

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

(Continued from page 6).

When they obtained it. I think it would be very much better to ignore their activities.

MR. HOWLEY—I am making the present application on the assumption that this was the official report, because I was under the impression that an official report of the proceedings was being furnished to the newspapers and it is the official report I am entitled to bring it under the notice of the Commissioner.

THE COMMISSIONER—I do not propose to entertain the application. I have nothing to do with the matter. Let us get on with the matter. What witnesses do we call?

MR. HOWLEY—My first witness is Mr. Donald Fraser.

MR. DONALD FRASER is sworn and examined by Mr. Howley, K.C.

MR. HOWLEY—Mr. Fraser, what is your occupation?

A—I am Business Manager of the firm of Messrs. Squires and Curtis.

Q—How long have you been engaged in that capacity?

A—Since April 8th, 1921.

Q—Prior to your engagement with Squires and Curtis what experience had you previously?

A—I had been a clerk with the Bank of Nova Scotia since August, 1917.

Q—When you entered into your engagement with Squires and Curtis, what duties did you undertake to perform?

A—I had been a junior accountant at first with the Bank of Nova Scotia; later I was transferred to the office of Squires and Curtis to look after their business.

THE COMMISSIONER—You had no experience; I mean you had no previous experience in a law office; your experience was purely financial.

MR. HOWLEY—And your employment with Squires and Curtis was exactly with the financial end of the business?

A—Yes.

Q—When you entered the office of Squires and Curtis, were there anyone else in the office?

A—I was told that Miss Miller had been looking after that.

MR. HOWLEY—That is the present case?

A—Yes.

Q—Was she in the office when you there or had she left?

A—She was in the office.

Q—How long after your entry to the office did Miss Miller continue to operate in the office work?

A—I do not remember exactly the date. I think it was near the end of June 1921.

THE COMMISSIONER—You mean she never in the office after June 1921?

MR. HOWLEY—Well, during the time that elapsed from your entry to the office and the departure of Miss Miller, did Miss Miller have any to do with the financial and accounting work?

A—Yes. I did not take over the cash or have anything to do with the cash until June 1921.

Q—Who kept the cash during that interval?

A—Miss Miller and her assistant.

Q—What were you employed at during this period whilst Miss Miller was still there?

A—I was told by Sir Richard Squires to look after certain accounts.

Q—When you came into the office first you had received some specific instructions from Sir Richard Squires. Is that correct?

A—Yes.

Q—Would you tell us what these specific instructions were?

A—He gave me to understand that certain accounts had to be attended to immediately, and that I had to make a special effort with them.

Q—What were these accounts?

A—They were rent accounts.

Q—You went into the office in April, 1921, and immediately took up work on rent accounts and thereafter took over other work of the office, I presume?

A—Yes.

Q—When you went into the office and engaged in this work how did you find the accounts?

A—They were in an appalling condition.

Q—Do you refer to rent accounts or all the accounts?

A—Practically everything, I guess.

Q—When you say an appalling condition would you be good enough to explain more in detail what you mean?

A—The first thing I saw on a desk was a mass of papers and documents, presumably belonging to the person whose work I was to take over and which was piled a foot high. There were sundry scraps of paper with particulars on them, amongst them.

Q—The desk, apparently the desk of the accountant, was piled with all sorts of indiscriminate memoranda?

A—Yes.

Q—How did you find the accounting books?

THE COMMISSIONER—Take the ledger for instance?

MR. HOWLEY—Possibly I can put it in another way. What books did you find in an appalling condition?

A—There were rent arrears for which the cash receipts were noted. They had a separate ledger for the rent.

THE COMMISSIONER—That is the ledger Mr. Curtis produced the other day. How much of that ledger was written up? Or let me put it this way? Was it anything like up-to-date?

A—No.

Q—Was it six months behind?

A—I found later that all for 1920 was incomplete.

MR. HOWLEY—Was there a general cash book kept?

A—Yes.

Q—How did you find that? Was it written up to date?

A—No.

