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**HAVE THREE BLAST FURNACES GOING**

**Dominion Steel Corporation's Plant, at Sydney, operating at about sixty per cent. of capacity.**

(McDUGGALL & COWANS).  
Montreal, July 23.—A Toronto despatch says "Speaking of the present situation regarding the Dominion Steel Corporation J. H. Plummer states that the plant at Sydney is operating at about 60 per cent. of capacity. The company has three blast furnaces in operation, and while both the rod and bar mills are only operating spasmodically, Mr. Plummer expresses himself as being satisfied in the light of the present industrial situation."

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**DULL DAY AT HEARING OF VALLEY RAILWAY CHARGES**

Entire session given up to examination of Ralph D. Hoben—[Evidence concerns financial transactions of Railway and Construction Companies.

Judged by the standard of previous days yesterday's session of the Royal Commission hearing of the Valley Railway matter were less interesting than usual. The entire day was occupied with the evidence of the accountant of the construction company having to do with various payments to different persons. Largely his evidence had to do with the financial transactions of the railway and construction companies. The evidence was quite largely of a technical nature and for that reason the audience which was quite large when the enquiry started gradually diminished until during the greater part of the day only those particularly interested in the case were in the court room.

Before the enquiry was resumed Mr. Carvell asked Mr. Guthrie if the books of the St. John & Quebec Railway Company had arrived from New York?

Mr. Guthrie replied that Mr. Gould was expected today and he would then be able to say when they would be available.

The examination of Mr. Ralph D. Hoben, accountant of the Quebec & St. John Construction Co., was resumed by Mr. Carvell.

Witness produced the ledger of the company and turned to the account of Mr. A. R. Gould. He read payments of \$40 to Mr. Gould's chauffeur, and \$243 and \$10.89 for expenses of his automobile. On Dec. 15 there was a journal entry of \$10,000.

Q—What is this item?  
A—The journal was produced and witness read: Dec. 15, 1912, A. R. Gould is charged with \$10,000 and the St. John & Quebec Railway Co. credited with \$10,000. It had been credited from the New York office as proceeds of the last progress estimates.

Q—Mr. Gould got the money?  
A—Yes.  
Q—In your own language, what does it mean?  
A—If I remember rightly the money was advanced by Mr. Gould—Q—No, we'll take the other side of the account later.

Mr. Ford—If money was advanced and then repaid that side should come first and then it would be intelligible to all of us.

A—It is a transfer of money from Mr. Gould's account to the St. John & Quebec Railway Co.

Q—Is it a charge against Mr. Gould?  
A—Yes.  
Witness read: Jan. 31, 1913, Mr. Gould charged with \$30,000. In the journal Mr. Gould is charged with the amount and the St. John & Quebec Railway Co. is credited. It was a repayment of an advance.

Witness continued and read: Feb. 15, \$5,000; explaining from journal that it referred to voucher No. 1137. The voucher was produced and read: "Balance refunded of \$15,000, which was advanced by Mr. Gould. \$10,000 was refunded from New York office."

Witness—As far as I can remember Mr. Gould advanced us \$15,000, \$10,000 of which was paid by the St. John & Quebec Railway Co., of New York, and the balance by us.

Witness read a \$10,000 item referring to voucher No. 1719, which was produced. It read: "Proceeds of loan on securities of Mr. Gould deposited at Fredericton—\$10,000."

Q—Who negotiated the loan from the bank?  
A—Mr. Gould and Mr. Thompson. The stock was put up as security for an overdraft of the company. Mr. Gould received \$10,000 of the total \$15,000 loan.

Q—Who paid the loan?  
A—The loan hasn't been paid yet.

Q—Does it appear anywhere in your books by the receipt?  
A—It is shown by way of overdraft. The company had an overdraft and the stock was put up as security.

Q—Why didn't you deposit the \$15,000 in the bank? It seems that you borrowed \$10,000 additional and turned it over to Mr. Gould?  
A—Yes.  
Q—Was that charged up to the cost of the road?  
A—There's a charge against it. It is rather complicated. The \$10,000 charge didn't go into the cost of the road. Mr. Thompson and Mr. Gould arranged with the Royal Bank for a \$15,000 overdraft. Mr. Gould deposited \$225 shares of the Maine & N. B. Ry. as security. Then I made out the cheque for \$10,000 to Mr. Gould. The company only used \$5,000.

Q—When did it go into the cost of the road?  
A—Mr. Guthrie—if my learned friend will follow this a little further he'll see where it came back.

A—July 31st, 1913.

Q—In what way?  
A—I credited Mr. Gould's account with \$10,000 on account of salary.

