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

(Continued from page 6.)

Q.—No, I think it was just R. A. Squires until Mr. Curtis came in. Q.—Do you remember whether you had cheques, or Sir Richard Squires had cheques, or Sir Richard Squires had cheques after that? A.—I do not remember. Q.—Do you remember when Mr. Squires became a partner? A.—I do not remember the date. Q.—But it was in 1921? A.—Yes. Q.—Just prior to Sir Richard Squires' departure for England in 1921, I think you have already said you were handling the finances of the firm and those of Sir Richard Squires at that time? A.—Yes. Q.—How would the accounts stand? A.—We were always overdrawn at Bank. Q.—At what Bank? A.—The Bank of Nova Scotia. Q.—Was that the firm's Bank? A.—Yes. Q.—Did the firm bank with any other Bank? A.—There were accounts in other Banks but not for the firm. Q.—COMMISSIONER—Would these be all accounts, trust accounts? A.—No, private accounts, Sir Richard Squires' accounts. Q.—WINTER—Did you have anything to do with those accounts? A.—I think I crossed to Bell Island to see if my brother could back a note for \$20,000.00 that I had arranged with Mr. Glennie. Q.—Then I understand that your brother took up these notes with Mr. Glennie? A.—Yes. Q.—Mr. Glennie knew that this

money was coming from Mr. Miller? A.—Yes. Q.—In what way was that paid? A.—The note was made out, and when it fell due in two months after, I think it was, it was looked after by my brother in Bell Island. Q.—How much was the note for? A.—I think it was for \$20,000.00 or something like that. A little over \$20,000.00. Q.—Were these notes paid? A.—Yes, by my brother. The note that my brother brought down covered the two notes. Q.—How much was that for? A.—I am not sure. I think it was for \$22,000.00. Q.—COMMISSIONER—But you said that the notes were for \$20,000.00, and your brother's note was for \$22,000.00? A.—I meant \$20,000.00 when I said \$20,000.00. Q.—COMMISSIONER—There is a difference, you know, between hundreds and thousands. You are quite sure that you meant \$20,000.00? A.—Yes, I have correspondence here in connection with it. MR. WINTER—That is all right. Q.—And that was taken care of by your brother. It was a two month's note you say? A.—Yes. Q.—Did you have anything to do with that note? A.—It was arranged between my brother and Mr. Glennie in Mr. Glennie's office, and I think he asked for my signature, and I think it was endorsed by my brother and another man from Bell Island. Q.—You said that there were other liabilities which the firm had to meet? A.—Yes. Q.—What kind of liabilities? A.—There were notes falling due all the time, and not one of the Banks would renew unless there was a substantial payment made by us. I also had to attend to the outstanding accounts of the Daily Star. Sir Richard knew that he was overdrawn, and I was unable to meet these demands unless I raised some money from my brother. Q.—And you did raise that money? A.—Yes. Q.—Let us take the cash first of all. Would that be entered in a book at the office? A.—In the case of any money not from Meany, the stub would show that it had come from him, then it would be entered in a ledger to show what had come of the money. Q.—For instance, if \$200.00 had been paid to the Daily Star, would that be entered in the ledger? A.—Yes. Q.—Supposing you paid some bill, did you do that?

these notes that fell due, on this \$20,000.00 note which had to be met, and on cheques which Sir Richard Squires had drawn since he went to England, and payments on the outstanding accounts of the Daily Star, and in some cases we had to pay wages to the Star employees. Q.—And all this was done through Sir Richard Squires' office? Q.—Would you pay these accounts or some of them with cheques of the firm? A.—Some of them. Q.—How else would you pay them? A.—I would pay some of them in cash. Q.—How would you get the money from your brother to make these payments? A.—It would all pass through the Bank of Nova Scotia, on sight draft or thirty or sixty days' note. Q.—Then I take it that you would get a note from your brother and discount it at the Bank of Nova Scotia? A.—No, the note would always pass through the Bank of Nova Scotia. Q.—What would happen the Bank account? A.—The amount would be entered in the Bank account. It was usually an overdraft that my brother would have to meet. Q.—And you would call upon your brother to meet whatever it might be? A.—Yes. Q.—And you told us that you would have to pay the Daily Star accounts and the Daily Star wages? A.—They would be paid in cash. Q.—And you would draw that cash out of the Bank of Nova Scotia? A.—Yes. Q.—I believe Sir Richard returned about 6th December? A.—He returned in December. I cannot say the date. Q.—And you had been to Mr. Meany and cashed the first cheque, for \$10,000.00 about November 15th. A.—Yes. Q.—What was the procedure when you got any money from Meany? First of all in what form did you get it? A.—In cash. Q.—Bank Notes? A.—Yes. Q.—Do you remember the denominations? A.—All denominations. Q.—What did you do with that cash? A.—It would be applied to whatever it was needed for at the time. Q.—What did you do with the money received at that time, when Sir Richard Squires was not in the country? A.—To make payments on notes falling due during his absence, and to pay Star accounts and Star wages. Q.—Could you tell us with reference to the first cheque on November 15th, could you tell us how much of that went in payment of these things? A.—I could not remember what I did with it. Q.—Do you remember this—Do you remember was it for any particular special purpose that you went to see Mr. Meany first? A.—It must have been. I must have wanted the money urgently. Q.—Why did you not go to your brother then? A.—Because I knew he could not advance any more than the \$20,000.00. Q.—So you went to Mr. Meany? A.—Yes. Q.—Take this first cheque for \$10,000.00. You received that in Bank notes, and you brought it back. Did you put that in the cash book? Sir Squires & Winter? A.—I do not know. It may have been deposited at the Bank of Nova Scotia, or it may have been paid right out, or there may have been a messenger there from the Daily Star. Q.—Was that what was done with them all? A.—Yes. Q.—Let us take the cash first of all. Would that be entered in a book at the office? A.—In the case of any money not from Meany, the stub would show that it had come from him, then it would be entered in a ledger to show what had come of the money. Q.—For instance, if \$200.00 had been paid to the Daily Star, would that be entered in the ledger? A.—Yes. Q.—Supposing you paid some bill, did you do that?

