Q. Before it was posted at all? A. Yes. Q. You intended to charge in your ledger Mr. Campbell with this entry? A. Yes.

Q. Why did you charge in this book at all? Why didn't you rely on the little book? A. Because if any man comes up in a hurry I refer here; but perhaps if they come in a little time I enter them right there.

Q. Do you remember when you did put this into the book? Just try and remember when you posted this? A. It might be within the last two months.

Q. At the time you rendered the account which did you take it from? A. From the blotter.

Q. Then were all these entries that are on page 93 made at the same time? A. I presume the whole page was put down together on the one day.

Q. Then you commenced apparently backwards. You have gone back. You see you commenced with August, 1887, and then you go to June, 1887, and then to Then you posted back apparently. Would you post that way December, 1876. out of this book? Would you post backwards? A. No, I would not post backwards. I would skip an entry very often.

Q. Why would you go back here and mark it 93? When did you mark 93? A. That is when I posted here.

Q. Would not that show you posted from this book and not the other one? A. I did post from this one. I posted this entry from another similar book; since January that has been.

Q. Then where did you post the June item from? From that same new book.

Q. Then where did you post this December item? A. From the other book.

Q. Show us that, P. Miller? A. There it is.

Q. When was that posted? A. That would be last January, I think-either January or December.

Q. That is, "To balance of overshoes" also? A. Yes.

Q. \$2.50? A. Yes.

Q. Do you remember as a fact that this first line and the second line were written in at different times? A. Yes. Q. What is the second line? A. "Per self for John O'Neill, Junior."

Q. Do you remember when it was you wrote in this second line; how long ago? A. It might be a month ago.

Q. You rendered the account about when? A. Some time in the spring; I could

not say what date. Q. Do you know anything about the dealing you had for flour with Campbell, Stephens & Co.? A. Yes; I went and ordered a hundred of flour personally, flour and shorts.

Q. Was the account rendered to you? A. No, not to me.

Q. Still do you know anything at all about whether it was paid or not, of your own knowledge? A. Any more than what my son told me.

Q. Did he tell you how he paid it? A. Yes.

Q. How did he pay it; because it is H. J. Stephen's account here? A. Well, young Stephens was in and bought a pair of shoes, and I think he presented the bill on account of it. So the boy told me.

Q. Is young Stephens a son of the partner? A. Yes.

Q. He was in and got a pair of shoes? A. Yes.

Q. And then the account was settled in that way? A. Yes. (On page 328 of the ledger, settled by H. J. Stephens' account, \$2.70.) I think young Stephens would take a more expensive shoe and pay some cash to the boy.

Re-Cross-examined by Mr. Cassels :-

Q. Were not you in some difficulties in March with the Lycoming Rubber Company? A. Has that anything to do with this?

<sup>1</sup> Q. They were pressing you for payment then; you had a note then that you were trying your utmost to meet? A. 1 believe there was.