



RULES FOR Making Cod Liver Oil

For the Guidance of Manu- facturers

- 1st. The manager in charge of factory must see that the livers are fresh; that all brown or poor livers are thrown out; that there is no gall bladder attached to any livers.
 - 2nd. The good livers must then be washed in a tub of clean fresh water.
 - 3rd. The pan in which the livers are boiled must be perfectly clean inside, before any livers are placed in it.
 - 4th. Before you start to boil any livers, you must have sufficient steam.
 - 5th. Turn on the steam, and use as much as you need to have for the quantity of livers you have in your pan. Boil until the white scum floats off (which will take about thirty minutes.) Don't forget to stir the livers, and see that those in the bottom and those around the sides are brought into direct contact with the steam all the time.
 - 6th. Turn the steam off, and allow all to settle, not exceeding five minutes, according to capacity of liver boiler.
 - 7th. Then you dip all the oil you can get, which is the finest white oil. Put this oil in a cooling tank made of galvanized iron, and let the oil remain there till next morning. Don't forget to put a straining cloth over the cooling tank before you put any oil in, so that it will catch any bits of blubber; allow to remain 12 or 14 hours or longer if possible, then dip from cooling tank and strain through double calico bag, inside bag to be one inch smaller all around; then strain into a tin shute under the bags, the tank to be at the end of the shute with a funnel, to lead oil into casks, which funnel to be covered with cuscute cloth.
 - 8th. When you have dipped the finest oil from the top of the liver boiler pan, take all the blubber from the pan while it is warm. The oil from this blubber is not fit for medicinal purposes.
 - 9th. Then clean your liver pan with warm water and washing powder. Have it bright and clean for the next boiling.
 - 10th. Every bag, cloth, tank, funnel and pan, must be washed only with warm water, soap and water. Soda must not be used.
- The best results for medical oil can only be obtained by the use of tin barrels. Wooden packages generally make the oil dark, and destroy its fine flavor. Keep all oil in barrels in a cool place, and covered from the sun.

DEPARTMENT OF MARINE AND FISHERIES

St. John's.

REGULATIONS For Salting Scotch Pack Herring

- One barrel salt to five and a half barrels herring—Large Fulls.
One barrel salt to six barrels herring—Medium Fulls.
One barrel salt to six and a half barrels herring—Matt Fulls.
This amount of salt is for dredging and laying on rows only. It does not take into account that put on the herring before gibbing.
- All salt falling off herring in rowing tubs is put on rows as you pack, unless very dirty or scaly; in that case, you have to make good the same amount, or otherwise you could not have any fixed rule on salt.
- | | | |
|----------------------|------------------------------|-------------|
| Matt Fulls | 10½ inches long | Milt or roe |
| Medium Fulls. | 11½ inches long | Milt or roe |
| Large Fulls | 12½ inches long and upwards. | Milt or roe |
| Medium Filling | 11½ inches long and upwards | |
| Large Filling | 12½ inches long and upwards | |
- Filling Fish may be branded as Scotch Cure without the Crown Brand
- No drowned, stale, or scaleless herring can be used as Scotch Pack. No herring in half frozen state.
- The root cause of light salting is to come as near as possible to the pleasing of the palate of the consumer; and if we bear in mind that over three-fourths of all Scotch-Pack Herring are consumed as a tonic before the mid-day meal, just as they come out of the barrel, without any fire cooking, we can see the reason at a glance for the right salting. The herring is dressed by the head and the tail being cut off, the main bone taken out. It is then cut into squares of about one inch, and is served with vinegar and other condiments. This gives power to the stomach to digest the following meal and keeps the consumer in the best of health.
- People with bad stomachs please note that the art of cooking and eating right is just as essential as the art of curing; and based on the best medical directions, and with the chemical analysis of the constituent parts of herring as a food ever kept before the consumer, we need not be surprised that the people who eat most herring are the most healthy and efficient.

DEPARTMENT OF MARINE AND FISHERIES

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Report of T. Hollis Walker, K.C.

(Continued)

It will be noticed that several of the documents took the form of drafts drawn on behalf of Sir Richard Squires on and accepted by Mr. Miller, and I was much puzzled to know how such drafts came to be debited against the Dominion Co., who do not on the documents appear as parties in any capacity whatever. They were so debited in the Bank of Nova Scotia, and I was anxious to hear under what authority the officials of the Bank acted, and to have an account of this and other matters from Mr. Glennie, the then Manager of the Bank of Nova Scotia at St. John's. Unfortunately, however, he is now resident in Canada, and though efforts were made to procure his attendance at the enquiry, they were unsuccessful. I was not favorably impressed by the excuses which he put forward, or rather which his Bank put forward for him. With regard to the drafts of this particular class (amounting to \$12,500) there seemed to me to be only two possible explanations—either the Bank was authorized or encouraged by some high official of the Dominion Co. to charge these amounts against the Company, or it was content to take Mr. Miller's word for it and put itself in a position of great peril.

