

HEARS PASTOR

Morrison, D.D.
Pulpit at Both
services

LE SERMONS

Mr. Morrison, D.D., of Chatham, N. B., preached in the pulpit at both services yesterday.

His sermon was on the subject of "The Life of the Christian." He said that the life of the Christian is a life of sacrifice, of giving up all for Christ. He said that the Christian should be a light to the world, and should be a blessing to all who come in contact with him. He said that the Christian should be a peacemaker, and should strive to bring about peace and harmony in all his dealings with his fellow men.

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AT SYDNEY

S. Aug. 2.—Fire early today destroyed the dwelling owned by G. N. ...

WOMEN SUFFOCATED

Aug. 2.—Three miners ...

URE

Relieve all the troubles ...

AD

Small pills to those who ...

CHE

Small pills to those who ...

AD

Small pills to those who ...

STILL MORE EVIDENCE OF POLITICAL UNFAIRNESS OF HAZEL GOVERNMENT

Report of Auditor Miller After Incomplete Investigation Handed Out.

Claim That Lieut.-Governor Tweedie Owes Province \$8,000 Interest Money Emphatically Denied by His Honor Whose Explanations Are Disregarded—An Attempt to Manufacture Political Capital

The report of Auditor Miller, appointed by the provincial government to examine the books of the crown land department, was yesterday morning handed to the evening newspapers favorable to the administration and appears below. In regard to the "suspense account" it is claimed that there is due to the province from Lieut. Governor Tweedie \$8,000 interest due on the sum of \$13,686.76, which was carried as suspense account from 1893 until October, 1906, when Hon. Mr. Tweedie closed it by personally handing the amount to the deputy receiver general. Notwithstanding the fact that his honor, who endeavored to place at the disposal of the province the information in his power to facilitate the auditor in his work, emphatically denied that he was in any way responsible for the amount named and gave the assurance that his denial could easily be substantiated upon proper investigation, the report was rushed into publication without any investigation, and the explanation made by the lieutenant governor, the latter in a letter to Hon. W. C. H. Grimmer, which appears below, explains the matter at length and finally adds that if after a full and proper investigation Mr. Hazen should conclude that he is responsible for the amount named, he would be glad to pay the amount rather than bring up the names of those men who were concerned and who are now dead and give publicity to the transaction.

Last evening after the publication of the report the lieutenant governor was asked by The Sun if he would make any statement, and he promptly denied responsibility and denounced the whole thing as a piece of political propaganda. He said that he was not a politician, and that he was not interested in making political capital. He said that he was a man of honor, and that he was not willing to be accused of anything without being able to prove it. He said that he was not a politician, and that he was not interested in making political capital. He said that he was a man of honor, and that he was not willing to be accused of anything without being able to prove it.

His honor explained how he had paid more to the province than he should have paid. That he was anxious to act fairly and justly in the matter was shown, he thought, by the fact that he was willing to abide by the legal opinion of one of the government's closest friends and supporters. The auditor's report and the lieutenant governor's letter follow:

Report on Crown Land Suspense Account Investigation.

MONTREAL, July 17, 1908.

Hon. W. C. H. Grimmer, Surveyor General, St. John, N. B.:

Dear Sir—In the course of my investigation into the books of the crown land department I came across certain items which I felt it was my duty to draw the attention of your government to and which I did on the fourth of June last in the following letter addressed to you:

Crown Land Investigation.

FREDERICTON, June 4th, 1908.

Hon. W. C. H. Grimmer, Surveyor General, St. John, N. B.:

Dear Sir—In pursuance of my investigation into the books of the late W. P. Flewelling I came upon an account which I think it right to draw your attention to. As I understand that the government means tomorrow and it may be well that you be in possession of the facts so far as I am at present able to lay before you. The account I refer to starts in Mr. Flewelling's books in February 1893, and continues in these books down to 8th of October, 1896, when the account disappears from Mr. Flewelling's books, thus leaving a gap in the account which I have endeavored to follow this item into Mr. Babbitt's books, but failed. In place of it, however, I find that there was a suspense account for a very much larger sum carried on the books of the receiver general since 1895, in connection with the crown land department, details of which are as follows:

Dft. Stumpage Due do, 1895

J. Robinson, \$1,894.28

W. P. Flewelling, 1,894.00

W. Slater, 1,890.00

W. Richards, 603.40

J. B. Snowball, 1,003.48

E. Sinclair, 929.00

Thos. Hetherington, 1,520.00

Lawrence Lumber Co., 1,000.00

M. F. Richards, 491.28

This balance was carried forward each year in the receiver general's books until the 23rd of October, 1906, when it was closed by Mr. Flewelling, who paid cash to G. N. Babbitt, D. R. G., amounting to \$13,686.73. This sum was placed to the credit of the crown land suspense account and so closed the account. Three days later, namely, the 26th of October, 1906, the Bank of British North America was authorized to grant an additional ten thousand dollars overdraft to W. P. Flewelling, bringing the total amount of overdraft authorized up to \$25,000.

