

A. They are on the file with the Allan account.

Q. Have you not had an account from these people, the Trading Company, since you became auditor in August last?

A. Yes, we have had some since August.

Q. Have you begun to audit those?

A. Yes.

Q. Have you paid any of them since?

A. The payments were made before the audit.

Q. These are all paid by advances?

A. Yes, or by letter of credit.

Q. Do you get quarterly accounts for them?

A. Not from the North Atlantic Trading Company.

Q. How often do you get accounts from the North Atlantic Trading Company?

A. They do not appear to come very often. That is the final settlement of three years' accounts which you have there.

Q. That is owing to the system of advances. You issue £20,000 at a time to them, I believe, a fine big affair. Well, now, I am going outside of this year's accounts in order to ascertain your system. Have you really audited any accounts of this company since your appointment to this office?

A. I personally could not answer that just now. The whole energies of the officials were devoted to getting out the report, at least very largely, and they are now trying to catch up with the work of the audit.

Q. Who is the gentleman in your office that would know all about the audit of the past with regard to these accounts?

A. Mr. Stockton would handle these accounts. Mr. Reid and Mr. Stockton.

Q. They actually did the work?

A. Did the work.

Q. Do you know the address of this North Atlantic Trading Company?

A. Nothing but what is on the papers, and it appears there as Amsterdam.

Q. Do you know anything at all about them except what appears in the papers?

A. No.

Q. Have you ever made inquiries?

A. No.

Q. Do you know whether they are a British corporation or a foreign corporation?

A. I do not know anything about them.

Q. Have you ever asked a question about them?

A. Of nobody outside our own office.

Q. I do not care where you ask?

A. I may have been speaking to Mr. Stockton about it.

Q. Recently?

A. Oh, within perhaps three or four months.

Q. What was your object in ascertaining who these people were—I mean the North Atlantic Trading Company?

A. Well, perhaps curiosity, a desire for general information.

Q. Well, the auditor is a very curious man always. You did it as auditor, I suppose?

A. I did it as auditor.

Q. You wanted to know who these people were that were getting such large sums?

A. Yes.

Q. Well, what did you learn?

A. We did not find out much.

Q. Well, tell us what you did find.

A. I do not think we found out anything other than what I stated, that they were a European company, or appeared to be.