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for the cost of one—double protection for your home and family. First, prevention, then insurance. Lightning causes three-fourths of the fires in the country. Avoid 3 of the 4 fire chances. Fire insurance companies will grant you a reduction of 10 to 35 per cent, on your insurance if you protect your buildings with D. & S. lightning rods.



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ceeded with Mr. Phillips again raised the objection that I had no jurisdiction. This being overruled, Mr. Gibbs was called and gave evidence verifying the statements put in by him.

The statements sent to my office were proved and Mr. Hudson then applied to have the books of the company produced for the purpose of verifying Mr. Gibbs' statements and also for the purpose of showing that the statements as to the amount of grain in store at the end of each of the above periods were incorrect. Mr. Phillips then admitted that Mr. Gibbs' statement was correct and refused to produce the company's books for any other purpose. The case for the complainant was then closed and no evidence offered for the company.

The admission that Mr. Gibbs' statements were correct was a practical admission that the statements sent in to me by the company were incorrect and untrue.

It seemed to me (and I was so advised by Mr. Hudson), that the proper course was to institute a prosecution for returning untrue statements.

This was done at once and the Hon. T. Mayne Daly, police magistrate, heard the matter; the company pleaded guilty on five separate charges, and was fined the sum of \$500.00 for each offence, or a total of \$2,500.

It was pointed out to the magistrate that the only conclusion to be drawn from the statements submitted when no other explanation was offered was that the elevator company or some

serious extent, that the question of the cancellation of the company's license should be seriously considered. Mr. Hudson advises me that in his opinion this is the proper course.

THE PORT ARTHUR ELEVATOR CASE.

Serious discrepancies were also reported in connection with the Port Arthur Elevator Company. The manager of the elevator at Port Arthur was called in, but could offer no satisfactory explanation.

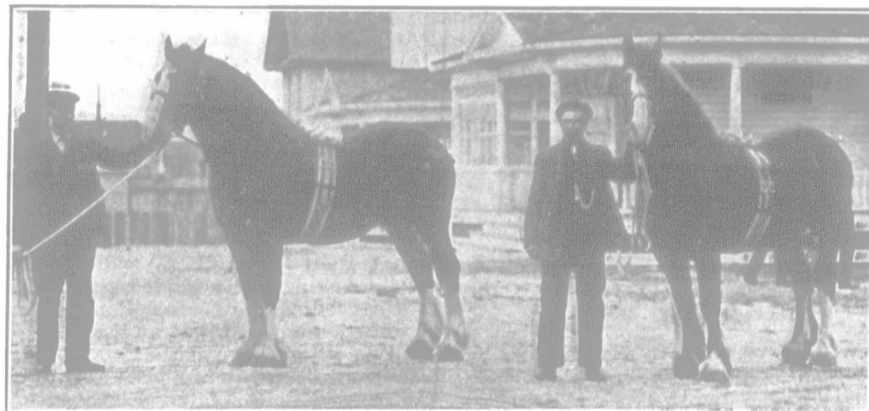
In this case the company was represented by Hugh Phillips as counsel, who raised the objection that the charge was not sufficiently definite to enable him to prepare a defence.

Mr. Hudson at once offered to prepare any additional information Mr. Phillips required.

Mr. Phillips then raised the objection that I had no jurisdiction, because a statement had been sent in and the question as to whether it was true or not was something with which I had no power to deal.

I overruled this objection. He also raised objections to the accuracy of the figures supplied by Mr. Gibbs—both as to the receipts and shipments, and contended that the only way of testing them was to weigh up the elevator, and on behalf of his clients offered to have this done as soon as practicable.

In view of Mr. Phillips' objections to the accuracy of Mr. Gibbs' statements, I directed the latter to have his figures checked up by a firm of chartered accountants, and adjourned the in-



WELL KNOWN CLYDESDALE STALLION, SILVER PLATE, AND HIS SON

person connected with it had raised the grades from 4, 3 and 2 Northern to a higher grade.

The following statement indicates the position of the elevator company as shown by Mr. Gibbs' returns and by the company's statements to me:—

ONE NORTHERN.

In this case the shipments of 1 Northern exceeded the receipts by 437,884.50 bushels.

Stocks on hand at 12th December, 120,519 bushels; average or difference, 558,403.50 bushels.

TWO NORTHERN.

Deducting receipts from shipments, there should have been on hand, 389,159.20 bushels. 12th December elevator report shows 41,516 bushels, discrepancy or shortage, 347,643.20 bushels.

THREE NORTHERN.

Deducting shipments from receipts, there should have been on hand, 155,975.20 bushels. 12th December elevator report shows 5,502 bushels, discrepancy or shortage, 150,473.20 bushels.

NO. 4.

Deducting shipments from receipts, there should have been on hand, 67,879.40 bushels. 12th December elevator report shows 5,502 bushels; discrepancy or shortage, 43,869.40 bushels.

Mr. Hudson advises me that a prosecution of a party making the statements for perjury would probably be very difficult to sustain, and that a magistrate would probably consider in a prosecution for the mixing of grades that the matter had to some extent been dealt with in the present prosecution. In view of this I do not consider that any action of this kind should be taken at the present time, but that the elevator should be weighed up as soon as practicable, and if it is then ascertained that discrepancies exist to the extent above indicated or to any

vestigation for this purpose. This was done, and Mr. Gibbs' statements were found to be substantially correct, an error of ten pounds in one grade, and twenty pounds in another being detected. Mr. Gibbs was then called and gave evidence of the correctness of his statements, whereupon Mr. Hudson asked for the production of the company's books for the purpose of verifying these statements. Mr. Phillips contended that he was not bound to produce the books. I held, however, that under section 87 of the Inspection Act that gave me the necessary power. Mr. Phillips then admitted the correctness of Mr. Gibbs' statements.

The case for the complainant was then closed and no evidence was offered on behalf of the company. The admission that Mr. Gibbs' statements were correct, was a practical admission that the statements sent in to me by the company were incorrect and untrue.

It seemed to me (and I was so advised by Mr. Hudson) that the proper course was to institute a prosecution for returning untrue statements.

This was done at once, and the Hon. T. Mayne Daly, police magistrate, heard the matter. The company pleaded guilty on six separate charges, and was fined the sum of \$500 for each offence, or a total of \$3,000.

ONE NORTHERN.

In this case of the shipments of 1 Northern exceeded the receipts by 169,066 bushels. Stocks on hand at 12th December, 308,317 bushels; overage or difference, 477,383 bushels.

TWO NORTHERN.

Deducting shipments from receipts, there should have been on hand, 291,742.20 bushels. 12th December elevator report shows 175,096 bushels; discrepancy or shortage, 116,646.20 bushels.

THREE NORTHERN.

Deducting shipments from receipts, there should have been, on hand

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