

Accordingly our conclusion must be that the above payments were not made by or through him within the meaning of subsec. 4 of sec. 78 of The Dominion Elections Act, hereinafter set forth.

Further, there were two accounts paid by the official agent and not set out in the return as follows:—

Paris Cafe, for refreshments	\$20 00
J. S. Pearce, for services of band	68 00

The moneys for payment of each of these accounts were supplied to the official agent by the respondent. The accounts however, which in our judgment were properly to be classed as election expenses, were not included in the return.

We therefore find that said two payments were not included in the official agent's return as required by subsec. (1) (a) of sec. 79 of The Dominion Elections Act hereinafter set forth.

It also appeared that the said two payments were not made within fifty days after that date on which the respondent was declared elected, so that we must find that he and his official agent were also guilty in this respect of an illegal practice within the meaning of subsec. (9) of sec. 78 of The Dominion Elections Act.

Dealing next with reason (B) (aa), that the respondent and his official agent were guilty of corrupt practice by making a false return of election expenses: This allegation is based on the description in said return of the receipt by the official agent of the sum of \$1,351.05 from the New National Party Political Association as having been "by paying bills authorized by myself and by cash direct," since it includes the eleven payments above set forth which we have already found were not paid by or through the official agent. The evidence shows that the respondent and his official agent are equally responsible for the wording of the above description in the return. The evidence convinces us that when the respondent and his official agent inserted the above description in the return, they did so for the express purpose of inducing the belief that the payments referred to had in every instance been paid by or through the official agent within the meaning of the Dominion Elections Act when they knew such not to be the fact.

We accordingly find that in making their respective declarations verifying the correctness of the said return, respondent and his official agent each knowingly made a false declaration in respect of the above payments not made by or through the said official agent and that they are each guilty of a corrupt practice within the meaning of subsec. 9 of sec. 79 of The Dominion Elections Act.

Coming finally to reason (B) (bb), which is based on the failure of the official agent and the respondent to show in the return the payments made—

To Pearce, for band account	\$68 00, and
To Paris Cafe, for refreshments	20 00,

The reasons given by the respondent for not including these items in the return as election expenses struck us as unsatisfactory and inconvincing. He made the payment through his official agent, and it is impossible for us to believe that he expressed his true and honest conviction when he deposed that he considered them to be personal, and not election expenses.

We must also attribute to the official agent (from whom no explanation has been forthcoming) the same knowledge as that held by the respondent himself.