

Q. So that your figure excludes the cost of all the plant bought for the work ?
—A. Our price includes all that the bridge should have cost.

Q. If as a fact all the plant is charged up to these bridges in the commissioners' Report, would not you necessarily have to add to your report all the cost of the plant that was used in the work ?—A. Decidedly, if the government purchased many things, we should have to charge it to the Curran bridge or the Wellington bridge, but I don't know anything about what they purchased.

Q. And so, conjecturing for the moment that all the government plant was purchased by the government, then the cost of that ought to be added to your estimate ?
—A. If the government purchased lots of plant it should be charged to capital account. That might make the difference between our estimate and the commissioners. I don't know.

Q. So that if the plant is charged in this \$490,000 that Mr. Davies referred to a moment ago, some amount ought to be added to your \$201,000 to make the two statements tally one with the other ?—A. Supposing the plant would cost \$300,000, would you add that to our estimate ? I don't know that the plant was necessary.

Q. Take it for granted that it was necessary ?—A. Very well, I will take for granted anything you like.

Q. Your estimate of \$201,000 does not include any cost of plant which you say ought to go to capital ?—A. No ; it only includes the use of the plant.

Q. Please answer the question fair and square ?—A. I have no interest to serve here ; I am surprised at a remark like that.

Q. If all the cost of the plant has been charged to the work in this estimate of \$490,000, would it not be fair that that amount should be added to your estimate of \$201,000 ?—A. Certainly ; anything that the government might have paid, but we don't know anything about that.

Q. I am asking you it as a fact that ought to be added to your \$201,000 to make it a fair estimate ?—A. Well, I don't know why it should be added to that. It might be used in another place again. If you add it every time you would have a good many assets.

Q. If this \$490,000 that has been spoken of by Mr. Davies includes an item of about \$90,000 for plant—

MR. DAVIES.—The book before you shows \$30,000, not \$90,000. The commissioners state it at \$30,000. Don't use my name as if they were my figures.

By Mr. Moncrieff :

Q. If in this \$490,000 is included a large sum for plant, would it not be fair to add that sum to your \$201,000 for the purpose of making a proper comparison ?—
A. You are asking my opinion as to whether it would be fair or not. Well, I don't think it would be fair to charge the whole cost of that plant to one work.

Q. That is not what I say. If this \$490,000 includes the cost of plant, it should be reduced by that amount ?—A. Yes.

Q. So that it is as short as long, if you let it stay on the \$490,000 you ought to add it to your \$201,000 ?—A. Yes.

Q. If we let it stay on the \$490,000 we must add it to your \$201,000 ?—A. Precisely.

By Mr. Davies :

Q. In your estimate of prices did you allow for the contractor who was to build this bridge using his own plant ?—A. I allowed for him using his own plant, and putting a price on that, so that there should something come off if you allow so much for the cost and so much for the use.

Q. There is only a difference between your estimate and the commissioners' of \$60,000, and \$34,000 of that exists in plant and material, engineering staff and travelling expenses, which the commissioners have allowed, and not \$90,000. There is no suggestion of \$90,000. It is only \$34,000, and you say if the cost of the plant is to be added, a deduction is to be made of the price you have allowed for the use ?
—A. Yes.