

14. Do you ever recollect Mr. Latter refusing him access to any papers?—I think there was one instance; Mr. Latter refused to let him have access to the papers.

15. Do you know what papers they were?—With reference to the bankruptcy that was annulled.

16. Do you recollect whether he had previously access to the same papers; that is, the papers in the first bankruptcy.—Yes.

17. Did he many times see these papers?—I think he must have seen them a good many times.

18. On the occasion you refer to when Mr. Latter refused him access, what was the ground for his doing so?—I think Mr. Latter said that he had seen them a number of times, that the bankruptcy had been annulled, and that there was no further use for them.

19. Do you recollect Mr. Ell complaining that he, Mr. Latter, had not got his books from Nathan?—I cannot recollect anything about that. I thought the books belonged to Nathan's estate, and that Nathan had them secured. I never saw the books; I understood they were held as security for advances.

20. Do you recollect having seen "Exhibit 49" before—alleged statement?—Yes; I recollect seeing it.

21. Do you remember who brought it to the office?—Mr. Ell, I think.

22. Who did he give it to?—I cannot say whether he gave it to me personally. I think I took it from him. Figures on back are mine.

23. Do you know what Mr. Ell called the document when he brought it in?—I do not recollect what he called it. I always took it to be an account of costs in his action against Harper.

24. If it had been put in as a statement of assets and liabilities, would you have accepted it in that form?—No.

25. I believe the date on it is not in your handwriting is it?—No; date is not in my handwriting on the back.

26. Do you know whether Mr. Ell was treated differently to other bankrupts by Mr. Latter?—I do not think so. It was a troublesome matter, with all the litigation going on. Matters seemed a bit strained sometimes between Mr. Ell and the Official Assignee.

27. Was Mr. Ell ever charged for any of his examinations of the papers—that is, search fees?—No; I do not think so. I never charged him for any inspections.

28. Do you see list of proofs of debt in the first bankruptcy, No. 263 ("Exhibit 53")?—Yes.

29. Are those amounts opposite names in your handwriting?—Yes, except the correction of the amount opposite Austin's name.

30. Is that in Mr. Latter's handwriting?—I think so.

31. Is it usual for Mr. Latter to make alterations in the book in the lists of proofs of debt?—Yes, if the figures are wrong. An error might creep in in this way: A proof in the body might show the full amount, and lower down it might show securities which would have to be deducted. This is evidently a case in point.

32. How much should the proper amount be entered opposite Mr. Austin's name?—£68 Os. 8d.

33. Do you consider Mr. Latter was right in making the alteration according to the proof of debt?—Quite right.

34. In any case the alteration would have been in Mr. Ell's favour, would it not?—Yes, as far as the proof of debt against the estate is concerned.

35. *Mr. Lusk.*] You say Mr. Ell came many times for information to the office?—Yes.

36. Do you remember his coming particularly one day in February, 1886?—I do not remember advising him to go to Mr. Martin in connection with the papers in the first bankruptcy. I would not be likely to tell him that at all, not unless Mr. Martin was his solicitor.

37. Do you recollect his coming for information after the second bankruptcy?—Yes.

38. Have you any recollection of his ever copying any of the papers in the first bankruptcy after the second bankruptcy?—If he wanted a book I think it was always open to him.

39. Do you remember Mr. Ell applying for permission to copy proofs of debt in the first bankruptcy?—I think Mr. Ell must have copied the proofs in the first bankruptcy.

40. Can you tell me whether Mr. Ell has ever copied Austin's proof of debt?—I cannot say.

41. If Mr. Ell says he did not see it for months afterwards, you cannot contradict it?—I cannot say as to that particular document.

42. When did you leave the office?—In the beginning of 1889.

43. Can you say that alteration was made opposite Austin's name in the minute-book before you went away?—After the annulment this book was probably put away ("Exhibit 53").

44. Can you remember a copy of that minute-book being made for the Under-Secretary in 1888?—No, I cannot say; there is none of my writing in it.

45. You see the figures opposite Mr. Austin's name are £361 Os. 9d., so that if that were a copy of book, "Exhibit 54," in 1888, that alteration had not been made at that time?—I cannot say; I do not remember this book being copied.

46. Do you remember more clearly the details of the second bankruptcy?—Yes.

47. I suppose you remember the proof of debt put in in the second bankruptcy?—Yes.

48. Do you remember one being put in by Mr. Haskins?—Yes; I think there was one.

49. Can you remember the amount of it?—No, I cannot.

50. Can you recollect the proof now?—It was put in for £121 1s. 9d. The £100 damages was disputed by the Official Assignee.

51. Do you recollect on the 30th November, 1886, Mr. Ell coming in and your handing him this proof of debt, and Mr. Ell stating that he was astonished at Haskins putting in a proof for £121 1s. 9d. when he (Ell) considered that he did not owe him (Haskins) one shilling?—I believe Mr. Ell came about this proof; what conversation took place I cannot remember.