Q. And your inspector and the Vickers-Maxim people agreed pretty much on the same figure as to the increase, from what you say?—A. I am not going to say, and for reasons I will disclose later, I did not go into that with any great care or detail.

By Mr. Blain:

Q. Where was the vessel to operate?—A. In the gulf and on the River St. Lawrence. That is where we had proposed to operate the ship.

By the Chairman:

- Q. It had to be taken across the ocean?—A. It had to be taken to Archangel.
- Q. Would your inspector be able to give us an accurate idea of the extra cost entailed by these changes?—A. He would not be able to give an accurate idea.

By Mr. Carvell:

- Q. Is it not the fact that your inspector dropped out of the thing after the contract with the Russian Government was signed, and was it not agreed in the contract between Vickers and the Russian Government that they were to do the inspecting after that?—A. Yes.
- Q. And your inspector would not know anything about it?—A. He would not know a great deal about it.

By Mr. Boys:

Q. He might not know of the actual increased cost, but he would know of the changes?—A. He would know of the changes if he took note of them—

By Mr. Blain:

- Q. But he was associated in the matter up to the time the Russian inspectors arrived?—A. In a more or less advisory capacity.
 - Q. You said so?—A. Yes.
 - Q. He was up and down to the vessel?—A. Yes.

By Mr. Morphy:

Q. Give us the name of the witness who would know better than any other witness?—A. I am satisfied that the only people who would know, and the only way by which you can get even an approximately correct estimate of what the ship has cost, is by an examination by people competent to examine the books of the Canadian Vickers.

By Mr. Carvell:

- Q. Who are they?—A. They are readily available, I am quite sure—any firm of respectable chartered accountants. I am referring now to the transactions in connection with the construction of any ship, and more especially in an organization like the Canadian Vickers.
- Q. Do you mean that their books would tell me in what way the specifications were changed? We are not discussing cost but changes in their specifications?—A. The records of the Canadian Vickers will satisfy you to a hair's breadth, I am satisfied, as to the extent to which the original plans and specifications were modified, and I am therefore quite satisfied that their books will disclose with very great accuracy, the cost of the final placing in commission of that vessel.
- Q. Will their books show the cost of the modifications in the specifications?—A. I think so, yes.