

The Enquiry Conducted By T. Hollis Walker, K.C.

MONDAY, Jan. 14th—(Continued.)

COMMISSIONER—Mr. Fraser has told us that the ordinary work of the office would not let him do these things. I should say that the happy days when these books are put in order is far distant.

MR. HOWLEY—Something like the books of the Controller's Dept.

MR. WARREN—Did you check all the deposits in the bank with the cash book?

A—No.

Q—Did you check any of them?

A—I did not make any effort to check the cash book prior to my coming in.

Q—But you made a list of the items that you wanted Sir Richard Squires to explain?

A—Yes.

Q—What sort of items did that include?

A—Cheques that were not credited to the cash book. There were entries in the cash book, and there were not corresponding entries in the ledger. There were entries which I was unable to post.

Q—Then they had not been posted?

A—No.

Q—It was a list of what you wanted to know about. Did not that contain anything of this statement that a bank gave you?

A—Yes.

Q—Could you find any deposits in statement that you were unable to account for?

A—I have never checked over all the cash deposits for 1920.

Q—Then you cannot say anything about that?

A—No.

Q—There may have been deposits that did not appear in the cash book?

A—Yes.

Q—These blank stubs appear nowhere?

A—No.

Q—Not in the bank book as far as I know?

A—No.

Q—Night I ask Mr. Fraser does a bank balance correspond to the pass book?

A—I opened an account in June in the Bank of Nova Scotia.

Q—And from that on you kept the cash straight?

A—Yes.

Q—But before that is confusion. As much of this sheet marked J.T. as is in your writing?

A—All except the name.

Q—Let us take the item "Paid J.T. May, Feb. 7th, 1920, \$30.60," and it is marked in pencil "folio 224," does that appear on the other side?

A—No.

Q—Did you know of your own knowledge whether she has done any work for Sir Richard Squires personally or for the office after that?

A—I have no knowledge.

Q—Have you had anything to do with the Canadian Bank of Commerce account of Sir Richard Squires?

A—No. He may have sent me a cheque and asked me to deposit it at the Commerce. But I would know nothing of the account.

Q—There is no means of finding out anything about it from these books?

A—No.

MR. WARREN—Mr. Fraser, you have told us that all these items were made from a memo sent you by Sir Richard Squires?

A—No. All of them.

Q—Most of them?

A—The payments out, yes. I think there were some payments that were made in the office.

Q—Anyway, I suppose I may say that ninety per cent. were from memos sent you by Sir Richard Squires from the Prime Minister's office.

A—Yes.

Q—Then Sir Richard Squires took the payments himself.

A—And he required them to be entered in the books of the firm?

A—Yes.

Q—These items are not in chronological order but take the first payment on June 30th paid J.T. Meaney and then in brackets another on February 7th, 1920. What do they mean? Does that mean the dates Meaney was paid or the dates the notes were paid?

A—The dates they were paid to Meaney.

ATTORNEY GENERAL—Why June 30th?

COMMISSIONER—It is in fact June 30th because it was under the heading of one of those pages that was usually left blank.

ATTORNEY GENERAL—That payment of January 30th was written up in the cash book on Sir Richard Squires' memorandum was it?

A—Yes.

Q—Then there were some transactions that Sir Richard Squires wanted a record made of?

A—Yes.

Q—Have you submitted a list of the outstanding accounts to Sir Richard Squires for elucidation?

A—Yes.

Q—Are you going to produce it?

A—Yes.

COMMISSIONER—Would you like to see it? I do not see any material advantage to be had by seeing it.

ATTORNEY GENERAL—I am not pressing; I do not want it particularly.

Q—Was that a long list, Mr. Fraser?

A—Sir Richard Squires sent the record to the office, requesting that the books be kept up.

Q—When did you write that item in?

A—Some time before the end of 1921.

Q—But it is dated June, 1920.

A—There were in the cash book a number of pages that had never been used, so I used them for putting these things on record.

COMMISSIONER—I think the whole page has been written in this afterwards?

A—Yes.