Q—How far behind was it?

A—Yes.

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A—There had been entries that had been entered up to March but after that they had not been entered.

Q—In those pages you got around to do the work of doing the Ledger and entering up the general accounts?

A—Yes.

Q—Did you write up the Ledger and cash book?

A—Yes.

Q—Where did you get the material for writing up those accounts?

A—From cheque stubs and office receipts, which Sir Richard Squires kept in duplicate, and from sundry memoranda made on the back of those receipts.

Q—By whom were they written?

A—Some of them in Miss Miller's writing and some of them by the clerks in the office.

Q—So that these were the only records that you had available to enable you to write up the book?

A—That is all.

Q—And from these different records you had from time to time made the entries and brought the book down to date?

A—Yes.

Q—Are the books from the period of Miss Miller's office up to date now?

A—They are up to date as far as I could bring them.

Q—Are any matters outstanding?

A—Yes, on going through the ledger I found several matters that I could not understand, but in course of time I was able to make them out.

Q—You took a list of the outstanding items for your own convenience and as you were able to deal with them, and locate and explain them you eliminated them from your list?

A—Yes.

Q—But you still have a number of items outstanding and unaccounted for?

A—Yes.

Q—Do you remember during the course of your investigation coming across any cheque stubs which you were unable to account for?

A—Yes.

Q—Do you remember what those cheque stubs were, or how were they marked, if at all?

A—I do not remember all of them. Some had the amounts on them and some had initials.

Q—Did you make any enquiries with regard to them?

A—Yes, I asked Miss Miller about them.

Q—What did she say?

A—I cannot remember, but she gave me no satisfaction.

THE COMMISSIONER—That does not help me very much.

MR. HOWLEY—Did you ask anybody else?

A—I told Sir Richard Squires that there were a lot of entries in the office that I was at a loss to understand.

Q—What did he say?

A—He said he was afraid he could not give me much help in the matter. I do not remember his exact words but that is a gist of his reply to me; and he said that Miss Miller was the only person who could give me any information on that point.

THE COMMISSIONER—Was that shortly after you entered upon your duties?

MR. HOWLEY—It would not be until after I had finished with the rent rolls.

Q—Would it be in June month or sometime after June?

A—I cannot remember.

Q—I suppose you saw into the stubs when you began on the general work of the office?

A—Yes.

Q—Well it would be soon after you began this work, at least at the end of August, 1921.

A—Yes.

MR. HOWLEY—I think you told us Mr. Fraser that prior to your entry to the office that the books were kept by Miss Miller?

A—Yes.

Q—And Miss Miller's book-keeping end of the office would extend back for some years would it not?

A—Yes.

THE COMMISSIONER—He does not know himself. He has told us already that he was told that Miss Miller had been the book-keeper.

MR. HOWLEY—Did you know Miss Miller's handwriting?

A—Yes.

Q—Did you have occasion to examine the books at the time of your entry to the office?

A—Yes, in 1921, when I examined the books for 1920.

Q—Had you any occasion to go into 1919 work?

A—No, it seemed to be in perfect condition.

Q—So that in the course of your work you did have occasion to refer to the books in the period prior to 1920?

A—Yes.

Q—And these books you say were mainly in the handwriting of Miss Miller?

A—Yes.

THE COMMISSIONER—She has told us that already unless you want to witness to contradict her. Let us not occupy time improperly.

MR. HOWLEY—So that the books for 1919 were kept very well?

A—Yes.

Q—And this state of affairs you told us of, as applying so far as the books were concerned, commenced sometime in 1920?

A—Yes.

Q—This cash book I think is belonging to the firm or office of Sir Richard Squires? (Produces book to witness).

A—Yes.

Q—That book I think contains the personal cash notes of the office for a period from sometime about 1917 down to and after 1920?

A—I think it begins in 1919 and extends to 1920 and 1921.

Q—And generally is illustrative of the two different conditions of the book-keeping or accounting that you have just referred to?

A—Yes.

