

The agreement to pay these large sums of money necessarily leads, therefore, to an examination of work done by that firm for Beauharnois Syndicate, and later the Beauharnois Company. To this end the accounts of McGiverin, Haydon & Ebbs have been filed as Exhibits 88, 143, 144 and 151, which speak very eloquently for themselves.

Exhibit No. 88 is an account for disbursements only of J. P. Ebbs of that firm for his expenses to and from Montreal, where, as the evidence shows, he attended all of the meetings of the Syndicate Managers from the time he took over the Moyer interests on behalf of Senator McDougald, namely, on the second day of October, 1928. It is quite conceivable that the Beauharnois Company should pay the expenses of its Syndicate Manager to and from the place of meeting, and this is probably the reason that only disbursements are charged to Beauharnois in this connection. However, such charges as would be made for these services by the firm of McGiverin, Haydon & Ebbs would in any event be made direct to Senator McDougald, as, of course, Ebbs was acting merely as his nominee. This account runs from September 30, 1928, to the end of September in 1929, and it should be said in fairness that while it includes the disbursements of Mr. Ebbs attending many meetings, it does include telephone and telegraph charges and an odd trip to Toronto, which may be said to be in the course of legal duties carried out for the Beauharnois Syndicate.

A perusal of the files submitted by Mr. Ebbs, Exhibits 152, 153 and 154, indicates clearly that aside from the services rendered by Mr. Ebbs in connection with the incorporation and organization of the Beauharnois Power Corporation, little or nothing in the way of legal services were rendered by this firm to the Beauharnois Syndicate or Company and that the sum of \$7,500 was the first payment made to this firm on the 4th day of October, 1928, which fixes definitely the arrangement made by Mr. Sweezey with this firm.

Exhibit No. 152 deals solely with Beauharnois and according to the evidence of Mr. Ebbs (B. 263) represents the legal work done for Beauharnois:—

Q. But this Exhibit 144, you will observe, represents legal work done for Beauharnois?—A. Yes.

Q. So that the Beauharnois account and the Beauharnois file reflect the work which was done by your firm for that concern?—A. I think that is right.

It short, the sum of \$5,000 would be the most generous amount that one could imagine for the services performed, bearing in mind that in connection with the incorporation of the Beauharnois Power Corporation itself, as is clearly revealed by the file, the major portion of the work, including preparation of documents, was done by a firm of lawyers in Montreal, Meredith, Holden, Heward and Holden. This, shortly, leaves the position that Beauharnois had contracted to pay to the firm of McGiverin, Haydon and Ebbs the sum of \$50,000 definitely contingent on the passing of an Order in Council, and the sum of \$45,000 in sums of \$15,000 each over a period of three years, which has now elapsed, with the comparatively very small legal services rendered therefor.

It is a peculiar circumstance that matters affecting Carillon, Sterling and Beauharnois, as shown by Exhibits 143, 144 and 151, were all carried by the firm of McGiverin, Haydon and Ebbs in one continuous account and each set of entries has references in it to the others. The only explanation we have of this is contained in the evidence of Miss Lyla Brennan, from which evidence the following is quoted:—

Q. Now, if you will look at these, Miss Brennan, you will observe that in so far as your office is concerned, they all seem to have been treated as one account. For example, if you will take exhibit 143, which