Q—It all comes in order of date, and you mean that at the end of June 1920 two or three pages were afterwards filled up by you. Then there are four or five pages between that and July 30th that were never written at all. That was page 224, and page 225 goes straight on and at the bottom of page 225 you go back to 1919.

All that seems to be in Miss Miller's handwriting. Just before this.

WITNESS—I remember. It is in Miss Miller's handwriting. (Looks at book) Yes it is in Miss Miller's handwriting.

COMMISSIONER—Here is 224. This begins with an item with reference to Meaney, all this was written later in 1921?

A—I should think that would be written when Miss Miller and myself were working together.

Q—Then going on. Some of this appears to be in her writing?

A—It is all in her writing.

Q—Then we have a blank page, and then we begin July 1st, which seems to go on again fairly regularly. You apparently left a few pages to fill in at your leisure.

A—I did not. That was the year before I came.

Q—Then one more thing. This is written up not even in chronological order?

A—These were entries supplied to the office by Sir Richard Squires.

Q—Then that was the sole source of these entries?

A—Yes.

Q—Something that you got from Sir Richard Squires?

A—Yes.

Q—You say that Miss Miller wrote some of these entries, can you say when?

A—I think probably June or July 1921.

Q—She was not there after the end of July 1921?

A—No.

Q—Do you know of your own knowledge whether she has done any work for Sir Richard Squires personally or for the office after that?

A—I have no knowledge.

Q—Have you had anything to do with the Canadian Bank of Commerce account of Sir Richard Squires?

A—No. He may have sent me a cheque and asked me to deposit it at the Commerce. But I would know nothing of the account.

Q—There is no means of finding out anything about it from these books?

A—No.

MR. WARREN—Mr. Fraser, you have told us that all these items were made from a memo sent you by Sir Richard Squires?

A—No. All of them.

Q—Most of them?

A—The payments out, yes. I think there were some payments that were made in the office.

Q—Anyway, I suppose I may say that ninety per cent. were from memos sent you by Sir Richard Squires from the Prime Minister's office.

A—Yes.

Q—Then Sir Richard Squires took the payments himself.

A—And he required them to be entered in the books of the firm?

A—Yes.

Q—These items are not in chronological order but take the first payment on June 30th paid J.T. Meaney and then in brackets another on February 7th, 1920. What do they mean? Does that mean the dates Meaney was paid or the dates the notes were paid?

A—The dates they were paid to Meaney.

ATTORNEY GENERAL—Why June 30th?

COMMISSIONER—It is in fact June 30th because it was under the heading of one of those pages that was usually left blank.

ATTORNEY GENERAL—That payment of January 30th was written up in the cash book on Sir Richard Squires' memorandum was it?

A—Yes.

Q—Then there were some transactions that Sir Richard Squires wanted a record made of?

A—Yes.

Q—Have you submitted a list of the outstanding accounts to Sir Richard Squires for elucidation?

A—Yes.

Q—Are you going to produce it?

A—Yes.

COMMISSIONER—Would you like to see it? I do not see any material advantage to be had by seeing it.

ATTORNEY GENERAL—I am not pressing; I do not want it particularly.

Q—Was that a long list, Mr. Fraser?

FASCINATING!

THE WORLD'S SWEETHEART

ENTHRALLING!

MARY PICKFORD At the Majestic To-Day

In a Brand New Production of

"Tess of the Storm Country,"

SEE THE MOST BEAUTIFUL MARY IN HER GREATEST AND MOST BEAUTIFUL PICTURE.
This tremendous production was recently released by United Artists Corporation.

NIGHT
ADMISSION
20c.

