

19. You remember the accounts furnished by Mr. Harper's party on 5th December, after the conclusion of the taking of the accounts?—I do.

20. Were they almost the same as the accounts put in previously at the taking of the accounts?—Yes; they were almost identical.

21. Do you remember the certificates of the Registrar and Accountant?—Yes; I remember the two certificates.

22. Do they follow the accounts put in by Messrs. Harper and Co.?—They do follow the accounts put in on a later occasion, on the 5th December, 1884.

23. Do you remember in the month of July, 1886, after the judgment had been set aside by the Court of Appeal, these accounts being gone into again by the Registrar and Accountant?—Yes, I do remember.

24. On the 14th July there was a meeting, but there was no appearance of defendants, and it was adjourned?—I was in the Court waiting, in anticipation of there being a meeting.

25. There was a meeting on the 28th July?—Yes, there was, at which I was present.

26. On that occasion did you notice whether the Registrar had any papers before him at all?—I did notice that he had a paper before him after I got in. I passed that paper to Mr. Ell, and he gave it to Mr. Bloxam.

27. What was that paper?—It was a copy of the certificate supplied by Mr. Bloxam to Leonard Harper, in action No. 353. It was a copy of the Registrar's certificate with the accounts in No. 353.

28. Did Mr. Ell call for any papers on that occasion?—Yes, especially for the Registrar's notes.

29. Did the Registrar produce his notes?—The Registrar said his notes and papers were all up in Wellington.

30. Can you tell me why that meeting was adjourned?—The adjournment was after Mr. Bloxam had made use of the accounts that had been furnished to him.

31. Had the non-production of the document by Mr. Bloxam anything to do with the adjournment? Was that the reason the adjournment was made?—That was not the special reason the adjournment was made on that occasion. When Mr. Bloxam got the account in his hands he numbered each item on the debit side of the account, and he called upon Mr. Ell to tell him what items in the account he objected to. Mr. Ell told him the items he objected to, and, after he had finished telling him, Mr. Martin, who was present, addressing the Registrar, said, "I will now take a note of these objections, and prepare a statement to bring before the next meeting;" and it was upon that ground that the adjournment was given on the 28th July.

32. Do you remember another meeting on the 4th August?—I do.

33. Do you remember Mr. Ell calling for any papers that day?—I do.

34. What were they?—Mr. Ell again asked Mr. Bloxam indirectly to produce his records and accounts—having been called upon to produce his evidence by Mr. Bloxam.

35. Were the papers forthcoming?—Mr. Bloxam retorted on Mr. Ell that he ought to have got the papers himself, and been ready to-day to explain his objections to the items which he objected to; and he further said "that I put the burden or onus upon you to obtain the papers from Wellington."

36. The business could not be gone on with that day?—It was to a certain extent.

37. Was it because of the non-return of the papers that the business could not be gone on with that day?—It was so. Each item that Mr. Bloxam asked for an explanation to—every item objected to—Mr. Ell stated that he could not bring the evidence, because of the notes and papers being in Wellington, and, finally, the Registrar said he would make a note to refer these objections to the Supreme Court.

38. I want to take you to a matter in Mr. Ell's bankruptcy. Do you remember on any occasion going with Mr. Ell to Mr. Latter's office and asking for information?—I do. I do not remember the date. I remember going; it was after the second bankruptcy.

39. What did you ask to see?—Mr. Ell asked Mr. Eyes, who was then present, to show him the minute-book in the first bankruptcy.

40. Did Mr. Latter refuse to let him see it?—Yes; Mr. Latter refused to let Mr. Ell see it.

41. *Mr. Beswick.*] Do you recollect Mr. Ell's bankruptcy in 1879?—Yes, I do.

42. Were you appointed trustee in Mr. Ell's estate?—Yes, I was.

43. You have probably seen his statement of assets and liabilities?—Yes, I have seen it before.

[Statement put in, and marked as "Exhibit 72."]

44. Did you ever pay a dividend in that estate?—I believe I did.

45. How much? Do you know?—In almost all cases I got a receipt in full. There was no actual dividend paid.

46. Did any funds ever come into your hands for distribution?—No.

47. Did Mr. Ell subsequently get his discharge?—Yes. I cannot remember the date. I know he did get his discharge. I have a record in my own minute-book, which is not here. [Minute of meeting put in, and marked as "Exhibit 73."]

48. As trustee in Mr. Ell's estate you subsequently assigned the whole of Mr. Ell's estate back to him, did you not?—I subsequently assigned the whole of his estate back to him.

49. Did you ever file any accounts of dealings or records?—No, I did not.

50. What consideration was there for the assignment to Mr. Ell of all his estate?—I got £5 from Mr. Delamain in consideration that I assigned the estate to him.

51. These actions were commenced after that, and you have been working for Mr. Ell ever since?—I have.

52. You told us about large sums of money Harper and Co. did not account for. Were those sums of money brought into account when the accounts were taken?—These large sums were all brought into account before the Registrar.