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

THURSDAY, Jan. 31.
Examination of J. J. Miller by Mr. Walker.
Q.—But for the \$100.00 would there be a specific statement?
A.—It would be in the paymaster's book.
Q.—But would it go through the books at Sydney?
A.—A voucher issued through the Bank of Montreal for the month of August would show the cash required.
Q.—That is how you got the exact amount. But take this \$100.00, there is a definite cheque for a definite sum, where was that charged up in Sydney?
A.—That payroll Mr. Knight showed just now would show it.
Q.—Up at Sydney the same?
A.—They had the payroll or copy of it every month.
Q.—In your books at Sydney—your regular accounting books—you did not have a bank account corresponding to the payroll account there. Suppose the payroll account at Wabana had \$20,000 to it, did you have a similar account that you could check over with that?
A.—No. We did not keep the payroll because when the cheques were in the payroll it would adjust itself.
Q.—Of course, you had a general bank account in your books?
A.—We kept the Bank of Montreal general account.
Q.—I mean general. You had two bank accounts at Bell Island—general and payroll?
A.—Yes.
Q.—What account did you have in your books at Bell Island?
A.—Just cash account.
Q.—Would you not have a general bank account there?
A.—That would be cash and general.
Q.—You drew cheques on Bell Island for expenses? You would draw cheques—you and Mr. McDonald?
A.—Yes.
Q.—Would you not cash a cheque over the counter at the Bank at Bell Island?
A.—Yes. We would have to put a voucher through for it.
Q.—Could you draw a cheque and take it to the Bank and get the money?
A.—Well, we would have to keep a record of it.
COMMISSIONER.—If you took a cheque to the Bank and handed it to the cashier over the counter?
A.—It would be impossible to do it.
Q.—Why?
A.—Because it would have to appear in the payroll.
Q.—But that would make it impossible. The bank was not forbidden to cash your cheques?
A.—If we brought a cheque to them we could put what we like on it, and they would cash it.
Q.—And that is your answer. It has taken some time to get it.
M.—WINTER.—Supposing you cashed a cheque for \$1,000, what entry would be made in your books and under what account? You would have the \$1,000 cash in your office.
A.—Yes.
Q.—How would that be entered?
A.—In our cash book.
Q.—Did you have a record of the amount in the bank as well as the cash in your office?
A.—Yes.
Q.—So that any cheque drawn on the general account on the bank at Wabana would appear in your books?
A.—Yes.
Q.—But the payroll accounts would not appear in that way?
A.—No, because the voucher would be deposited in the bank.
Q.—You would have to go to Sydney to prove that?
A.—Yes. All the cheques went to Sydney.
Q.—Here is a draft dated August 15th for \$4,000.00 and it is marked "Paid" on August 12th. You got that draft back again?
A.—Yes. It would go through the bank.
Q.—How did you get it?
A.—At the end of the month with our cheques.
Q.—That is, the cheques you had your full accounts of all your business transactions?

A.—Yes.
Q.—You sent up a Bank account taken out of your own books and this did not contain this \$20,000?
A.—Our books did not.
Q.—But did the Bank statement?
A.—The statement sent was a copy of our books; not of the Bank.
Q.—Well, it did not contain this \$20,000?
A.—No.
Q.—You sent the statement regularly from your books; well, did you not send the Bank statement to check it up?
A.—We had a yearly audit and the auditors sent to the Bank to get a statement.
COMMISSIONER.—But that was not your monthly course; you only got things from your books and not from the bank?
M.—WINTER.—It was possible for you under that system for you at Wabana to send up a statement showing that at that time there was \$50,000 in the Bank, where as a matter of fact there would be \$20,000?
A.—Quite possible.
Q.—They had nothing to check your statement by until they got a certificate from the Bank. Was that the case with the \$20,000?
A.—Yes.
Q.—What about the other drafts?
A.—They were all done the same way.
Q.—If anyone wanted to ask for a statement of the Company's account in the Bank, they would have found that amount charged to the Company?
A.—Yes.
COMMISSIONER.—The Bank did not keep those items in a suspense account, they debited the Company?
A.—Suspense as far as we were concerned at Bell Island.
Q.—There would be no suspense in the Bank?
A.—No.
M.—WINTER.—What record did you keep at all of these drafts. You knew they were entered in the Bank but not in your books? Where did you keep them?
A.—On a slip attached to the statement.
COMMISSIONER.—We can see the yellow statement?
M.—WINTER.—That would cover