At the close of the fiscal year 1906 (31st October) I find the bank pass book shows an overdrawn balance of \$25,000, an amount which being in excess of the authorized overdraft, I have today asked the manager to explain as to what security he held for the excess.

I have not gone far enough into this matter to have drawn any definite conclusions, but I know that Mr. Flewelling's deficit arises in the following way:

(1) He had deposited more money in salary than he appears to have drawn out in personal checks as far as I have gone in my investigation.

(2) That during the period investigated he paid the Receiver General checks on account of stumpage, and in excess of what he deposited, that is, if we leave warrants deposited out of account.

(3) In this way he was practically paying stumpage, etc., or a considerable sum thereof out of warrants which he received from the Receiver General, and the inference is that he was retaining the cash collected on stumpage and other like accounts.

I enclose herewith the undernoted documents found among the private papers of your late Deputy Surveyor General:

(A) A blank note signed L. J. Tweedie, Surveyor General, N. B., and endorsed by the same gentleman.

(2) An order signed by L. J. Tweedie, for one thousand dollars, payable to himself, drawn on the Receiver General, Fredericton, N. B., and dated 26th December, 1893.

(3) A letter dated 29th December, 1893, addressed to W. P. Flewelling, Fredericton, signed L. J. Tweedie, which letter speaks for itself.

(4) A letter dated 2nd April, 1894, addressed to R. J. Sinclair, Manager of Bank of British North America, signed L. J. Tweedie, Surveyor General, and marked approved July 18th, 1894, A. T. Dunn, Surveyor General. This letter speaks for itself.

(5) Copy of letter addressed Hon. L. J. Tweedie, Provincial Secretary, Chatham, N. B., dated 10th October, 1895, signed W. P. Flewelling; also memo. of same date which apparently accompanied the letter.

(6) Telegram from St. John, N. B., dated 22nd September, 1896, addressed to W. P. Flewelling, signed L. J. Tweedie and A. T. Dunn.

(7) Letter addressed Hon. L. J. Tweedie dated 13th October, 1896, and signed W. P. Flewelling, which explains itself.

Taking the above facts and figures into account it may be well for you and your colleagues to consider if some explanation should not be given as to them.

Respectfully submitted,
ROBERT MILLER, C. A., F. C. A., (Canada)

given in schedule I, for, during the continuance of that account in the crown land books we find the note being renewed from time to time and eventually paid off in the receiver general's books, crown land suspense account for in schedule 5 you will find that a check No. 468, dated 8th October, 1896, was issued to W. P. Flewelling for \$1,604.28 to take up L. J. T.'s draft on J. Robinson which had remained at that figure in the receiver general's books down to the 23rd of October, 1906, at which date the suspense account was closed.

Transaction B—W. P. Flewelling, \$4,944.03 Due Stumpage 1896.

This transaction appears to arise out of a check dated the 19th February, 1896, in favor of G. N. Babbitt for the sum of \$3,700.02, signed by Mr. Flewelling, which check appears to have been included in the Territorial Revenues of the previous fiscal year and held in the Receiver General's department until 8th October, 1896, when the above referred to check was issued and the check for \$3,700.02 handed back to Mr. Flewelling. In my letter appears to have given a note for \$1,895, due 2nd April, 1894, and which note was discounted and placed to the credit of the sum of \$3,700.02, and the account was practically closed. This note seems to have been renewed from time to time, and the inference is that it was taken up with a check on the crown land ledger into the crown land suspense account, in the receiver general's ledger, and on page No. 772 in the receiver general's books it is explained by the fact that Richard's note was taken up as well as Salter's with this check—\$500 and \$1,890 respectively. I cannot quite understand the entry of the 4th September, page 254 of the crown land ledger, which reads thus:

Transaction C—W. Salter, \$1,890 Note Due on Stumpage.

