By Hon. Mr. Reesor:

1417. And do you hold this money entirely for the benefit of Mr. Cotton ?—I hold it that way, and he holds my receipt for it.

1418. Deposited with you as though it were deposited in a bank?-Just about the same. I didn't want to take it, but when he gave me the notes----

By Mr. Trow:

1419. Can you call to mind the nature of the receipt?—I think it read this way: "Good to James Cotton, Esq., for five notes of \$500 each, held in trust for me" (Mr. Cotton). I think that is the wording of the receipt.

By Mr. Ross :

1420. Mr. Charlton swears that you were in the room with Mr. Boyle and Mr. Cotton when the offer of \$3,000 was made to Mr. Boyle. Did you hear Mr. Charlton making any such offer to Mr. Boyle?—I never heard any such offer made in my life. I never was in company with Mr. Boyle, Mr. Charlton and Mr. Cotton at any time in my life. I don't remember the four of us ever being together.

1421. You did not hear Mr. Cotton or Mr. Charlton make any offer whatever to Mr. Boyle?-None whatever.

1422. Can you tell us what amount you usually remit to Mr. Boyle every year as agent of the Irish Canadian?—I could not, sir.

1423. Do you swear positively that no part of this money, held in trust for Mr. Cotton, was sent in connection with that ?—I swear positively that any transaction between Mr. Boyle and myself was entirely distinct from any arrangement between myself and other parties.

1424. Did you pay any money on Mr. Boyle's behalf ?- Not a cent.

1425. Do you know General Hewson ?-I do.

1426. Did you pay him any money on behalf of Mr. Boyle at any time?-Not a cent.

1427. Did you lend him any money at any time?—Not on Mr. Boyle's account. By Mr. Trow:

1428. Were you acquainted with Mr. Cotton's circumstances?—Well, really I was not. I had not been very long acquainted with Mr. Cotton.

1429. It did not strike you that the deposit that he made with you was not his own money?--Well, I naturally thought so-that he was gotting it from MacLean, Roger & \mathbf{C}_0 .

1430. Deposited for somebody else ?--Well, no; I did not think that.

By the Chairman :

1131. As far as you knew, Mr. Cotton was acting for himself in this matter?— For himself, as far as I knew.

1432. And nobody told you that he was acting as a go-between between MacLean, Roger & Co. and Mr. Boyle?—No; I knew nothing at all about these transactions. I was attending to my business. I was not mixed up in the contract matter at all, except that Mr. Boyle simply asked me for a cheque to accompany a tender for the printing, and I think he and I dropped up to the Buildings one day and went into Mr. Hartney's office, and it was handed in with Mr. Boyle's tender. Apart from that, I knew nothing of these transactions.

1433. Did Mr. Boyle give you a receipt for that deposit?-Ile gave my cheque back.

1434. I notice that Mr. Boyle, in his letter, asks for his cheque to be sent to Toronto. If you furnished the money, why should he want the cheque sent to Toronto?—I don't know. I noticed that. I was a little delicate about it, and I passed the remark to him that I wanted to use the money soon. Why he gave instructions that it should be sent to Toronto I don't know; I suppose because the cheque was put in in his name.

By the Chairman :

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1435. And the cheque went to Toronto ?-Yes.

1436. And it was returned by Mr. Boyle from Toronto to you? - And was returned by Mr. Boyle from Toronto to me.