things that did not appear in your bank account?
A.—That would cover items in our account.
Q.—Then they would be entered in the regular way?
A.—Yes.
Q.—That would be expenses for which you had no voucher. It would be anticipated payment if you had them in the books?
A.—We could not put the vouchers through.
Q.—But these drafts were all paid?
A.—Yes, the same thing applied to the others. They would be all paid.
Q.—And would there be no other record at all?
A.—No.
Q.—Now to get back to the regular cheques. Were they not entered up in the books as against the general account, but only put down here as memos?
A.—Waiting for authority from Sydney to put a voucher through to transfer it.
Q.—How could it be waiting for a voucher to put it through when Sydney did not know it?
COMMISSIONER.—We know you saw Mr. Gillis in October, but we are dealing with before you saw him in August. Supposing that Sir Richard had come back as you expected, to would in two months and he then paid all these things back, would Sydney have ever known anything about it?
A.—Yes.
COMMISSIONER.—How?
A.—I reported it right after Sir Richard asked for the \$65,000.
Q.—You reported what?
A.—That Sir Richard was looking for that accommodation.
Q.—But if the accommodation had been paid off in October, these transactions would never have been brought to the notice of Sydney at all?
A.—No.
Q.—At that time you hoped or possibly hoped they would be cleared up and you did not call their attention to these transactions in August?
A.—No.
M.—WINTER.—You were expecting the voucher of authority from Sydney and you told Mr. Gillis about it. When did you tell him this?
A.—In the fall of 1920.
Q.—Are you sure of that?
A.—As far as I can remember.
COMMISSIONER.—We know you got the transfer in April 1921, but you talked of it before?
A.—Yes, the time the note matured in the fall of 1920.
M.—WINTER.—I am dealing with these drafts amounting to \$26,000.00. They would come in at the end of August at the latest?
A.—But Mr. Gillis said yesterday he did not know anything about it until April 1921.
COMMISSIONER.—The only thing he knew about in October was the \$20,000 note?
M.—WINTER.—Your only thing about this draft was to make a pencilled memo. Was that all sent up with your statements to the head office?
A.—Yes.
Q.—But what purpose did it serve. Was it not merely a memo. of these amounts?
A.—To keep the difference between the bank accounts and records straight so that they could be adjusted from month to month.
Q.—But the statements that went

up to Sydney did not contain any of these drafts?
A.—No.
Q.—So that amount which would appear in the statement rendered to Sydney was \$26,000 larger than you actually needed?
A.—Yes.
Q.—How did you expect to get that authority, from what you told Gillis?
A.—When Gillis was here in October he was trying to arrange an extension for a couple of months until Sir Richard got back.
Q.—You merely made this list to verify the amounts, but that was not sent to Sydney, and Sydney would not know about it except through Gillis.
M.—WARREN.—You say, Mr. Miller, that the auditors in Sydney would have seen this transaction had they checked up the Bank account from month to month.
A.—Yes.
Q.—Do you know what the practice was in Sydney with regard to the checking of the Bank account?
A.—I was not supposed to know.
Q.—Then the only person who can give evidence as to whether the Bank account was checked up so that they did know about this \$26,000 would be Mr. Tasman?
A.—Mr. Tasman.
Q.—Or whoever was responsible for doing that work in Sydney?
A.—Yes.
COMMISSIONER.—Is Mr. Tasman here?
M.—KNIGHT.—He is coming by the train.
COMMISSIONER.—He did not come by the train this morning. I thought somebody might have come by the train.
M.—LEWIS.—I think, Mr. Miller, that Mr. Gillis has testified that you admitted to him that these various sums represented by the drafts and notes had been taken care of by you through the payroll. Did you make that statement?
A.—Through the payroll, no sir.
Q.—Did you hear his testimony on the subject, as to what you said to him?
A.—Yes.
Q.—In that true?
COMMISSIONER.—Did he say that to you at any time?
A.—It never occurred on the payroll.
COMMISSIONER.—I understood Mr. Gillis certainly to say that you told him that you were in some way passing these sums through the payroll. Did you tell Mr. Gillis anything of the kind?
A.—The bank payroll, not our books.
Q.—Did you tell Mr. Gillis anything about these sums represented by the drafts, and about the payroll did you tell him anything about

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those two things being connected?
A.—I told him that the sums were charged up at the bank in the payroll and general account. They were not carried in the payroll at the office.
Q.—Not charged up in your books because it had been paid?
A.—It was paid, yes.
Q.—(Reading from notes.)—I remarked that the note had been paid, and he said it had been paid from the payroll account at Wabana. That is Mr. Gillis' evidence. You now say: "that was not what I said." I said that it was in suspense at the Bank in the payroll and general account. I hope Mr. Gillis understood you. It was not in suspense account then, in April, was it?
COMMISSIONER.—Did you hear what I said?
A.—Yes.
Q.—Did anything of that sort take place? That the \$20,000 note had been paid from the payroll account at Wabana?
A.—I told him at the time that the amount was in suspense at the bank in the payroll and general account.
Q.—Did you tell him that the \$20,000 had been paid in connection with the payroll, or covered up in the payroll account?
A.—No. I said it was left in suspense at the bank at Wabana.
Q.—Did you mention the word "Payroll" to him at all?
A.—Not in your office.
Q.—At any time or any place?
A.—I told him the amount was left in suspense at the Bank in the payroll and general account.
Q.—There was no suspense account at the Bank. But, did the Bank

carry this item of \$20,000.00 in its suspense account after it had been paid?
A.—No. It was charged to our account.
Q.—And charged to your account because it had been paid?
A.—It was paid, yes.
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It was charged up to either one of the accounts.
Q.—But not in suspense. There is a definite debit all over.
A.—Well it was still in suspense until it was adjusted until the vouchers were brought to cover, so it could balance the books.
M.—LEWIS.—Have you offered any explanation, any full or complete explanation of just how you came that up in the payroll account?
A.—I never covered it up in a payroll account.
M.—LEWIS.—I don't know, I am sure. Will you explain just how you were able to pay that \$20,000.00?
(Continued on page 7.)

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