Paul Jacobson and John Buss,

THE HARMONY BOYS

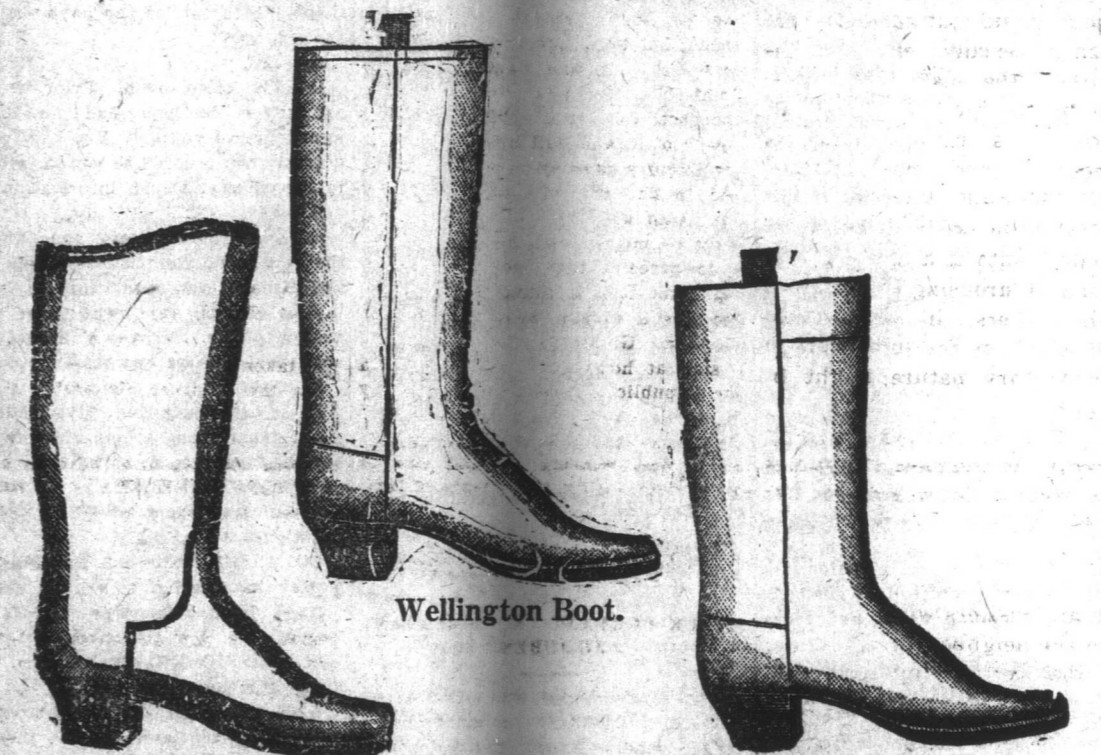
will render: "Gallagher and Shean," "The Rosary," "Roses of Picardy" and "Smilin' Thru."

POPULAR
MATINEE
PRICES.

The Fishermen's Friend!

FISHERMEN! One pair of Smallwood's Hand-made Waterproof Boots will outwear at least three pairs of the Best Rubber Boots on the market to-day!

FISHERMEN! Buy Smallwood's Leather Boots. They wear longer and are more healthy than Rubber Footwear. Leather Boots are warmer and more comfortable to walk in than Rubber Boots.



Tongue Boot.

High 3/4 Boot.

MAIL ORDERS RECEIVE PROMPT ATTENTION.

FISHERMEN! Save your money by buying Smallwood's Hand-made Tongue Boots, Wellington Boots, High and Low 3/4 Boots. These Boots are made out of all solid Leather.

Men's and Boys all Leather Laced Pegged BOOTS

FISHERMEN! Don't put your money in cheap boots. Buy Smallwood's Solid Leather Laced Boots. Double wear in each pair.

Men's Laced Pegged Boots. Only \$3.90

Boys' Laced Pegged Boots. Only \$3.10

Boys' Sizes: 1, 2, 3, 4, 5.

Youths' Laced Pegged Boots. Only \$2.60

MINERS' BOOTS! Special for Miners. Only \$4.00 the pair. These Boots being made of all Leather will outwear the cheap imported Boot, besides being much more easily repaired.

F. SMALLWOOD The Home of
GOOD SHOES
218 and 220 Water Street

Jan 14, 1924

Q—Why?

A—I did not have the time. I was entering accounts and other things kept me busy. I was merely keeping the cash book and the longer I left it the worse it would get.

Q—Do you remember when you asked the Bank for statement?

