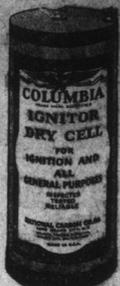


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**The Enquiry Conducted
By T. Hollis Walker, K.C.**

FEBRUARY 7TH.
Mr. S. Rowell (examined by Mr. Howley).
A.—Yes.
Q.—Returned to whom?
A.—To the customer.
Q.—But is there any relation between the signatory of the verification slip and the person who received back the cheques?
A.—Not necessarily, no. (Original slip returned to witness.)
Mr. S. Rowell cross-examined by Mr. Warren.
MR. WARREN—Mr. Rowell, do you keep in the bank and record of collateral security put up?
A.—Yes.
Q.—You do?
A.—Yes.
Q.—Well supposing a customer has an overdraft of \$5,000 and puts up collaterals covering that, you would have a record of it?
A.—Yes.
Q.—Then at the earliest possible moment I want you to bring up any record you have of collateral security held by the bank against an overdraft of \$10,000.00 by Sir Richard Squires on the 31st of July, 1920. I want you to produce for the Commissioner full particulars of what security you had.
COMMISSIONER—On the 31st of July, 1920. Sir Richard's positive evidence as that on the 31st of July there was a certain balance and that it was secured in a specific manner.
MR. WARREN—Can you get that this morning, Mr. Rowell?
A.—I think so.
COMMISSIONER—How long would it take you?
A.—I think in about an hour's time.
COMMISSIONER—Very well, then. If you find you cannot do so quite as quickly as that, we shall give you an extension. But try to get it as quickly as possible, and we shall all the sooner be able to give you final liberation. I think we shall let you go now and look for it.
Mr. Donald Fraser re-examined by Mr. Howley.
(Mr. Fraser takes the witness box.)
MR. HOWLEY—Have you with you the cash book from 1920-21?
A.—Yes.
Q.—This is the cash book that was in the care of Miss Miller prior to your taking it over?
A.—Yes.
Q.—You took over this Cash Book finally, I think, on the 1st of June, 1921?
A.—Yes.
Q.—At that time had the cash been

Q.—There is an entry of Cash Balance?
A.—Yes.
Q.—What amount?
A.—It shows a debit of \$19.31, because a deposit had been entered on the day before for an item which was not received until the day after.
MR. HOWLEY—Have you compiled from that book the balance of cash on hand on March 31st, 1920?
WITNESS—It appears to be over-drawn on that date \$1070.45.
MR. HOWLEY—It appears that you paid out more cash than you received on that date?
A.—Yes.
Q.—What did you find on April 30th, 1920?
A.—Cash on hand \$889.83.
Q.—What did you find on May 31st, 1920?
A.—Cash on hand \$976.64.
Q.—What did you find on June 30th, 1920?
A.—Cash on hand \$8137.63.
Q.—What did you find on July 31st, 1920?
A.—Cash on hand \$5120.72.
COMMISSIONER—I presume these are Miss Miller's figures and your mathematics?
A.—Yes.
MR. HOWLEY—What did you find on August 31st, 1920?
A.—Cash on hand \$8,650.30.
Q.—What did you find on September 30th, 1920?
A.—Cash on hand \$5712.57.
Q.—What did you find on October 31st, 1920?
A.—Cash on hand \$3666.45.
Q.—What did you find on November 30th, 1920?
A.—Cash on hand \$5850.82.
Q.—What did you find on December 31st, 1920?
A.—Cash on hand \$642.90.
Q.—What did you find on January 31st, 1921?
A.—Cash on hand \$6160.27.
Q.—What did you find on February 28th, 1921?
A.—Cash on hand \$6270.15.
Q.—What did you find on March 31st, 1921?
A.—Cash on hand \$7386.21.
Q.—What did you find on April 30th, 1921?
A.—Cash on hand \$9435.89.
Q.—What you have already given us the amount for May 31st, 1921?
A.—Yes, \$11,972.44.
Q.—Just one other date. Would you look up your book for March 21st, 1921, and see what you find and what was the condition of your cash account on that date?
A.—Cash on hand \$6860.45.
Q.—There is just one more. What was it for March 19th, 1921?
A.—Cash on hand \$6755.74.
Q.—Have you with you, Mr. Fraser, such cheque stubs of the Bank of Nova Scotia account for 1920 that have not yet been put in evidence?
A.—Yes.
COMMISSIONER—What inference am I to draw from this. If those books are accurate, they ought to show a credit balance at the end of May of over eleven thousand dollars. As a matter of figures is that the time when a balance was struck?
A.—No. There was no balance struck.
Q.—But in 1920 there had been a large balance and as a matter of figures she had entered a very small one?
A.—That was the last time she had made a balance.
COMMISSIONER—Did you find out whether the balance she put in was the balance in the books or the mere entry of the balance in the office?
A.—I went back three or four days and I took the entry from that.
Q.—If this is the balance that you say the books show, it was a very prosperous business apparently, with always some thousands of dollars on hand?
A.—It was just merely an entry of what cash was in the office.
Q.—But these are merely the totals?
A.—I do not know what was in the office at the time.
Q.—According to the office books, that money had to be in the office, and at the end of every month that was a very substantial amount to be in the office?
A.—None of the results show that.
Q.—But I assume your arithmetic would be right. Your figures that appear in the books are simply the result of arithmetic?
A.—Yes.
Q.—And if the figures represented the business done at the end of every month, there was a substantial amount in the office?
A.—Yes.
MR. HOWLEY—Here are some cheque stubs covering a period from January 1st, 1920, to March 31st, 1921. Will you look at these, Mr. Fraser?
A.—These are the numbered cheque stubs.
COMMISSIONER—We shall have to get the unnumbered ones too. We were told that they had been thrown out or sent back?
MR. HOWLEY—There does not appear to be any unnumbered ones available and we can only give them as far as we have them.
COMMISSIONER—It is very difficult to get from those books what we really want, because they were so badly kept; though I am not saying who was responsible for them.
MR. HOWLEY—In your checking up over the Bank accounts and the cheque stubs in the office for the period beginning January, 1920, and down

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through the period that Miss Miller had Power of Attorney and up to March 31st, 1921, did you find any cheque entries or remains of cheque entries that could not inform you properly for accounting purposes?
A.—Yes.
Q.—Can you tell us how many stubs altogether you found that were of such a character?
A.—Yes, I could tell from my list of Bayer Company. You made a list of them at that time?
A.—Later on I made an outstanding list instead of having them outstanding in the cash book. The total number of cheques that I could not understand was 59.
MR. HOWLEY—Did those 59 cheque stubs all bear the same defects? Or were there a variety of defects?
A.—There were a variety of defects.
Q.—Would you outline to the Commissioner what were the various kinds of defects?
A.—Some of them had nothing on them at all.
Q.—How many blank stubs were there?
A.—5 cheque stubs had nothing on them, but the number.
COMMISSIONER—What period are you referring to? Is it from January 1st, 1920, to March 31st, 1921, when Miss Miller's power of attorney was resigned?
A.—Yes. The number of stubs without any information but the amounts on them was 24. Altogether there were 6 stubs without amounts on them; 5 with nothing on them but the numbers; 1 with the payee's name and no amount, and 5 with neither payee's name or no amount, making a whole total of 59 which bore amounts aggregating \$47,650.61.
COMMISSIONER—I thought you were having their imperfections marked and classified? I gather now

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