

fore, to dispose of honestly, 324,574 gallons. This is not disputed. They sold to Wisser & Co. 19,389 gallons. They sent by the Grand Trunk 2,726 puncheons, containing 474,224 gallons. I express no opinion in the matter. I have no right to do it. I only arrange the facts for you. Then there were 833 barrels, which at the low estimate of 30 gallons to the barrel, made 24,990 gallons which went to Montreal. This gives a total of spirits sent to Montreal of 499,314 gallons. Then there were sent to Quebec 74,466 gallons. Altogether they make out that 619,059 gallons went over the Grand Trunk from Maitland. But there is another way by which they make the quantity 570,810 gallons, making a difference in the result of the two modes of calculation. These are the quantities of grain and spirit which have been mentioned. The Crown says, further, we do not undertake to show how it was possible to get out this spirits from the Distillery, so that the officer did not know it. But you must deduce from these circumstances—from the proof we have given—that the liquor we charge was made at Maitland, and taken from that place; and in consequence of this, we ask for a penalty of \$200, on the ground that full returns, such as they were required to make under the statute, were not made, and also ask to recover 90 cents on each gallon not returned. That is the evidence and the way the Crown puts it. There is one circumstance which I must remind you of, and which you must consider, respecting the whiskey, called Reid's; for that, no doubt, formed part of what was carried by the Grand Trunk. Mr. Arnold gave an account of a quantity of liquor which came consigned to Reid. He had, he said, an order to get that spirit whenever it came, but did not know whether the order produced was it or not. He said that all that was consigned to Reid came into his (Arnold's) possession, and that he sold it, and had instructions from Borst, Halladay & Co. to keep the proceeds separate from his other sales, and that he did so sell and account for the proceeds of it. That would clearly show that it was theirs all the while. When he was recalled again, and it was discovered that from 300 to 400 puncheons were in the cow-stables about the time the settlement took place, he says that was not taken into account then, and was never entered in the book—that it belonged to a former year—that it was sold. If it had been so sold, and the duty paid, the transaction would be right enough. He says it never was entered in the stock-book. But, you will ask, was it so sold? Was it not belonging to Borst, Halladay & Co. all the while. Did it not go to Arnold as their agent? and did he not sell for them. Put what construction you please on it, gentlemen. If they were carrying on an honest, legitimate business, what need was there for pretending that it belonged to Reid—whom nobody knew—whom nobody can produce—and who was, in fact, nobody? For what purpose, you may consider, was this name used? You may carry on business under what name you like; providing it is done honestly, there is no harm. From the account, given in this case, what idea do you form? You have had it in evidence that liquor in large quantities was put away, where the Inspector never heard of it. According to the evidence, each of these casks of liquor were worth about \$100. There were some 350 so put away, and these would represent a value of \$35,000. If there were