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

January, 23rd (concluded).
 Cross-examination of J. J. Miller by Mr. Lewis.

Q.—Do you remember when it was?
 A.—It might have been two years before I left.

Q.—When was that?
 A.—December 1922.

Q.—Then it might have been December 1920 or prior?
 A.—Yes.

Q.—What happened to that draft?
 Was it presented for acceptance or payment?

A.—Acceptance.
 Q.—What happened to it?

A.—It was gradually reduced by itself.

COMMISSIONER.—How do you mean?
 A.—By counter account.

A.—No, by payments himself.

MR. LEWIS.—He drew on your company for an amount of money, what amount do you know?

A.—I do not.

Q.—Was it large or small?
 A.—It would be a couple of thousands.

Q.—The company owed it to him?
 A.—No.

Q.—Upon what theory was it done?
 A.—On account of logs which he could not supply.

COMMISSIONER.—I think you must have misunderstood what is meant. It is a document which a man draws up on a man who owes him money.

(Conversation about Mr. Angus Walker took place with Mr. Miller and Mr. Lewis which could not be heard.)
 MR. LEWIS.—They were notes instead of drafts?

A.—Yes.
 Q.—Promissory notes?

A.—Yes.
 Q.—When you have told us that this document came forward for acceptance, you did not say it was a note.

A.—I was not sure.

COMMISSIONER.—I am afraid that you are not at all sure about Mr. Templeman?

MR. LEWIS.—And perhaps not entirely sure about any other matter.

COMMISSIONER.—Several others.

MR. LEWIS.—Forgiveness seems to thrive in Newfoundland.

COMMISSIONER.—Not confined to Newfoundland but a particularly prosperous plant in Newfoundland. I believe it grows throughout the world, but particularly strong here.

MR. LEWIS.—You are not quite sure whether documents from Templeman were drafts or notes are you? There was a series of them, I take it?

A.—Yes.
 Q.—For small amounts?

A.—Yes.
 Q.—The total accommodation was how many thousands?

A.—About \$2,000.00.

Q.—It may have been in a series of \$250.00 or \$500.00 notes for several amounts?

A.—There were two.

Q.—For one thousand each?

A.—About one thousand each.

Q.—Payable at some time in the future?

A.—Thirty days if I remember.

Q.—Each payable in 30 days?

A.—Yes.

Q.—Would it not be that one was payable in 30 days and the other for 60 days?

A.—Quite possible.

Q.—And they did not require any acceptance as to terms when used in connection with the drafts or promissory notes? You know the significance of the word "acceptance" is a draft?

A.—Yes.

Q.—The notes do not require any back acceptance as a time draft, do they?

A.—No.

Q.—To get back you had never up to

the time of the presentation of the \$5,975.75; thirty day draft; you had never formerly accepted a draft of that character and signed your name to it, had you?

A.—For supplies I had.

MR. LEWIS.—I thought the supplies were all covered by vouchers cheque?

A.—Not all.

Q.—You knew what you wanted when that was presented to you and you accepted it and signed your name; having first put the stamp "Payable at the Bell Island, Newfoundland branch" and after your signature you had the words "Dominion Iron and Steel Company"?

A.—Yes.

Q.—Have you had occasion since November 27th 1920 to accept any other drafts than these, Mr. Miller?

A.—For this account sir.

Q.—For any account?

A.—I might have.

Q.—Have you any recollection of having done so?

A.—No.

Q.—Now, Mr. McDonald was somewhat unexpectedly called into this situation and asked to sign his name?

A.—Yes.

Q.—The subject had not been brought to him until Mr. Glennie insisted upon Mr. McDonald's signature being with yours?

A.—After the first note, yes.

Q.—Who made the request of Mr. McDonald?

A.—I did.

Q.—Immediately upon receipt from Mr. Glennie of the request that Mr. McDonald's signature would be required?

A.—When the note was returned to Wabana asking for Mr. McDonald's signature as well as my own.

Q.—That was the first intimation that you had that Mr. McDonald should sign with you?

A.—Yes.

Q.—What was said on the subject did you ask him to sign?

A.—I told him about my conversation with Sir Richard, about the accommodation for \$25,000.00 while he was away and I told him that Sir Richard only wanted accommodation for two months and that he told me that he was satisfied to give me the Daily Star as security. Which would be \$120,000.00.

COMMISSIONER.—The "Daily Star" itself?

A.—Yes, \$120,000.00.

