Q. And when Gelinas found that he was \$15,000 in the hole, did he accept your accounting in the same complacent spirit?—A. I think that is so. He had to pay that to the bank.

Q. Because of the business you had done?—A. I will admit that.

Q. He took your estimate of the profits and losses of the business, without question, did he?—A. He must have:

Q. I suppose Gelinas knew Belisle, did he?—A. I suppose he did, yes.

Q. He could tell us about him?—A. Maybe.

Q. Is there any doubt in your mind that he could?—A. There is no doubt.

I say maybe he could tell.

- Q. It will be interesting to hear what he will tell us. Just one last question I want to ask you; I understood you to tell Mr. Calder that you saw the two Americans who had gotten away from the boat the day afterwards?—A. Yes, sir.
- Q. And, that they explained to you how they slipped away?—A. No, they did not explain to me how they slipped away.

Q. One man said he had made three efforts before he was successful?—A.

Yes.

Q. Were you then a Preventive officer?—A. No, oh no.

Q. You had not responsibility in regard to those men who were admittedly fugitives from justice?—A. No, sir. I resigned in 1922, and this was in 1924, after the seizure of the barge Tremblay.

Q. This was in the period when you got into the activities Bisaillon speaks

about?—A. You were accusing me.

Q. You had a fellow-feeling. I can quite understand that?—A. (No answer).

Mr. CALDER, K.C.: Would you allow me to interrupt this testimony, to put Mr. Lever in the witness box. He has to get away. Mr. Lever is one of Mr. Nash's staff.

Hon. Mr. Stevens: Will it take the rest of the evening?

Mr. Calder, K.C.: No, it will take a very short time. I have only a few questions to ask of him.

Hon. Mr. Stevens: Mr. Brien can stand aside for a time.

The CHAIRMAN: Mr. Brien, you may retire now, but wait in the room until we adjourn.

WITNESS: All right, sir.

Witness retired.

GEORGE FRANCIS LEAVER called and sworn.

By Mr. Calder, K.C.:

Q. Are you in the employ of Clarkson, Gordon and Dilworth?—A. Yes, sir. Q. Were you specially committed to the examination of the books of the R. and G. Company?—A. Yes, sir.

Q. You made a partial report?—A. Yes.

Q. To Mr. Nash, on the situation of these books, which reads as follows:

"Re: R. & G. Manufacturing Company

CUSTOMS ENQUIRY

OTTAWA, 20th May, 1926.

In response to my instructions I received this morning from Mr.

G. F. Leaver of our staff, the following report:

'On or about Tuesday, March 16th last, we completed as far as we could go at the time our examination of this company's books.

[Mr. G. F. Leaver.]