There is no record of the matter in the Board's minutes, but that is not unique, as I shall have occasion to refer to other matters of importance in which the minutes are defective and incomplete. Both Mr. Ewen and Mr. Hutchings speak of discussion at a Board meeting and of the General Manager's recommendation being approved. At a later meeting Mr. Hutchings is apparently not quite easy about the matter, and again raised the question of valuation and says there was some discussion, but his recollection of the matter is very vague.

The General Manager stated that the question of valuation had not been discussed by the Board prior to April, 1946, and that the Board accepted his statement that a valuation was impracticable. It is to be pointed out that only two members of the Board in addition to the General Manager visited the park.

It was submitted by counsel for the Board that the Board was justified in accepting the General Manager's view that a valuation was impossible. If he had been an expert in such matters there would be force in counsel's contention, but in view of the General Manager's lack of the necessary qualifications as above set out the Board was not so justified.

Mr. Gillies, the successful tenderer for the G.M.C. trucks, stated that the G.M.C.s were jammed together in five separate blocks. He went around the outside of each block and to some extent examined the trucks on the outer rim of the block and every truck on a diagonal line across the blocks. This was done by going over the top and climbing underneath them. He made an individual inspection of the Dodges, which were not packed so densely as the G.M.C.s. This consisted of examining the tires, trying the engines, and the general appearance. He tried the engines to see if they would turn by testing—one would hold the fan-belt and the other would turn the fan to check if they would move. Some of the bonnets would not open. This examination took two days, and all particulars were taken down by a typiste.

A similar cross-section examination could have been made of the Jeeps as with the G.M.C.s, although more difficult on account of the number stacked on the G.M.C.s.

The whole examination took a week, Mr. Gillies having the assistance of his foreman and a typiste.

Mr. Warner, a Board valuer, said he thought there should have been a valuation before tenders were dealt with, and that others should have been able to make a similar valuation to that made by Gillies.

Mr. C. R. Vincent, who on the second tenders was the successful tenderer for the Dodges, said he inspected the vehicles five times before submitting his first tender and made a summary valuation—there were too many vehicles to give an accurate valuation, but one could give a summary valuation with practical knowledge. On the occasion of the second tenders he made a detailed inspection of the Dodges with three assistants in some thirteen hours. The vehicles were numbered, and a list was made with notes against it.

My figure of £26,050 for the Dodges was not a stab; it was a careful figure. I wanted to be sure if I could, of out-tendering, as I thought, Mr. Gillies. My basis was that I had a summary of the vehicles and the number that were good and bad and fair, and that on a certain percentage of them there would be a complete loss, and I budgeted the whole thing out.

The next two tenders were for £26,010 and £25,627, showing that others were able to make a worth-while assessment.

Mr. George Laing, Government Inspector of Motor-vehicles, said it would have taken a week to make a cross-section valuation and about a month to make a more detailed inspection or appraisal of value.

Mr. Tidswell said it would take about two months for three to four men to inspect each vehicle externally and enable the material parts to be scheduled in detail—that is, you would know how much you had of all accessible details.

The Board also had, or should have had, before it the fact that nine G.M.C. trucks taken over by the Public Works Department had been valued by the Board's valuers.