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A.—No, sir.

COMMISSIONER.—Well, perhaps we shall see the documents presently.

MR. LEWIS.—(To Witness): Was there anything in the documents you sent to Sydney to show that \$5,975.75 of the Company's money had been paid to the Bank of Nova Scotia to the credit of the account of Sir Richard Squires?

A.—No, my monthly statements would not show it.

COMMISSIONER.—They would show that the money had gone out, but not that it had gone to Sir Richard Squires?

A.—Yes.

COMMISSIONER.—How would it show the money had gone out of the account at all?

A.—The Bank statements would show the shortage.

Q.—But would not show where it had gone, or to whom it had gone?

A.—No.

MR. LEWIS.—Is it not a fact, Mr. Miller, that that item of \$5,975.75 you entered in the payroll account for that month or covered up in some other account as rendered?

WITNESS.—We had two accounts at Wabana. We had a general account and a payroll account. At the end of each month when we sent in our returns to Sydney—

MR. LEWIS.—Your Honor, I think the witness ought to answer my question.

COMMISSIONER.—Wait, I think it is coming.

Q.—Would not somebody at your head office seeing the monthly account have occasion to notice that there was \$5,975.00 odd unaccounted for? How did you account for it? Did you put it in as extra wages?

A.—It would show according to our records. It would show probably only \$100 in our bank balance.

COMMISSIONER.—What was suggested to you was that you put some false entry in your payroll, and accounted in that way for the money paid out for some other purpose. Did you do that?

A.—No, sir.

MR. LEWIS.—Will you tell us just how you managed to cover it up? That \$5,975.75 was covered up, and will you tell us how?

COMMISSIONER.—He says he did not cover it. (To witness) Would anybody looking at the paper see that it was not covered? Would anybody looking at your accounts and comparing them with the bank account see that there was that amount unaccounted for?

A.—They would.

MR. LEWIS.—That would not appear in your payroll statement would it?

A.—We made out our statements, and merely left out that money altogether. If our auditors sent down for certificates from the Banks, they would find there was a shortage.

COMMISSIONER.—But would they find out anything if they used the ordinary organs of vision and looked at the papers they were sent. We want to know if when they got the monthly returns, they would find out that those monies were going out of the Dominion Iron and Steel Company's

account, and were not accounted for?
 A.—I did not like to report it, sir.

Q.—Did you hide it?
 A.—No, sir.

Q.—You did not cover it up, and you were not hiding it?

A.—I did not report it, that was all.

Q.—But I thought a moment ago you said you did not report it by showing the bank account which told it. I sincerely hope that we may see those documents. I assume if the Company can produce them, they will do so. I have no power to order them, as they are not domiciled in this Colony.

MR. KNIGHT.—I may say, sir, with this wish we shall comply. We only have information which we might submit, if all the parties concerned are willing, which might obviate the necessity of bringing a number of witnesses here.

COMMISSIONER.—It is some information which you have from your people?

MR. KNIGHT.—Yes, by way of affidavit, sir.

COMMISSIONER.—Then you might mention it to Mr. Lewis and the Attorney General, and see if it is agreeable to them to accept them in lieu of the documents themselves. If they are not satisfied and you can get the documents, I shall be very much obliged if you will.

MR. KNIGHT.—It is our business, sir, to clear this up, and we shall try to do so.

MR. LEWIS.—Tell us about the regular practice about your payroll? Did you get the money for your payroll from the Wabana Bank?

A.—It was forwarded as required.

Q.—Will you tell us what the practice was in that connection?

WITNESS.—Our Head Office account was at the Bank of Montreal, St. John's. According as we wanted money for the payroll or general accounts we would have to draw on that account, and transfer to Wabana. The money was transferred to our account at Wabana, and we drew our cheques on the Bank at Wabana, the Bank of Nova Scotia, Wabana.

Q.—How did Head Office know you wanted the money to be transferred to the Bank at St. John's?

A.—We used to make up our estimates at the end of every month, and it would be \$100,000.00 or \$150,000.00, and we would then telegraph it to Head Office, and ask them to transfer that amount to our credit at the Bank of Montreal, St. John's.

Q.—The transfer requested would be the transfer of sufficient funds for payroll and disbursements of that month?

Yes, an estimate.

MR. LEWIS.—Then how was that money disbursed at Wabana.

A.—About the 4th or 5th of the following month, we would have the payroll balanced, and we would then make up the payroll or voucher covering the amount.

