

7 EDWARD VII., A. 1907

Q. This is the account the Barber & Ellis Co. sent you for this work?—A. Yes.

Q. There is not a word about O'Gorman or the Munroe Commission Co. in it?—

A. I do not see any reason why there should be.

Q. You know that there is not?—A. I know that.

Q. Did you send the money in payment of the account?—A. No, I think the accountant sent the money.

Q. Did you certify to it?—A. I certified to the account.

Q. The account of the Barber & Ellis Co.?—A. Yes.

Q. Not the Munroe Commission Co.?—A. No.

Q. That money was sent to the Barber & Ellis Co.?—A. Yes.

Q. The whole of that \$391.20?—A. Yes, and there was another account besides that \$391.

Q. Yes, these two go together. But what may be called the Munroe bargain was for \$391.20, and there was a separate one you had running at the same time with the Barber-Ellis people for \$23.38, and you paid the Barber-Ellis Co. the whole of that with a cheque for \$414.58?—A. Well, the accountant does that, he puts the two invoices together.

Q. That is all right, there is no trouble about it, I only mention that to explain the papers. The next paper relating to this is a letter from the Barber & Ellis Co., per J. F. Ellis, managing director, addressed, not to you, but addressed to the Commissioners of the Transcontinental Railway, Ottawa, dated December 23, 1905, as follows:—

'We have been paid by the Commissioners of the Transcontinental Railway the sum of \$391.20, covering a delivery of envelopes made to the commission on November 24, last, the details of the delivery being as follows:—

|                           |                  |
|---------------------------|------------------|
| ' 28,500 envelopes No. 8. |                  |
| ' 26,775 " 9.             |                  |
| ' 26,625 " 10             | Order No. 1203.  |
| ' 26,925 " 11             | Requis. No. 577. |
| ' 24,950 " 12.            |                  |

'We find that the prices at which we can make and sell these envelopes are as follows:

|                       |   |        |  |
|-----------------------|---|--------|--|
| Written<br>in<br>ink. | { | \$1 75 | 'No. 8—\$1 25 per M. printed in Brantford. |
|                       |   | 2 75   | 'No. 9— 1 90 "                             |
|                       |   | 3 00   | 'No. 10— 2 15 "                            |
|                       |   | 3 50   | 'No. 11— 2 65 "                            |
|                       |   | 3 75   | 'No. 12— 2 90 "                            |

'At the prices mentioned by us the above payment is, after allowing for cases and express charges paid by us, \$87.05 too much, and this amount, \$87.05, we beg herewith to return by our own cheque made payable to the Commissioners of the Transcontinental Railway.'

This cheque came to you?—A. No, it came to the commissioners.

Q. Who gave it to you?—A. The secretary sent it up and asked me to deposit it with the accountant.

Q. With what accountant?—A. With the accountant of the Transcontinental Railway.

Q. Where is that letter?—A. Here (document produced and marked 'Exhibit No. 3').

Q. This letter I have just read, of December 23, having been sent to the commissioners, the first action taken, apparently, is that Secretary Ryan sends the letter to you on the 26th, that is almost in the course of the post, I suppose, and requests you to send the cheque to the accountant? That is the first step?—A. Yes.

Q. On January 3, 1906, you wrote to the Barber & Ellis Co., Ltd., Toronto:

'Your letter of December 23, addressed to the Commissioners of the Trans. Cont.