MR. HOWLEY—I wish to offer that book.

THE COMMISSIONER—Do you want me to read it through. You put it in the hands of the witness if you want to

call attention to entries in it. I do not want to go through it from A. to Z.

MR. HOWLEY—I merely offer it to illustrate and confirm that the witness got these books up to the end of 1919.

THE COMMISSIONER—After that chaos that we had the other day do you want me to test that again. At the present time I am disposed to contradict the witness. It confirms what Miss Miller said and does not touch the matter we are dealing with the least bit in the world.

MR. HOWLEY—During the period which you were in the office and before Miss Miller left did you have any reference to this ledger?

A—Yes.

Q—Did you have any reference to this ledger in conjunction with Miss Miller?

A—Yes.

Q—In fact I think that for the purpose of your investigation of the accounts this ledger was frequently referred to by you and from you to Miss Miller for information?

A—Yes.

Q—During the period that you were going through this ledger with Miss Miller did you find any sheet in this ledger marked J. T. Meaney?

A—There was a sheet in the ledger marked J. T. Meaney.

THE COMMISSIONER—When did you first see that sheet?

A—I do not remember any particulars about it at all.

Q—Can you tell me if it was at the first stage of your employment that you noticed a sheet marked J. T. Meaney?

A—I can't remember.

Q—Would it be before the end of 1921?

A—Probably before the end of 1921.

Q—You say that that sheet was marked J. T. Meaney?

A—Yes.

MR. HOWLEY—Was the name J. T. Meaney written in pencil or ink?

THE COMMISSIONER—Is that sheet in existence now?

A—Yes.

THE COMMISSIONER—Well then that will show much better than the witness can remember about it.

MR. HOWLEY—Was this sheet marked J. T. Meaney?

A—Yes.

Q—Will you describe to the Commission what other marks were on it?

THE COMMISSIONER—I do not like this sort of re-evidence. The marks upon it I will see when I see the sheet and I am not supposed to listen to anybody else. Better put the sheet in the hands of the witness and see if he will identify that as the sheet which he saw.

MR. HOWLEY—Is that the sheet?

A—Yes, that is the sheet.

MR. HOWLEY—I ask you to put it in.

THE COMMISSIONER—Certainly I will mark it. These sheets are not stamped so that one cannot tell its place in the book. It is not like the folio of an ordinary bound ledger. They are not as they witness?

A—No.

THE COMMISSIONER—What are those folios Mr. Fraser. Are these the written folios of 1924 and 1925?

A—Yes.

Q—These represent the folios of the cash book from the items have been derived?

A—Yes.

MR. HOWLEY—at the time that you saw this sheet was it in the condition that it is in now?

A—No, when I saw the sheet there was absolutely nothing on it but J. T. Meaney.

