

increased, would have to be continued in the next account both at the beginning and at the end, and once a false entry made, it would require to be continued in the succeeding months, taking care to add to this any further sum received during the month. In Hubbell's evidence it is said that these defalcations in the Baltimore Bank account were traced back as far as in 1882, and that the latest was in January last. In the March account there does not appear that anything was drawn from the Park Bank for that month, consequently the same difference appears in the balances at the head and at the end. In this account the balance was raised by \$95,000. Figures were erased in the balance brought up from the preceding month at the head of the account on the credit side and replaced by others. The same operation was performed with regard to the balances at the foot of the account, both on the credit and debit side. A clerk of the Baltimore Bank, Marshall, who was entrusted with the preparation of these accounts, says in his evidence that when it left his hands, both the balances at the head and at the end were \$95,000 less than what they now appear to be; or, in other words, \$95,000 more than what the Baltimore Bank acknowledged to owe the Park Bank. Now, who could have made this alteration? It is not likely that a clerk in the Baltimore Bank would have increased purposely the liability of his own bank to the Park Bank; besides, he could hardly have had an opportunity to do so, as Marshall tells us that it was his custom, after preparing each month these statements, to put them in an envelope and address them himself; it is true that he does not remember particularly if he did this with the account in question, but he thinks he did with it as he was in the habit of doing with all of them. Moreover it is in evidence by the depositions of Hubbell, Titus and Warren, that to the best of their belief at least two of the altered figures are in the handwriting of the accused. These witnesses are employed in the Park Bank and familiar with defendant's figures specially. In addition to this evidence we have also the fact that in the next account receiv-

ed from Baltimore after the accused's departure from the Park Bank, the balance brought up from the preceding month as due the Park Bank was exactly \$95,000 less than what the March account represented it to be, and which had been reported then correct to the Baltimore Bank under the accused's signature. If any one else than the accused either in Baltimore or New York had made the previous alterations, why did he not continue to do it after the accused's departure from the bank?

Another circumstance which points also to the accused is this: The tickets upon which money was obtained from the teller were handed afterwards to the accused, made up in bundles and laid away in the bank. A search recently was made for the January ticket upon which the accused drew \$3,000, but although the bundle to which it ought to belong was found, this ticket was not in it. Who had the opportunity and the interest to remove it but the accused? In addition, we have this fact also that the accused left a good position suddenly and without any apparent cause; he secretes himself at first near home, and finally comes to Canada after word is given to one of his friends that a warrant is out for his arrest; he is a fugitive from justice. Soon after his leaving the bank a report is circulated that he is a defaulter, and even the exact amount is mentioned, to wit, \$95,000, and this is said by his own relations. The officers of the bank hear of this, and they are at a loss to know how it has been done. The books are apparently all right and Mr. Hubbell, the head bookkeeper, a friend of the accused, cannot find how it was possible. He proposed to the directors to try and have an interview with the accused "merely," he says, "to ascertain the amount of the defalcation and the method of doing it." The directors and General Barlow, their legal adviser, consented that Hubbell should see the accused.

[To be continued.]

INSOLVENT NOTICES, ETC.

Quebec Official Gazette, Oct. 6.

Judicial Abandonments.

Horace A. Gagné, trader, Rivière du Loup, Oct. 2.