The largest and most important of the documents was the 60 days' note for \$20,000, dated 16th August, 1920, purporting to be made on behalf of the Dominion Co., and signed by Mr. Miller and by Mr. MacDonald, the manager at Wabana. Mr. MacDonald told me (and I accepted his evidence) that he and Mr. Miller had no authority to bind the company by such a document, and that it also ought not to, and would not, be charged against the company by the Bank without the direction of someone of higher standing than either of them.

Shortly before that note fell due in October, 1920 Mr. H. B. Gillis, Superintendent of ores, mines and quarries for the Dominion Co., arrived at Wabana. He found Mr. MacDonald and Mr. Miller very much disturbed by the recent receipt of a notice from Mr. Glennie, addressed to the Dominion Co., and threatening that if the note was not paid at maturity it would be put in the hands of solicitors for collection. Mr. Gillis was assured that it was a personal matter in which the company was not involved, and he advised that Mr. Wolvin, the president of the company, who was about to visit Newfoundland, should be asked to use his influence with the Bank to get the note renewed. Mr. Wolvin did not attend the enquiry, and I had no means of ascertaining what took place at that time beyond this—the note was not renewed and no solicitor was instructed. In some way Mr. Glennie was appeased; Mr. Miller seems to have thought that there had been a renewal though he had not been asked to sign any further document and in February 1921 he telegraphed to Mr. Gillis:—

"Personal can you arrange with D. H. to have note authorized by Wolvin through McInnes renewed for another month and notify Bank of Nova Scotia here to that effect full particulars telegraphed through Sir W. D. Reid Montreal reply care Bank Nova Scotia here."

On receipt of that telegram Mr. Gillis made enquiries at the head office of the Dominion Company at Montreal, and was informed that the note had in fact been paid. Mr. Miller's recollection of the matters referred to in this telegram was exceedingly vague, and in particular it was impossible to discover the meaning of his allusion to Sir W. D. Reid who was at the time one of the directors of the Dominion Co. In the following month, however, telegrams undoubtedly passed between Mr. Miller and Sir W. D. Reid, those sent by Sir W. D. Reid being in the following terms:

(a) March 23rd, 1921—Saw both yesterday promise immediate consideration and reply will wire.

(b) March 24th, 1921—Both very favorably disposed Montreal meantime has arranged to relieve pressure tell party thing can be arranged satisfactorily.

In April 1921 Mr. Gillis again came

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to Newfoundland, he met Mr. Miller at St. John's and found out from him that the note had been paid out of the Company's funds, and that Mr. Miller was charging the amounts to the payroll account at Wabana which was being padded to cover them. Mr. Gillis was much upset by this information, and at his suggestion the matter was transferred to the Sydney Office, and on his own return to Sydney later he told Mr. Tasman the chief accountant and Mr. Merrill, the General Manager, that the \$20,000 represented some special expenses which had been incurred by Mr. Miller for which he had hinted that he had the authority of some of his superiors, that he had mentioned the names of Mr. McInnes and Sir W. D. Reid, and that the matter ought to be investigated. This was the first intimation to reach the office at Sydney, for although monthly statements were sent from Wabana to Sydney, they were not in a form which would disclose such a transaction without very careful investigation and collusion with the banking account. The banking account, however, does not appear to have been examined, and notwithstanding the transfer and Mr. Gillis' representation, little or no enquiry was made, and the matter was allowed to drop. During the year (1921) sometime between April and August, Mr. Gillis further learned from Mr. Miller the nature and extent of the rest of his transactions, and received from him the \$40,000 Daily Star cheque hereinafter referred to and he told Mr. Merrill that the whole of this large sum had gone from the funds of the Dominion Co., and had been paid over to Sir Richard Squires. Mr. Miller was anxious that the whole matter be transferred to Sydney, but this was not done, nor was any investigation attempted and no question with regard to the matter arose at the next audit which took place at the end of the year.

Meanwhile, viz: in December 1920, Sir Richard had returned to St. John's and no doubt there were many things in the field of politics to claim his attention, but I feel it difficult to accept his evidence that he allowed 3 months to elapse before he made any enquiries of Miss Miller as to how she had met such difficulties as the \$20,000 note and the Daily Star accounts, especially, too, as he would have me believe that within a few days of his arrival he learned from her that she had done something quite contrary to his wishes in obtaining funds from Mr. Meaney. Be that as it may, however, he certainly heard of Miss Miller's action, and he certainly heard of her brother's action or disapproval of her own, but complained that the transaction would have been vouched by a Daily Star cheque. Miss Miller thereupon asked her brother to see Sir Richard, and take to him the cheques which she had drawn, and a few days afterwards these cheques were returned to Sir Richard, who, after listing the items, including two sums of \$2,000 and \$380 respectively, which had nothing to do with the Dominion Co., procured and handed to Mr. Miller what purported to be a Daily Star cheque for the agreed total of \$4,606.05, dated 28th March, 1921. As a cheque this document was useless, it was insufficiently signed, it was on a bank where the Daily Star had no account and in fact the Daily Star had not at that time any funds in any bank. Sir Richard excused this transaction by telling me that the document was not intended to be used as a cheque; it was a mere receipt or voucher given to satisfy Mr. Miller's principals, that is to say, his company. Next day Mr. Miller paid it into the Bank and on April 1st it was duly dishonored. I think that the real object of this was obvious.

