in answer to my inquiry whether he had received, amongst other sums, a sum of £10 charged to him in the cash-book on the 8th of September, 1879, said he had not. On showing him the voucher he said he knew nothing of it; and on my pointing out his signature to the receipt at the foot of the voucher, he stated that he could not write and was utterly unable to sign his own name. On looking up the butt of the cheque I found thereon the words "Cart, Daines," and I inquired whether he had had a cart. He replied that he had. He proceeded to state that, being in want of a cart, he went to Tauranga to Mr. Young, who, on learning his wishes, went with him to a blacksmith there and gave the order for the cart. The price agreed on was £22, which sum Hohapata then and there put into Young's hands, in order that he might pay for the cart when it was finished. The money so paid over was in the form of a cheque for £10—which he, Hohapata, had received from his wife's father, Te Mapu, to whom it had been paid by Warbrick for laud—and £12 in notes. On returning to Tauranga I found that the cheque in question (which was dated the 25th of March, and drawn on Warbrick's No. 2 account, at the Bank of New Zealand-see case of Te Mapu) had been paid by Mr. Young to his own private account at the National Bank on the 26th of April; and, having thus disposed of Hohapata's cheque, Mr. Young, in order to obtain the means of payment for the cart, drew a cheque

for £10 on his official account, and charged the amount as a payment to Hohapata for land.

The next cases to which I will refer are those of—(1) Ruka Pakuru, £5; (2) Te Pokiha Taranui, £5; (3) Rakitu, £5. I have stated that I took advantage of the presence of a number of the Te Puke Natives in Tauranga to examine them as to the moneys they had received from Mr. Young. Amongst the men so examined was a man named Ruka Pakuru, who stated (vide evidence) that the only money he ever received from Young was £2 10s. He admitted the signature to a voucher for £3 paid by Young to Wrigley, but he positively denied the receipt of a sum of £5 charged to him on the 23rd of September, and declared that not only was the signature to the voucher not his writing, but that the name even was not his. His name, he stated, was Ruka Pakaru, not Ruka te Pakuru, as written in the receipt. He said, "If Young says he paid me that money, it is not true."

At Maketu I examined the chief Te Pokiha Taranui and a woman named Rakitu, the latter being

one of the principal claimants in the Te Puke Block.

Te Pokiha admitted the accuracy of the several sums charged to him and of his signatures to the vouchers, with the exception of a sum of £5 charged to him on the 23rd of September, 1879. As to this sum, he declared himself entirely ignorant. He said he had not received it, and knew nothing

Rakitu denied the signature to all vouchers signed with her name. She declared herself unable to write her name. Her husband, who was present, confirmed her statement. They both admitted that he sometimes signed for her and by her authority. In many cases they admitted the signatures

as his, but in several cases they absolutely denied them.

On showing them the voucher for £5 (No. 41,793), charged on the 23rd of September, 1879, they both denied the receipt of the money; and Rakitu asserted that the mark by which the receipt was acknowledged was not made by her, that she never authorized any other person to make it for

her, and knew nothing about it.

In the course of my inquiries I was continually met by the most positive denial on the part of the Natives of any knowledge of the moneys charged to them. In many cases I was able to point out that the moneys so charged were paid to storekeepers on their behalf for goods supplied. These explanations were generally accepted as sufficient, though considerable objection was made in many instances as to the magnitude of the amount charged compared with the goods received. There remained, however, a residuum of cases as to which no such explanation was possible. The entry in the cash-book charged the Native with so much cash, and though, in many such cases, I found that the cheque was cashed at the bank, not by the Native, but by either Young or Warbrick, there was no proof that the money was not handed over to the person charged.

In all such cases I had the denial of the Native on the one hand and the testimony of Mr. Young's cash-book, supported by the evidence of Warbrick, on the other. Under these circumstances, I resolved to pass over all such cases unless evidence confirmatory of the testimony of the Native could

Acting upon this view, I saw no reason for taking special notice of the charge of £5 repudiated by Ruka Pakuru, and I passed over as equally unsustained the denials of Te Pokiha and of Rakitu made a week afterwards. But after closing my inquiries at Maketu and making a careful examination of the evidence obtained, I was struck by the fact that the £5 disputed by Ruka Pakuru at Tauranga, and the two sums of £5 disputed by Te Pokiha and Rakitu respectively at Maketu, were all charges of the 23rd September, 1879, and all formed part of a cheque for £30 paid to Mr. Young's private account at the National Bank, and charged in his cash-book as follows: Te Pokiha, £5; Henare te 

I must further remark that, while the first sum of £2 noted above is charged to "Te Waaka" as a payment on account of "Taupo," the receipted voucher sent to the Treasury is on account of "Kaikokopu," and signed "Hone to Hauiti."

It will be seen, then, that of the eight persons charged above, four of them absolutely denied the receipt of the money or the signature to the vouchers; of the other four, three could not be found, while I did not consider it expedient to examine Hone to Hauiti, he being Mr. Young's paid servant.

I will next call attention to the cases of Tamati Hapimana and Ema te Kirikau.

On the 26th May, 1879, a cheque for £25 was drawn by Mr. Young on his official account, and charged to the undermentioned Natives in payment for land: Tamati Hapimana, £10; Ema te Kirikau, £10; Matiaha Kupe, £5: total, £25.

This cheque was paid to Mr. Young's private account. I was unable to meet with Matiaha Kupe,

and have therefore no remark to make as to the £5 charged to him.