A—Yes, it was early in the year of 1923.

Q—So that you were in the office from July, 1921 absolutely in the focus as regards your Bank account and did not ask for a statement until 1923?

A—I was in the fog regarding past transactions.

Q—After you went in the office did you have a pass book?

A—No, Sir Richard Squires' account was used until June 18th, 1921, in the Bank of Nova Scotia. All the rest was Trust account?

Q—The Trust account was that of Squires and Curtis?

A—Yes.

Q—Supposing you had a probate case for administration and you had to buy stamps what account would that be charged to?

A—Trust account, all the cheques were charged to Squires and Curtis Trust account.

Q—Why Trust account, why not the regular account for a firm?

A—The R. A. Squires account was running all alone.

Q—So that you had been using the Sir R. Squires private account for regular business of the firm?

A—Until I opened the other account as I wanted to have an account for myself separate.

Q—Is that Squires account still going on?

A—Yes.

Q—Who draws cheques on that?

A—Sir Richard Squires alone.

Q—When you went there in April, 1921 was anybody drawing cheques then other than R. A. Squires?

A—Nobody but Sir Richard Squires.

Q—And nobody but Sir Richard Squires has been drawing cheques on that account since?

A—No.

to buy stamps what account would that be charged to?

A—Trust account, all the cheques were charged to Squires and Curtis Trust account.

Q—Why Trust account, why not the regular account for a firm?

A—The R. A. Squires account was running all alone.

Q—So that you had been using the Sir R. Squires private account for regular business of the firm?

A—Until I opened the other account as I wanted to have an account for myself separate.

Q—Is that Squires account still going on?

A—Yes.

Q—Who draws cheques on that?

A—Sir Richard Squires alone.

Q—When you went there in April, 1921 was anybody drawing cheques then other than R. A. Squires?

A—Nobody but Sir Richard Squires.

Q—And nobody but Sir Richard Squires has been drawing cheques on that account since?

A—No.

Q—Have you ever made any deposits to Sir Richard Squires' account?

A—Yes, and firm monies I deposited to Trust account. Sir Richard had some notes running through the Bank and if a person paid money on account it was always deposited to the credit of Sir Richard's account.

Q—So that the position is that the firm could utilize the Squires account and all firm account was done through Squires and Curtis Trust account?

A—Yes.

Q—Who signs cheques for the Trust account?

A—Mr. Curtis did it at first and now I have the power of attorney to do it myself.

Q—Were you in charge of the books in May, 1921?

A—No, June 1st I took charge of them.

Q—You went there in April 1921 and formally and officially took charge of the cash book in June 1921?

A—Yes.

Q—(Continued on page 4.)

Canned Fruits of Selected QUALITY BY FIRST CLASS CANNERS.

- 2½ LIBBY'S RASPBERRIES, Choice, 50c. Can.
- 2½ LIBBY'S RASPBERRIES, Fancy, 60c. Can.
- 2½ DEL MONTE RASPBERRIES, Fancy, 60c. Can.
- "LILY OF THE VALLEY" RASPBERRIES, Glass Jars.
- 2½ LIBBY'S STRAWBERRIES, Choice, 50c. Can.
- 2½ LIBBY'S STRAWBERRIES, Fancy, 60c. Can.
- 2½ DEL MONTE STRAWBERRIES, Fancy, 60c. Can.
- "LILY OF THE VALLEY" STRAWBERRIES, Glass Jars.
- 1½ BOYER'S STRAWBERRIES, 25c. Can.
- LIBBY'S ASPARAGUS TIPS.
- DEL MONTE ASPARAGUS TIPS.
- LILY OF THE VALLEY SPINACH, 2½c. Cans.
- DEL MONTE SPINACH, 2½c. Cans.
- CAMPBELL'S TOMATO SOUP—15c. Can.

C. P. Eagan,

TWO STORES:

Duckworth Street & Queen's Road.



You Can Get Strong

and Well Just as Did

by Using

Dr. CHASE'S

NERVE FOOD

At all Dealers.

GERALD S. DOYLE, DISTRIBUTOR