

COMMISSIONER—I think you had better take these back if the Attorney General does not want them. I think you had better keep them all.

MR. KNIGHT—This is one of the documents sent to Sydney?

COMMISSIONER—I am very glad that this is of no interest to me. It would take me a month of Sundays to read it.

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COMMISSIONER—You generally looked at them?
A.—Yes.
MR. WINTER—You were at Wabana all the time of this transaction, we are talking about, from August, 1920 up to April, 1921. I do not mean all the time there but the time you were in the country?
A.—Yes.
Q.—But you would be only over to

St. John's for a short time and the accounts that did go up were all looked over by you?

A.—In a general way, yes. I would not know about anything special.

Q.—Did you not look at those accounts after those drafts were paid in this peculiar way? Would not the clerks tell you?

A.—They would tell me about it.

(Continued on page 9.)

—By Bud Fisher.

MUTT AND JEFF

