

Tamati Hapimana, whom I examined at Tauranga, denied the receipt of a sum of £10 in May. He said, however, that after his return from Kopua in May he obtained, either from Asher or Wrigley, flour, rice, and other articles to the value of about £7, and £3 either in notes or cheque from Warbrick, and that he thereupon signed a receipt for £10, which might possibly represent the above charge. An examination of Wrigley's account showed that no goods were supplied by him to Hapimana, and it is fair, therefore, to assume that the supplies referred to were obtained from Asher. On examination of Asher's account I found that goods to the amount of £7 12s. 6d. were supplied to Tamati Hapimana. But the £3 which Tamati Hapimana admits having received, and the £7 12s. 6d. for which he received goods from Asher are both charged to Hapimana in Young's accounts—the former on the 2nd of May, and the latter on the 29th of August—as £7 12s. 7d. (though the total amount of Hapimana's liability to Asher was but £7 12s. 6d.); so that the suggested explanation as to the £10 falls through, and the Native's denial remains unqualified. As showing the want of care with which Mr. Young conducted his business, I may state that, although he charged Tamati Hapimana with £7 12s. 7d.—his share of a sum of £60 9s. 6d. paid to Asher "on account" of his bill—he directed Asher to credit the amount to other Natives, and the £7 12s. 6d. due by Hapimana stands in Mr. Asher's books unpaid to this day; while, by way of making confusion worse confounded, he, having actually paid Asher £60 9s. 6d., only charged £59 in his cash-book.

In the case of Ema te Kirikau, she also denied the receipt of the money, but, being familiar, apparently, with Mr. Young's plan of making payments to storekeepers and charging them to Natives without in any way informing them of the transaction, she suggested that possibly the £10 charged to her might have been applied by Mr. Young in payment for some spirits, value about £4, which she had obtained at Whitcombe's (a publican in Tauranga), and for some goods obtained from Chaytor (storekeeper at Maketu). No payment on account of Ema te Kirikau has, however, ever been made to Whitcombe, and the spirits to which she refers, amounting to £5 3s.—and not £4, as she appears to have supposed—are owing for to Whitcombe to this moment. As regards the suggestion that the charge of £10 might represent in part a payment to Chaytor, I may state that the only goods supplied by Chaytor to this woman up to the 26th of May, 1879, when this £10 is debited to her, amounted to 3s., which sum Mr. Young, in settling Chaytor's account on the 10th of March previous, had charged to some other Native. In both these cases, then, the Natives deny the receipt of the money, while the cheque issued in payment was lodged to Mr. Young's private account.

The last case of this class to which I shall refer is that of Retreat Tapsell, who, amongst other items, is charged with a sum of £51 on the 26th August, 1879, the receipt of which sum he positively denied, and the signature to the voucher he characterized as a "forgery." The sum in question is charged in Young's cash-book, along with two others, on the 26th August, 1879, thus: Hans Tapsell, payment on Rotorua and Waiparapara, £25; Retireti Tapsell, payment on Rotorua and Waiparapara, £51; Piripi Tapsell, payment on Patetere, £50: making up a total of £126.

The cheque drawn for the amount does not, however, agree with the sum charged, it being for £125 only. This sum of £125 or £126 was, according to the statement of Hans Tapsell, part of a sum of £200 which Mr. Young was directed by Mr. Sheehan to pay to Tapsell and his brothers. Hans Tapsell, in his statement to me, said that "out of this sum of £200 I got £50. I believe Philip got £50, but I do not know how much Retreat had."

The sum of £200 so authorized to be paid was intended to be charged, according to Hans Tapsell, as a payment on account of the Patetere Block; but the £51 alleged to have been paid to Retreat Tapsell is charged by Mr. Young to "Rotorua and Waiparapara."

On my questioning Retreat Tapsell as to this story of the £200, and as to the £51 said to have been paid to him, he stated that the whole thing was quite new to him, that he never heard anything of it till then, that he never received the £51 or any part of it, and that the signature to the voucher was not in his handwriting. I very carefully watched the countenance of Retreat Tapsell while under examination, and I never saw a more natural expression of astonishment than that which overspread his face as sentence by sentence the statement of Hans Tapsell was unfolded to him. He affirmed again and again that he had never had the money, and he declared the signature to the voucher to be "a forgery."

He stated that the only money he had ever received from Young was a sum of £5 charged to him on the 7th November.

The £2 charged to him on the 23rd September, one of the eight items comprised in the cheque for £30 referred to in connection with the cases of Ruka Pakaru, Ema te Kirikau, and Te Pokiha, Retreat says he did not receive, and that the receipt, though signed in his name, is not in his handwriting. There was no hesitation and no uncertainty on the part of Retreat Tapsell as to his having received but one sum of money (£5) from Young, and one of £15 from Mr. Wilkinson, the Land Purchase Officer at the Thames.

The foregoing cases, eleven in number, constitute the several charges for which Mr. Young was recently indicted at the Supreme Court. It will be observed that in every instance the denial of receipt of the money is upheld by confirmatory evidence. A reference to the evidence of the several Natives examined by me at Tauranga and Maketu will show that in numbers of other cases the Natives denied—and, I believe, with truth—the receipt of moneys charged to them by Mr. Young; but, following out the rule which I had laid down, I determined to take no cognizance of any case in which, either by the testimony of others or by the logic of facts, I was unable to obtain supporting evidence.

In concluding my remarks upon these cases, I may state that they were either discovered by accident, or by following up some peculiarity, not in itself irregular, connected with them; and, looking at the generally unreliable character of Mr. Young's accounts, and the repeated instances in which the Natives denied the receipt of the moneys charged to them, there is, I think, strong ground for the belief that the adjustment of accounts which has yet to be effected with the Natives in respect of Mr. Young's transactions will bring to light further irregularities.

Before leaving this part of the subject I will briefly particularize two cases, in one of which I have obtained information since my return to Wellington which, if I had possessed it at the time, would have formed another charge against Mr. Young in the Supreme Court.