

Fisher got that number and that amount; but when I gave him that number I never thought for a moment that he would state that that was the number of the voucher we saw as the "Seddon" voucher. That, of course, has misled the whole thing.

28. That is the explanation that has mixed it up with the "Sneddon" voucher?—Yes.

29. You, of course, know Mr. West?—Oh, yes.

30. Is it known to you that he was a particular friend of Mr. Fisher's? It has been stated that so friendly were these men that Mr. Fisher was continually in the office with Mr. West, and Mr. West was told that he must intimate to his friend Mr. Fisher that he must not be always in the office?—I am certain that is incorrect, because I do not think West knew Captain Fisher at all. I fancy his first connection with Captain Fisher was when he was doing duty for the Chief Postmaster in connection with certain payments out of the Post and Telegraph South African Relief Fund to the returned troopers, on whose behalf Captain Fisher was acting. I do not think he even knows him yet in a personal manner or private capacity. I think you must be referring to myself.

31. I may have mixed the two names—Willis and West?—Yes.

32. Were you cautioned or told to tell Mr. Fisher that he must not come so often—is that a fact?—It is a fact. Eighteen months ago the Chief Clerk did say something to me with reference to Captain Fisher calling to see me at that time. At that time he was in with reference to a private matter that we had together, and the Chief Clerk said at that time that it would be wise if Captain Fisher did not come into the office.

33. So often?—That is, I think, about eighteen months ago.

34. Of course, previous to the voucher incident?—I should think it would be about eighteen months ago at the least.

35. As a result of the Chief Clerk's instructions to you, you took no notice of it, and Mr. Fisher continued to visit you?—He certainly visited me.

36. And in consequence the Chief Clerk spoke to Mr. Fisher?—No.

37. Not to your knowledge?—No.

38. Are you aware Mr. Fisher expressed himself in the House as being satisfied that Mr. Warburton should hold the inquiry?—I am not sure about that point. In connection with that matter, I wrote to Captain Fisher, or telegraphed to him immediately that I found the nature of the tribunal set up, and I said that this inquiry would only prove a farce unless we had cross-examination of witnesses, and also that the examination should be open to the Press, and Captain Fisher, in reply to that, told me he could do nothing else—that he had to take what he could get in the nature of an inquiry. I am not aware he expressed himself as satisfied with the Auditor-General's inquiry.

39. I know subsequently that Mr. Taylor and Mr. Fisher strongly protested against cross-examination of witnesses not being permitted?—Yes.

40. You were not satisfied in the first instance?—I was never satisfied. The day after the tribunal was set up I wired to him, and also wrote very strongly, and pointed out the fact that that inquiry did not satisfy us, because we should be at a great disadvantage at that inquiry.

41. Did you not state the other day that the Treasury officials—Messrs. Heywood, Collins, and Grey—nominated their own judge?—Yes.

42. Is that so of your own knowledge?—That is so; it is recorded in *Hansard*. Their petition particularly asked that the Auditor-General should hold the inquiry.

43. Did Mr. Warburton refuse you access to certain books, particularly the Defence books?—He refused me access to all records other than the voucher.

44. And you thought that if you had access to certain books, particularly those relating to payment and Defence accounts, that it would have given you a chance?—I particularly asked him for the record which would show the name of the payee and particulars of service, and I believe now that if we got that record we could prove our case.

45. Did he give any reason?—As a matter of fact, he said he should have to consult somebody else; he said he had not power to grant it.

46. However, you heard nothing more about it?—I asked him again if I could have that, and he said No, I could not—my inquiry was finished.

47. *Mr. Mills.*] Mr. Willis, when did you first see the voucher that Mr. Larcombe spoke to you about?—It was brought out from the Chief Postmaster's room, a distance of 40 yards, to the Chief Clerk's room, and Larcombe threw the voucher down on my desk and said, "What do you think of that?" and I took it up in my hands and examined it, and I pointed out the fact that it was for services rendered at Wellington and it was paid at Christchurch, and I made comments upon it at the time. I held it in my own hands for five or six minutes before the window discussing it.

48. Can you fix the month?—No, I cannot.

49. Are you sure it was last year?—I am absolutely certain, for this reason, that I think it was between the time I entered the Chief Clerk's room, I think, between the 9th January, 1904, and previous to the Seddon-Taylor case.

50. Did you say it was an irregular payment?—No, I did not. I did not know it was an irregular payment. There was nothing irregular about the transaction, as far as I could see.

51. You said yesterday, either "improper" or "irregular"?—I say now that it has proved so. The whole case has taken a different turn since we first saw it. We know now that it was worse than an improper payment—it is a fraudulent payment, because Captain Seddon said he did not perform the service.

52. Had the voucher been receipted when you first saw it?—Yes, it had.

53. Who had signed it?—It was signed "R. J. S. Seddon." I do not know who signed it.

54. It could not have been an agent, then, at that rate?—No, it could not have been an agent.

55. Did I understand you to say that a fraudulent payment had been made through this