Q—Then this got into the cost of the road as salary?  
A—Yes. The salary was to cover the period from July 1, 1911, for which he had not been paid.

Q—What's the next item on the debit side?  
A—Aug. 1, 1913, cash book, 113, \$2,000.

Witness looked up the entry in the cash book and read a reference to voucher No. 1,730, which was read. It was dated July 31, and was for draft to A. R. Gould from the St. John & Quebec Railway Company for \$2,000.

Q—The amount is charged to Mr. Gould?  
A—Yes.  
Q—What is the next item?  
A—Aug. 1, 1913, cash book, 117, \$32.30.

The voucher was sent for, and before its arrival, witness explained the previous entry by saying that as the money was needed, the company drew on Mr. Gould, and the draft came

back and was paid by the company. The voucher for the entry of Aug. 1 was then produced. The amount had been paid to Mr. C. Fred. Chestnut, which was paid at Mr. Gould's request, and paid to the latter.

The next item was dated June 31st, and was for \$15.37, and the next was for \$450. The other side of the account was taken up.

Witness read: Oct. 21, 1912, cash book, \$5,000. In the cash book there was an entry of \$5,000.

Q—Have you received instructions to pay Mr. Gould his \$5,000 salary?  
A—From Mr. Thompson.

Q—What is the item marked "Charge up quick," in lead pencil?  
A—That is "charged up," and is in Mr. Blanchette's writing.

Q—What is the \$5,000?  
A—Money received from Mr. Gould.

Q—Does it appear in your cash book?  
Witness indicated the entry, where it appeared as a receipt from Mr. Gould.

Q—What's the next?  
A—Oct. 26, 1912, \$10,000.

Q—Is that the \$10,000 obtained on the Maine and New Brunswick stock?  
A—No, I think this was advanced by Mr. Gould.

Q—What is the next item?  
A—Jan. 4, 1913, cash book, \$30,000. The cash book entry referred to a draft on the Prudential Trust Company, with the Maine and New Brunswick Power Company stock atached.

Q—Do you know how this was paid?  
A—By your company?

Q—What's the next?  
A—Money paid for freight on rails.

Q—Mr. Fisher—he borrowed the money and advanced it to you?  
A—Yes.

Q—Have you got invoices for the rails?  
A—Not here, but I have the freight charges.

Q—Do you know if the rails were purchased payable at Sydney or at destination?  
A—I think they were payable F.O.D. Fredericton and Woodstock.

Q—Will you get the invoices and freight receipts for us as soon as possible?  
A—Yes.

Q—Your books show a number of cases where freight on rails is charged. This is a portion of the price?  
A—Yes.

Q—Do you remember what the in-

voice prices were at Fredericton?  
A—\$30.25 and \$34.25 I think.

Q—What is next?  
A—Aug. 5, 1913, \$19.98. The cash book entry credits Mr. Gould for the amount. This was the draft less \$2 exchange.

Q—What next?  
A—July 31, \$2,000.

Q—There are a number of them, totalling \$10,000?  
A—Yes, five.

Q—These were credited as salary?  
A—Yes.

Q—What next?  
A—This concludes the account.

Q—It must be continued somewhere. On the other side it goes to June 1st, 1914.

Q—For what reason were you paying these amounts?  
A—On Mr. Ross Thompson's instructions. Mr. Gould would ask for the salary and I would get a cheque which Mr. Thompson would sign.

Q—What is Mr. Gould's position?  
A—I think president of the St. John & Quebec Railway Co.

Q—Did Mr. Gould give you a detailed statement of the moneys paid him?  
A—No.

Voucher No. 2,777 was then produced. It was payable to Mr. Gould on April 27, 1914, and was for \$2,500 for six months' salary.

Voucher No. 2,016 was then produced. It was for advertising amounting to \$1,000.

Mr. Carvell—Oh, we had this before. I didn't intend to bring it up again. I don't want to have that photographed.

Voucher 1984 was next produced. It was dated Sept. 1913, and was for three months' salary, amounting to \$1,250.

Mr. Carvell—What are these amounts total?  
A—\$14,167.67.

Q—When did the salary start?  
A—In July, 1911. This was to April, 1914.

Q—Have you any record of the amount paid Mr. Gould for expenses?  
A—No. It could only be obtained by going through his vouchers and taking out the ones to the Barker House, the Smith Foundry Co. and others.

Q—What would it amount to roughly?  
A—Personal expenses would not exceed \$400.

Q—Did he ever give you an itemized statement?  
A—No.

Q—Where would you find his



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