

Q. Then further than getting an order to credit Moss—that is all you know about it?—A. I only know that the books of the association show—

Q. You got an order to credit him with certain amounts, and you did it?—A. That is perfectly correct.

Q. That is all you know. You do not know whether these are paid or not?—A. Paid to whom?

Q. Paid to any body?—A. There are statements attached to the warrant showing it had been paid.

Q. Nothing was paid to you?—A. No.

By the Hon. Mr. Béique:

Q. Did the books balance? I am not speaking of that particular account. I ask you whether there was for the year a balance made to the books of the company?—A. Yes.

Q. Were they balanced?—A. Yes, every three months.

Q. And for the better information, if the company had not received value from the agents they would not have the books balanced?—A. I do not just catch the question.

Q. If the company had not received value from the agents for the advances which have been made to them by Mr. Moss, would the books of the company have balanced?—A. Well, the books would balance from this fact: we would charge the agent of the company with all the moneys he received and we would credit him with his commissions earned.

By the Hon. Mr. Wilson:

Q. You do not know definitely whether the agents had paid the money in at the time when you balanced your book or not—the moneys advanced by Moss to the agents? Are you in a position to say that that money was paid back to the treasury at the time you balanced the books?—A. I am in a position to state that we received more on account of that business than we paid out on it.

Q. Were the agents' balances made after it?—A. Yes.

Q. You received authority to balance the books from whom?—A. The three officers of the company.

Q. They brought no voucher as to the payment from the agents?—A. No, you do not understand me. Moton D. Moss's accounts were all balanced in July, 1898. They secured a release from him and that voucher has been in evidence, \$37,000 on all his contracts and it was charged to commission accounts.

Q. I can understand that the authorities of the company should order the books balanced, but I want to know whether the advances made by the agents had been paid back by the agents either to himself or into the company?—A. The money was paid back up to the extent that the company should receive. The agent would be entitled to his 65 per cent.

Q. Was the company refunded the money they ought to receive, that you were in a position to know that that money was paid back when you told me a short time ago that the company ordered the books balanced?—A. That was speaking of the three contracts, July, 1898. He asked me if the Moss accounts were balanced.

Q. When did Moss leave?—A. July, 1898.

Q. And you were in a position to say that all the moneys the company ought to receive on account of the advances made by the company had been so received by the company, and you were in a position to say it had been received and placed into the proper quarter before the books were balanced?—A. I am not in a position to state.

By the Hon. Mr. McSweeney:

Q. As a bookkeeper, you would call that writing it off?—A. Do you mean the \$37,000?