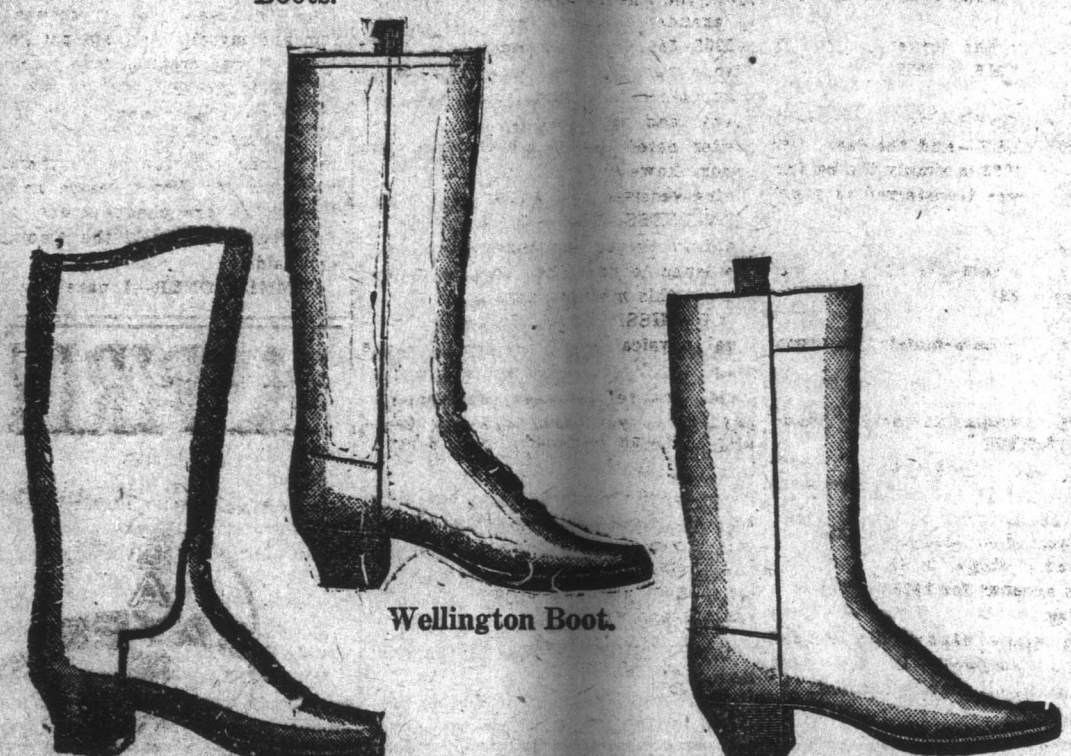
Q—Do you know whose handwriting J. T. Meaney's is in?

A—It is the handwriting of a former clerk in the office who left when I went there.

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Q—Who entered the items that are now appearing in the sheet?

A—I did.

Q—I think that this sheet was attached to the ledger up to a few days ago?

A—Yes.

Q—And it was detached by you and given to me for the purpose of looking into this matter and it had not been replaced since?

THE COMMISSIONER—Did you enter there the items you got from the stubs?

A—There is no stub in J. T. Meaney's name. There were some stubs with J. T. in it.

Q—Did you ask Miss Miller what it meant?

A—She did not tell me anything definite about it.

Q—What did she tell you?

A—I would have to refer the matter to Sir Richard Squires.

Q—And these stubs with cash marked J. T. on them were never entered in the ledger at all?

A—No.

MR. HOWLEY—They are still in the outstanding unaccounted for items?

A—Yes.

Q—Those stubs in the folio have been inserted by you since that sheet was extracted. They have been inserted by you for reference?

A—Yes.

Q—Now was there any other sheet of reference in the books marked J. T. Meaney?

A—No.

THE COMMISSIONER—I do not know what we are spending time over because Miss Miller did not suggest there was.

MR. HOWLEY—Pardon me, sir, there was a sheet entered J. T. Meaney and on which she entered the records of every payment.

THE COMMISSIONER—I certainly did not get that. Her evidence was that the transaction was secret.

MR. HOWLEY—I state most emphatically and positively that the

evidence of Miss Miller, in my recollection, stated that there was a sheet entered J. T. Meaney and on which she entered the records of every payment.

THE COMMISSIONER—Your recollection may be right. I have not got a copy of the official report before me but reference to it ought to settle the matter. If she said or thinks she said that there was or ought to be a page in the ledger in which the transaction of Meaney's was to be put out I take the answer from her or from you that there is not such a page.

THE COMMISSIONER—Now then we can take it that there is not such a page entered of the transaction to which Miss Miller deposed.

Q—These entries which you made in Mr. Meaney's account were made up from such entries as you found in the cash book?

A—Yes.

(Continued on page 8).

There must be something that will help me!

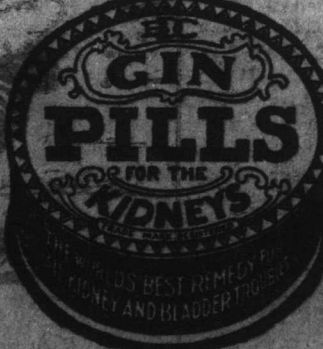
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