

is the Sterling Industrial Corporation, you will observe a balance of \$660.53, which is simply carried forward into the Beauharnois account?—

A. Yes.

Q. You did the bookkeeping, I believe?—A. No, sir, I did not.

Q. Well, you succeeded as the book-keeper?—A. I have only been doing the bookkeeping since last June.

Q. But probably you can tell me the object of the accounts being carried that way?—A. I am afraid I cannot. I did not know why they were carried.

Q. You say you did not keep the books?—A. No.

Q. Do you know of anyone available to-day who can tell me why the Sterling account was simply carried on to the Beauharnois account?—A. I may say that had I been doing the books I might have probably done the same thing, for the reason that the Sterling Industrial account was for Dr. McDougald, and with regard to the Beauharnois account, or what we called the Beauharnois account, in 1928, in the fall of 1928, when Mr. Ebbs first began making visits to Montreal, he was representing Dr. McDougald and for that reason they probably were looked upon, both of them, as belonging to Dr. McDougald.

Q. And then you will observe the Carillon account also refers to the Sterling account?—A. Yes.

Q. And probably the same answer would be true with respect to that?—A. In so far as I know.

*By Hon. Mr. Copp:*

Q. You presume that is true? You do not know?—A. I presume that to be true.

Q. You do not know personally anything about it?—A. I did not keep the books.

*By Mr. Smith:*

Q. You did not actually keep the books?—A. No.

Q. And you do not know who did?—A. I know Miss Fraser kept the books.

Q. Is she still here?—A. Yes. I have not seen her lately but she is a resident of Ottawa.

*By Mr. Robertson:*

Q. Miss Fraser is no longer with your firm?—A. No.

Q. I understand.

Mr. SMITH: Will you excuse me a second please?

*By Mr. Smith:*

Q. Mr. Mann suggests you were in the office at that time?—A. Yes.

Mr. ROBERTSON: That is what I was going to ask.

Mr. SMITH: Perhaps I can help you again.

*By Mr. Smith:*

Q. Under whose directions were those entries made?—A. Miss Fraser was with the firm twenty-five years and I do not think anybody directed her. She was entirely trusted and I think she put them in of her own accord.

Q. She did not carry on the whole legal practice in the office?—A. No.

Q. So that when a member of the firm had certain transactions, he would naturally instruct the book-keeper when an entry was necessary?—A. When an entry became necessary the entry was made by the stenographer who did the work for the member of the firm.

Q. By way of a daily blotter?—A. Yes.

Q. And these entries arose from those blotters?—A. Yes.