With regard to this transaction, it will be seen from the first page of schedule I that Wm. M. Salter gave a draft on 29th December, 1893, for \$1,895.00, which when discounted, the proceeds were taken up with a check on the crown land ledger into the crown land suspense account, in the receiver general's ledger, and on page No. 772 in the receiver general's books it is explained by the fact that Richard's note was taken up as well as Salter's with this check—\$500 and \$1,890 respectively. I cannot quite understand the entry of the 4th September, page 254 of the crown land ledger, which reads thus:

Transaction D—W. Richards, \$503.40 Note Stumpage.

This is another case of a stumpage note not being met by the apparent debtor and taken up as shown in schedule 5 with the check mentioned in transaction C, check No. 425, dated 1st August, 1896, for \$240, being issued by the Receiver General's department to pay the interest due thereon.

Transaction E—J. B. Snowball, \$1,003.48 Draft Stumpage.

Here again is another item originating in a stumpage note, and which was not met by the apparent debtor and taken up as shown in schedule 5 with the check mentioned in transaction C, check No. 425, dated 1st August, 1896, for \$240, being issued by the Receiver General's department to pay the interest due thereon.

Transaction F—J. B. Snowball, \$1,003.48 Draft Stumpage.

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Transaction G—Thos. Hetherington, \$1,520.00 Note Stumpage.

This transaction is clearly set forth in Schedule 2 and speaks for itself without any explanation from me. Why Hetherington should not have met that note is a matter which should be explained by the Receiver General in office at the date when the note was paid out of the provincial funds, namely, the 28th of March, 1895.

Transaction H—S. Lawrence Lumber Co., \$1,000.00 Note Stumpage.

Schedule 3 shows this account in detail and I cannot see why this explanation into the books why this note should have been paid out of the public funds.

Transaction I—W. F. Richards \$401.59 Timber Berth.

It will be seen from Schedule 4 that this was a check given by W. F. Richards and discounted at the bank and taken up on Oct. 19, 1895, by a check No. 410, by the Receiver-General's department, in favor of the Bank of British North America.

Having completed my investigation, I laid before the Premier, yourself and other members of the executive council, the schedule appended hereto, including the interest statements showing that the province had lost \$8,110.07 interest on carrying this suspense account, along with a series of questions which your Premier directed me to incorporate in a letter to His Honor the Lieutenant-Governor, which read as follows:

Fredricton, N. B., June 18, 1908.

Hon. L. J. Tweedie, Lieutenant-Governor, Chatham, N. B.:

Your Honor—I have been engaged by the government of New Brunswick to investigate the position of affairs in the Crown Land office.

I have been working on these accounts for the past four weeks and in connection therewith there are several entries in the books of the Crown Land Department during the time that your Honor was Surveyor-General, on which I think you could give me some valuable assistance in clearing up, if you would be good enough to do so.

These entries also run through the Receiver-General's books during the period that you were Provincial Secretary, so that I have no doubt you will be sufficiently conversant with them to

comply with this request, without encroaching too much upon Your Honor's time.

In the Crown Land office there is a small ledger which I have called for the sake of identification "Cash Ledger B," and if you could find time to look at page 254 therein you will see the account which is under your name. The account runs from page 248, and therefrom to page 258 and covers the period from Feb. 25, 1893, down to Oct. 8, 1896.

Should like, if Your Honor would give me any information possible with regard to the following questions, which I now respectfully submit:

No. 1. On perusing the above referred to account it appears to me to be an account largely in connection with accommodation. Would you mind looking over the account and giving me any explanation you can in connection therewith. For example:

(a) Who is W. M. Salter?

(b) Can you give me any explanation that will help me to understand better the entry appearing on the foot of the page 254 in the crown land ledger, which reads as follows:

Have given a note for \$1,895, due 2nd April, 1894, and which note was discounted and placed to the credit of the sum of \$3,700.02, and the account was practically closed. This note seems to have been renewed from time to time, and the inference is that it was taken up with a check on the crown land ledger into the crown land suspense account, in the receiver general's ledger, and on page No. 772 in the receiver general's books it is explained by the fact that Richard's note was taken up as well as Salter's with this check—\$500 and \$1,890 respectively. I cannot quite understand the entry of the 4th September, page 254 of the crown land ledger, which reads thus:

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