

about the month of July, 1925, when an officer made a seizure of smuggled goods valued at \$200 or over, and the goods were not for personal use, he was to take proceedings to prosecute forthwith.

Q. And I think you said there was a general order which went to all of them?—A. That is right.

Q. What procedure had been taken, because if you told us this I did not hear it, for returns by those officers to the Department, of the prosecutions they had instituted?—A. There are always returns. They ask for the name. I told the Examiner that they asked for the name of a legal agent to conduct the prosecution, which we got from the Justice Department, the prosecution was proceeded with, and it was all reported to the Department, what the decision of the Court was.

Q. I did not hear you say it was reported?—A. Yes, I did.

Q. The records you are going to produce since that went into effect, the reports of the legal agents to whom matters were referred for prosecution; is that true?—A. Yes, where there was a prosecution.

Q. There will be a return of what was done by the legal agent in each case, where it was referred to him?—A. Yes.

Q. They would be obtained from time to time?—A. Yes.

*By Hon. Mr. Stevens:*

Q. I have a few questions to ask of Mr. Farrow. Having regard to the practice of control of what you call out ports, you have a number of those?—A. Yes, out ports or preventive stations.

Q. Gateways, such as Emerson, Rouse's Point and so on; how do you deal with those points? Does the officer at these points report at regular periods to the Department, or to whom does he report?—A. He makes a weekly report to Mr. Wilson; he is required to do that, I think.

Q. On certain forms?—A. Yes.

Q. Supplied by the Department?—A. Yes.

Q. On which he should set forth what?—A. What he did during the week.

Q. Including any collections of revenue he might make?—A. As a preventive officer who collected revenue.

Q. You have officials at these points who do collect revenue, for instance at Douglas?—A. They report the collections every week that they make.

Q. There is a regular system and regular forms for reports?—A. Yes.

Q. Do you insist upon those reports being made regularly?—A. Yes.

Q. Are they inspected regularly?—A. They are checked by the accountant every week.

Q. Do you keep close count of the revenues so collected?—A. Yes.

Q. The Inspector I suppose of the district inspects them as well?—A. Once a year. But the system is, if I may explain it to you, that an outport will make those collections to the chief port. Take any case you suggest, say Huntingdon, he will make his collections to the collector at New Westminster every week or oftener; he is required in the first place before that to deposit his collections in a bank, when they amount to \$25 or over. That is the first thing he has to do.

Q. Any amount of \$25 or over?—A. \$25 or over he has to deposit; he has to deposit it every week or more frequently, as required by the regulations, and he will report to the Chief Collector at the port and send his report and a remittance, and from time to time he sends an independent report to Ottawa.

Q. A dual report?—A. Yes.

Q. How often is that place checked?—A. Once a year, by an Inspector.