The cheque was paid in to the credit of the company, and the full amount was at once placed to the company's credit, at that time the company's fiscal year ended on 31st March and their annual audit followed at once. Thus for the moment a false balance was created and the matter hidden. The corresponding debit, when the cheque was dishonored, was made after a new fiscal year had begun, and time was obtained for the making of the satisfactory arrangement mentioned in Sir W. D. Reid's telegram a few days before.

Nothing more was done. No claim was made upon Sir Richard or on Mr. Miller, and it became plain that the company had picked it up, and

the money was a present. Sir Richard himself said that he concluded that it was a present from Besco or one of its constituent companies toward his campaign funds, that is, to himself, for Sir Richard's campaign funds and Sir Richard Squires himself, were as he admitted, for all practical purposes one and the same. He said that he never troubled to enquire how or when the money was paid to him, his bank books contained the items, in the ledger they were all entered to the credit of Mr. Miller, and the latter and his sister were easily accessible. I find that he knew all about them in March 1921.

The total sum was large, no other company had ever contributed more than \$5,000 to his campaign funds. It did not come from the pockets of individual officials whose political opinions might have coincided with his own, but from the resources owned by the Dominion Co. in its corporate capacity; in reality it was the money of the shareholders of a Canadian Corporation carrying on a very large undertaking of whose operations the works in Newfoundland were but a comparatively small portion. The Company as such had nothing to do with politics except in so far as its own business interests were affected, and the great if not the sole concern in this regard was to secure good terms in its contracts with the Government. In my view the handing over of the Company's money to the Prime Minister of Newfoundland at any time material to the issue could only have been with the hope and object of furthering the prospects of the company by securing his favor, and that the recipient could not fail to realize it.

At the time when most of the money was in fact received for Sir Richard Squires active bargaining was temporarily suspended. Resumed during his absence the negotiations resulted in an agreement which required adoption and ratification by the Legislature before it could have any binding force. At any moment active negotiations might recommence, and indeed suggestions of altering the agreement were made even before it was ratified. On 14th December 1920 Mr. McDougall was writing to Sir Richard to the effect that it was doubtful whether the proposed merger of the companies would go through, and adding that the Government might be asked to make separate contracts defining the respective responsibilities of the two companies. In the following year the companies appear to have become alarmed at the magnitude of the obligations imposed upon them, and on 11th July, 1921, Mr. Gillis set out their proposals for modification in a letter to Sir Richard in his capacity of Chairman of the Select Committee which was then considering the question of ratification. These proposals included reduction of export tax, extension of time for executing works, and elimination of blast furnace proposals. Nothing came of this, however, and the agreement was ratified as it stood. Similar suggestions were put forward in the Autumn, and subsequent attempts to obtain concessions on these heads have been constantly made, especially whenever the Government of the day has shown anxiety to keep the mines open and employment brisk in times of bad trade or labor unrest.

In December, 1921, Mr. Meaney went to Montreal. Sir Richard Squires was already there and they were soon in touch with labor troubles and negotiations in respect of a Government contract with a cable company in New York. Mr. Meaney was asked about negotiations alleged to have been had during that visit with the object of securing further financial assistance for Sir Richard. Mr. Lewis (of counsel for Sir Richard Squires) strongly objected to the admission of evidence of this or any other attempt to obtain further money, unless and until it was alleged and shown that an actual payment resulted. It was not suggested that the company paid anything after 1920, and he argued that the Commission referred only to money paid and was not entitled to investigate allegations of unproductive efforts made in subsequent years.

At a later stage of the enquiry in the course of his final speech to me Mr. Lewis took another point. The Commission refers to "negotiations" concerning the obligations of the companies and he argued that from 31st December 1919, when the old agreement expired, to 12th August 1921, when the new one came into force, there were no obligations of the companies at all. The joint effect of these two objections was somewhat curious; if there were no obligations at the time of the payments and negotiations at the time of the obligations and that was an end of the matter the enquiry on this head need not have taken a day, the per-

(Continued on page 4)

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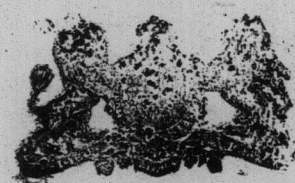
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Oct., 1923