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Q.—Yes. Q.—In what way would it be recorded in the ledger? A.—This account of Mr. Meany's was not treated the same as an ordinary financial account, it would be just a summary of my own for Sir Richard Squires. Q.—COMMISSIONER—Was it one of the pages of the ledger? A.—Yes. Q.—Would it be there now? A.—It should be. MR. WINTER—When you made payments of bills did you get receipts? A.—Yes. Q.—When you deposited money to the credit of the firm at the Bank what record would you have of it? A.—That would go down to the Bank in the ordinary way, and a duplicate deposit slip would be kept in the office. Q.—Did you always keep that? A.—Yes. Q.—Was any entry made in the books at the office? A.—No. Q.—You had already drawn the cheque and filled in the stub? A.—Yes. Q.—And you had cashed that cheque through Meany? A.—Yes.

Q.—And if you brought the money back and deposited it you merely kept the deposit slip? A.—Yes. Q.—Did you keep a cash book? A.—Just an ordinary cash book in which all the work of the day was entered. Q.—If Meany gave you \$10,000.00 in return for a cheque, would that be entered in the cash book? A.—No; that would be entered in the ledger but not in the cash book, because Sir Richard Squires did not want it treated as the ordinary business of the office. Q.—Did the books ever balance when these transactions were going on? A.—I do not think so. Q.—Would it be possible to balance them? A.—No. Because the accounts were all mixed up together. Q.—I take it that where you had got money and had deposited it you had the deposit slip to show for it, and for cash payments you would have receipts, and this special ledger account was just a memo. A.—Yes. Q.—You got several such cheques from Mr. Meany before Sir Richard Squires returned. A.—Yes. Q.—Can you remember whether you ever got from Meany any special amount for a special purpose? A.—I guess there were a number that I required urgently for some special purpose. Q.—Did you ever require an amount of \$10,000.00, and go to Mr. Meany for that \$10,000.00? A.—Yes. Q.—On one occasion I got an amount of a thousand dollars for a Mr. Brown. That was after Mr. Curtis became a partner of Sir R. A. Squires. I either sent or went myself to Mr. Meany and got the thousand dollars to give to Mr. Brown. MR. WINTER—I presume you got a

receipt for it in the regular way? A.—Yes. Q.—If at any time you made any cash payments in the regular way either in expenditure for the firm or their law business would that appear in your cash book? A.—Yes, always. Q.—If you made a payment for some wages of the "Daily Star," out of this money you got from Mr. Meany, would that appear in the same cash book? A.—Money I got from my brother for the Star would, but any money got from Mr. Meany would only appear in the Ledger. This was kept separate at the request of Sir R. A. Squires. Q.—If these cheques had all been redeemed eventually what would you have done with the cheques and stubs? A.—I do not know. That would be handed over to Sir Richard Squires' account, who used to supervise everything that I did. Q.—As to those amounts which you got before Sir Richard Squires came back, do you remember getting any of those amounts from Mr. Meany for some special purpose corresponding with your needs? A.—It was already needed and I do not remember what it was for now. Q.—Were you guided by any special reason when you made out these cheques? A.—I must have been or I would not have made them out for specific sums. THE COMMISSIONER—There was one for \$1,000, one for \$2,000, one for \$3,000, and one for \$1,000. That looks as if there was some special need. WITNESS—It must have been the actual amount I needed for some special purpose. I cannot exactly remember now; but the books in the office may show that. Q.—Take the example you gave us regarding the \$1,000, representing Mr.

Brown's first loss. Was that paid by cheque? A.—I think it was paid in notes and if I can remember it was handed by me to Mr. Brown. Mr. Curtis was there at the time. Q.—If it had been paid by cheque the money would be deposited, would it? A.—Yes, Mr. Curtis did not know where it came from. Q.—Did Mr. Brown come to Mr. Curtis? A.—Yes. Mr. Brown was going to take legal proceedings that evening if the money was not forthcoming. Q.—I think you have explained the reason why the cheque system was dropped in favor of L.O.U.'s after that date in March, 1921. You got all the money from Mr. Meany in L.O.U.'s, not cheques? A.—Yes. Q.—What was done with that money you got on these L.O.U.'s, did you handle that in the same way? A.—Yes. It was wanted for different accounts in the same way. Q.—Did you deposit that money or pay it out in the same way? A.—Some of it went into the Canadian Bank of Commerce to Sir Richard Squires' private account. Q.—Do you know how much? A.—I am not sure. COMMISSIONER—Did some of it go in the firm's account? A.—Yes. THE COMMISSIONER—Was some paid in satisfaction of pressing claims. A.—Yes. Q.—Was there any other way in which it was dealt with? A.—Some of the cash was handed to Sir R. Squires personally. Q.—Can you give us any rough idea how much that was? A.—The greater part of it was handed to him personally. (Continued on 8th page.)

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BY BEN BATSFORD