

siderable difference in this way. Allowance has, of course, to be made for deterioration in the grain; for if it were heated, it lost so much of its spirit-making power. With reference to the locks and keys, I must tell you that from the time they got locks, in which the pieces of paper were put, it does not seem possible that they could have opened them without Wilson's knowledge, for he could have at once discovered any tampering with them by the perforation in the paper. The keys, I understand, were changed once; and paper put in some, if not all the locks. No doubt Mr. Wilson took every precaution, though he never suspected that anything was wrong; and we find, accordingly, that he was very much surprised at what Arnold said about those 300 or 400 puncheons which were in the cattle-sheds. You will see from this that he could not have looked very closely—I mean suspiciously—about. As to the points of law, they have not to be submitted to you, gentlemen. The questions of law will be disposed of in the courts above. You have, as I already remarked, to dispose of the case as you would of one of a partnership transaction. Here is the article made, and the amount. In that quantity the Crown becomes a sharer; and the consumer has to pay it all—he has to pay both the parties to the agreement. If, as is charged in their cases, the distiller does not pay the Crown its dues, he alone benefits. The people share nothing of the profits. But he is the gainer of what has been held back, and is being enabled to undersell the legitimate maker by a small per centage; and, for that reason, you will see that it is quite likely that the suspicions as to this case arose from some person in the same trade. That trade was now in the hands, was said to be very profitable, and they were as jealous as possible of each other. It is quite natural some such person should have said: these people are selling their commodities lower than they can do honestly; and no matter how sharply the officers are looking after the distillery, there must be something wrong. Then, I may remark, that Mr. Brunel's conduct in the matter has subjected him to a good deal of odium. He is General Superintendent of Excise. He became suspicious that all was not right in the distillery; and he was determined to find it out if possible. Then Mr. Wilson is suspended—not being fit for the office—not being guarded enough, or wanting experience. Very likely this training would make him twice as efficient an officer as before; and under the circumstance it was not unnatural that he should feel as he did, though it was improper to express it. As regards Brunel's evidence, this much must be said. He has not sued for penalties, or else, I suppose, he would be entitled to half the amount. He does not sue for penalties, and there is a clause in the statute which says that a man may be competent as a witness, although expecting to get something from Government for being evidence in a case of this kind. Without this kind of protection, it would be almost impossible to get on. Mr. Brunel was in this instance merely doing his duty to the Government; and he would be failing in that duty if he did not take every possible means to protect the revenue. The case just amounts to this: the duty on this whiskey is just