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that Mr. FitzGerald should have misunderstood some question, and given what he terms an absurd answer. Looking at the peculiar character of the whole of his evidence the particular blemish to which he refers will in all probability pass unnoticed.

Mr. FitzGerald is very annoyed at the balance-sheet of the Public Trust Office being termed a "cooked balance-sheet." That term, as ordinarily understood, means an inaccurate balance-sheet—one that fails to disclose the true position of the accounts. Does Mr. FitzGerald mean to contend that the balance-sheet of the Public Trust Office for the past three years has been a true and faithful record of the position of that office? Let him read the evidence. Let him examine the Accountant. Let him ascertain what the dissection of the accounts, in order to prepare the returns ordered by the Commissioners, revealed. When he has done all this, if he is capable of doing so, he will be better able to estimate the true value of the balance-sheet, and to understand the farce of his so-called audit, and the reason of the Chairman's expression.

Mr. FitzGerald admits for the first time, in connection with the estate of Mrs. Dallon, that "Mr. Hamerton's action was harsh, and even cruel," but as a counterpoise for such admission he abuses the Commissioners for reporting the facts. This would be amusing if the transaction itself was not of an exceedingly painful character. Mr. Hamerton and Mr. De Castro together tried to fix upon the son of Mrs. Dallon the brand of illegitimacy, and concealed the papers which told the story of the young man's parentage and history. The Commissioners, in the proper exercise of their duty, unearthed the whole matter, and discovered that the imputation of illegitimacy was absolutely unwarranted. They have put an end for ever to a disgraceful aspersion the responsibility of which lies at the door of the Public Trustee and his Chief Clerk, and upon them it must rest.

As to the confidential letter written by Mr. Martin, solicitor, of Christchurch, to Mr. Hamerton, and found among the papers relating to the Christchurch agency, a reference to the letter will show that it related solely to the Public Trust agency, and that its contents largely guided the Public Trustee in making changes at Christchurch. Had the letter contained any matter of a private character unconnected with the Public Trust Office, it would not have been dealt with by the Commissioners; but, being officially filed with the other papers, and its contents being of public importance, why should it be concealed? That the letter was in itself a secret and most improper attack upon the character of the Christchurch agent was unfortunate alike for the writer and the agent. The Commissioners were not responsible for that fact. If the letter was a private one to Mr. Hamerton, why did he file it as an official document? Is it to be contended by Civil Servants high in office that they are to conduct their departments by means of secret correspondence, and that, because such correspondence is discovered, and both writer and receiver are ashamed of the position they occupy in connection with it, a Royal Commission is to be abused because the correspondence is necessarily included in the evidence? The heads of departments in the Civil Service of this colony should be taught that every transaction in their departments must bear the light of day, and that neither the Ministers of the Crown, the Parliament, nor the public will submit to a single iota of correspondence relating to the public service being kept secret on any plea whatsoever.

Mr. FitzGerald apologizes for having introduced into his "remarks" references to matters foreign to his own department. He has indulged in such references because he believes that, by making a strong personal attack against the Commissioners, alike as to their judgment and their sense of honour and fair play, he will obtain sympathy. necessary for Mr. FitzGerald to apologize. The Auditor and Controller-General of the Colony of New Zealand has a perfect right to reply to strictures upon his own department; but, when he leaves the affairs of that department, and, under cover of its shelter, takes upon himself the role of general critic, and steps out to abuse the members of a Royal Commission, he ceases to be Auditor-General, and becomes Mr. James Edward FitzGerald. Dealing with him in that capacity we have no hesitation in saying that, in indulging in such offensive criticism on matters entirely foreign to himself, and in utilising a State paper as Auditor-General for that purpose, he has been guilty of a gross breach of decorum; that his conduct is improper in the highest degree; and that he has shown that advanced years has destroyed that sense of fitness and propriety of which it is to be presumed he had, in his younger days, an ordinary proportion. are his observations illogical and foolish to the last degree when it is remembered that the Commissioners are in no sense responsible for the publication of an atom of the That duty devolves upon His Excellency's Ministers and the Parliament of the