

to be cheated out of it. In a similar way you must look upon this case. The Crown, in opening the case, says,—We gave this defendant leave to distil at Maitland on the conditions stated in the statute. To protect our revenue in this as in other similar cases, we took the most simple precautions in looking after the works, watching them, and in fact using every safeguard. The Crown had an interest in every gallon of liquor manufactured there, and they say we have ascertained that there was at that Distillery sufficient grain to have made the whiskey which we charge was made and sold in different places. That is the first point. Then they say,—All the precautions we took did not prevent you from making and taking away a certain quantity of that liquor without paying duty. Defendant hearing this charge, stands on his dignity and says,—I won't show you my books, nor give you any satisfaction. I will stand on my rights and put you to the proof. That is the proof, gentlemen, on which you are to determine the case. If the proof does not establish the charge, then it will be your duty to find against the Crown. It, as in any ordinary transaction between man and man, you are satisfied that the charge has been sustained, then your verdict will be in favour of the Crown. The charge is sought to be established in this way:—They say—We show a certain quantity of grain coming into your Distillery,—which came under your control—and allowing the full amount of 17 lbs. to the bushel, that quantity of grain would have made so much whiskey. Then they proceed to show that a certain quantity of this whiskey was carried over the Grand Trunk; and by the Grand Trunk officers they try to prove that so much spirits was carried over that road from Maitland to Quebec and Montreal, in a given time; and they say, besides that, we show that in Montreal and other places you sold so much; and, comparing all these circumstances, we have given satisfactory proof of our charges. Another ingredient which entered into this discussion was, the opportunity of taking the spirit. I have prepared for you, gentlemen—very much the same as Mr. Galt has done—statements showing the quantity of grain coming to the distillery, and also the quantity of spirits made there. From this, you will see that the quantity of corn on hand on September 1, 1864, was 644,000 lbs.; rye, 112,000 lbs.; malt, 110,000 lbs.; oats, 75,000 lbs.; besides which there were the 41 car loads of grain; the quantities coming by vessels, by the Grand Trunk, from Wiser & Co., the cars signed for by Wilkes, which, including the quantity on hand, made a total of 9,648,761 lbs. corn. From this we must deduct the quantity on hand when the Distillery stopped, which would leave 9,474,671 lbs. and if to this you add the rye, malt and oats, it would make 9,704,171 lbs. of grain. That would distill 552,246 gallons, by their own books. And, not taking into account the evidence of Jones and the other witnesses, they had on hand 8,780,976 lbs. which would give a total of 516,528 gallons. Now, you are to ask, do these statements satisfy you that they had grain to manufacture this number of gallons. That is the first step. Now here is their spirit account. They had on hand in the Distillery September 1st, 1864—duty paid—40,728 gallons; in bond, 42,352 gallons; making in all, 83,080 gallons. There is no dispute about this. Then, according to their book they took from the close receiver, 241,494 gallons. They had there-

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