MR. LEWIS.—You paid each employee or laborer by cheque?

A.—Yes.

Q.—You would draw your cheques then for supplies and materials?

A.—Yes.

Q.—And your Head Office at the time of this transfer of funds from the Bank of Montreal at St. John's to

Wabana would have nothing but the amount of your estimate of the requirements to be met by it.

COMMISSIONER.—(To Witness) And they sent what you telegraphed for?

A.—Yes.

MR. LEWIS.—They would have no support for the amount other than your estimate of what would be necessary, would they?

A.—Not more than our monthly returns.

Q.—Oh, they would have your monthly returns at that time?

A.—About four or five days later.

Q.—Did you telegraph for the full amount—for a fixed amount, without giving the actual figures?

A.—The fixed amount, sir. We always had a surplus of about \$20,000.

Q.—Now you have said that the Bank accounts or statements furnished at Wabana showed your balance at the end of the month, and except at such times as you were putting through these various drafts, your balance accurately reflected and was identical with the balance shown on the books in the office?

A.—I think so. We gave them our statements from the books at the office.

Q.—Did that statement agree with the statement of disbursements through the Bank, as shown by the bank statement?

A.—The Bank statements went separately.

Q.—They did not necessarily have to agree, did they?

A.—If checked up, they would have to agree, sir.

Q.—You know the practice then, in connection with the transfer of funds?

A.—Yes.

Q.—You know how to cover an item of \$5,975.75 so that it would not attract attention at head office, did you not?

A.—No, I don't think I covered it up. I had no reason to do so.

Q.—You submitted statements which you say would be checked up have shown such a discrepancy?

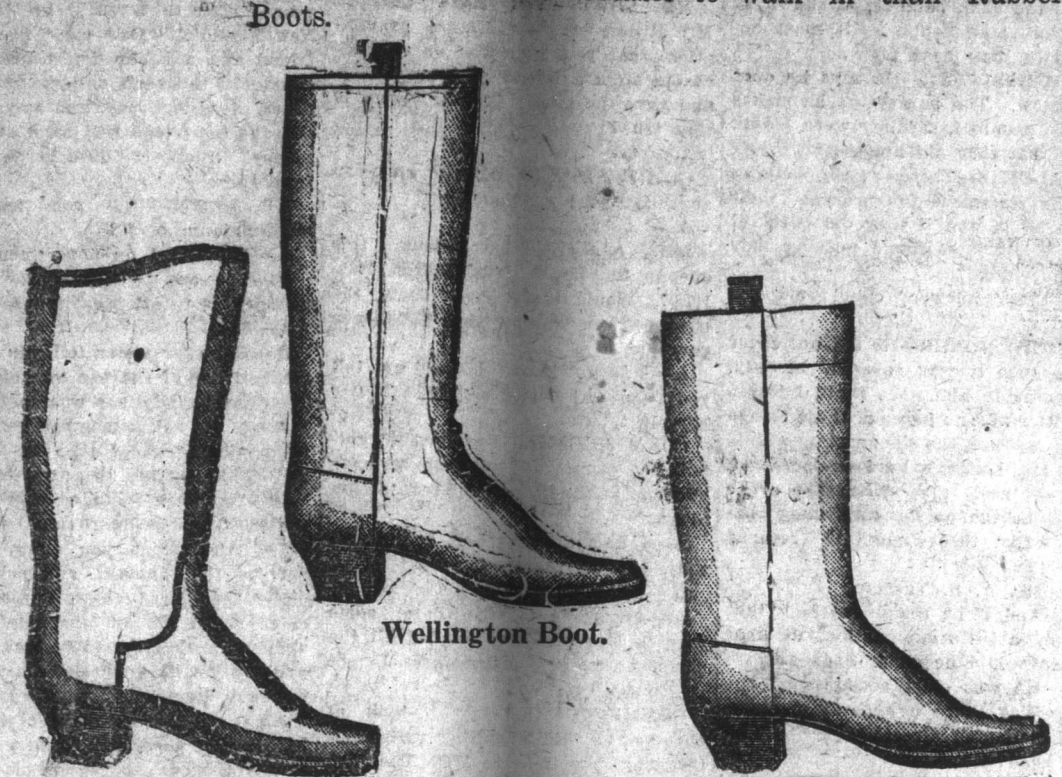
A.—If they checked up our bank statements with our records in detail, yes.

Q.—And you then relied on the

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