

Q. Of all the cases?—A. Of all the cases, but I have an impression that he went up to a certain point and finished the last page at a second dictation.

Q. But it was not in a book?—A. So far as I know; I didn't see him do it.

Q. Well, are you aware of any entries of this character in the books of Archibald & Howell or Mr. Howell?—A. No, sir, for this reason, that Mr. Howell never made any docket entries.

Q. So that this statement is made up from brief memoranda in Mr. Howell's private blotter?—A. That is right.

Q. And made up by himself?—A. Made up by himself.

Q. Did you assist him in making it up?—A. Not at all.

(Tendered as Exhibit No. 17.)

Q. Are you familiar with the ledger of Archibald & Howell?—A. Yes, sir.

Q. Are you able to say whether that is entered in the ledger?—A. Not in detail.

Q. Well, I mean in that form?—A. No, sir; it is not.

Q. Do you know what is entered referring to that in the ledger?—A. On 31st December, at the close of the financial year, I spoke to Mr. Howell and suggested that a charge should be made on account for book-keeping purposes. He said, "Oh, charge up \$1,500." He made an entry in the day book, a two-line entry.

Q. Have you that?—A. Yes, sir.

Q. Will you read that?—A. The entry reads as follows:—"Secret service, to fees and attendance, on account, \$1,500."

Q. What date?—A. 31st December.

Q. What year?—A. 1896. I see it is 1897 in the book by mistake of Mr. Archibald in heading the page.

Q. It should be 31st December, 1896?—A. Yes.

Q. What is that book you have just quoted from?—A. Our day book.

Q. Is there any other entry in the ledger?—A. There is another entry in the day book yet.

Q. Please give us that?—A. On 31st May, 1897, an entry reads as follows:—"Secret service, to charges for 1897, \$3,500." If you want it exact, the entry is: "Secret service, to Chgs. for 1897, \$3,500." Both entries are in Mr. Howell's handwriting.

Q. What is chgs.?—A. An abbreviation for charges.

Q. Now, what entry have you in the ledger?—A. These two entries are posted in the ledger.

Q. To what account?—A. To an account I have headed "election cases."

Q. That is what is in the ledger?—A. Yes.

Q. Who told you to charge it in that way?—A. I may say the account had no heading whatever.

By the Solicitor General :

Q. Is that all your answer?—A. No, I am going to give an explanation of it. At the time when the transaction first commenced, I asked Mr. Howell how I should open an account, and he told me simply to keep track of the affair till it finished, and he would let me know then. I then opened an account in the ledger without heading, treating it as a suspense account, and told him the page of the ledger it was on, so that he could have access to it when he wished; but no heading was ever placed on the page of the ledger till after Mr. Howell's return from Ottawa, last year.

By Sir Charles Hibbert Tupper :

Q. That was in 1898?—A. Yes.

Q. After he had been examined here?—A. Yes.