act differently? You are prepared to admit that Mr. Seddon took the course that you would take if the same thing occurred now?—Yes.

241. You are of opinion that if that course had been adopted it would have been discovered that the matter was not so serious as it appeared to the committee?—Yes.

242. There was no proof of the suspicion that Mr. Nathaniel Seddon had received more than was justly due to him?—No.

243. None of the Council, nor any of his friends, had any such suspicion?—No. He remained

in the service of the Council until his death, and was highly respected during that time.

244. Hon. J. G. Ward.] Were you strongly opposed at this time to the attitude taken up by Mr. Seddon?—I think I always tried to take the course that was fair. I was not particularly

strongly biassed, but I was opposed to the attitude he took up.

245. If there had been any doubt in the mind of the Council as to the receipt by Nathaniel Seddon of £219 10s. to which he was not entitled, would not proceedings have been taken against him by the Council?—Yes, we would have sought to recover it, and if he had been overpaid we could have recovered it.

246. But no action of that kind was taken?—No.

247. Hon. W. Rolleston.] Did I understand you to say that you did not agree with the auditors' reports as to any considerable amount having been taken?—Larger sums were never

known to be missing.

248. Do you disagree with the auditors' report where it says these sums were absolutely deficient according to the cash-book and ledger. They say something very similar with regard to Mr. Wylde, if I remember. They certainly say an excess was paid. Do you dispute that?—I do not dispute it; I am not in a position to do so. We never could find any direct evidence of the alleged overpayment.

249. Did not the cash-book and ledger show that it was gone?—No, it did not so appear in the cash-book and ledger, and unless supported by vouchers it was of no use. If he said he had paid Nathaniel Seddon £1,000, and Nathaniel Seddon had given no receipt for it, that would not be

proof against Nathaniel Seddon.

250. Do you admit these large sums were gone, and that these sums were paid out of the borough funds during Wylde's term of office?—There always was a doubt in the minds of some of us with regard to this larger amount—that is, that the money had actually gone. Even if Mr. Wylde had embezzled money, there was always a doubt as to whether he had embezzled the larger It never could be shown.

251. Mr. Spence informed you that the voucher showed that sum had been paid out. He saw

the vouchers and declared that this had been paid out to Mr. Nathaniel Seddon?—Yes.

252. He also reported to you that when he made the audit the whole of the vouchers were there?-Yes.

252A. You implied that the vouchers were forged by Wylde?—That was in answer to a question as to who would have an interest in removing them. The implication was that Mr. Wylde was interested in these vouchers being removed. You must remember Mr. O'Hagan took charge of the office when Wylde had given it up, and Mr. O'Hagan was actuated by strong personal animus against Wylde, so it would not surprise me much to hear of any attitude he took up. Wylde was a man who did not lose his temper much, but on that occasion he got very angry with O'Hagan, and accused him of abstracting documents.

253. You know O'Hagan denied that strongly?—Yes, I believe he did.

254. Do you know that O'Hagan stated that he had never gone into the office alone after the auditors' report? What application to this would your statement have with regard to Mr. O'Hagan being in the habit of drinking?—I do not know it would have any direct application, only I would not put much confidence in a man who drank to excess.

255. Do you think it would injure his veracity or honesty?—Yes; I think he might

unintentionally give an incorrect version of what occurred before.

256. Was he not a man who was very much respected on the Coast?—He was, up to a certain point; but, before this time, he began getting into rather bad habits. I think you will find it was so.

257. What members of the Borough Council are alive now who were the councillors then?—I could not tell you.

258. What was the reason Mr. Simmonds laid the information?—He took round a petition in the first place for an audit.

259. That was the petition that was sent to the Colonial Secretary's office?—Yes.

260. That was not the information?—I did not say that Mr. Simmonds laid the information.

261. Who do you say is available now to give information?—The councillors were: Messrs. Mulvihill, Anderson, Berger, Carey, O'Hagan, Barnett, Rudkin, Seddon, Horne, and Campbell.

262. Mr. Morrison.] You were Mayor of Kumara Borough in 1882—you were elected to that position in November?—Yes.

263. You had been a member some time previously of the Borough Council?—Yes.

264. Had you been long on the Coast before you became a member of the Kumara Borough Council?—Eighteen years, I think.

265. Residing in the same district?—Within fifteen or sixteen miles.
266. You have stated, in reply to a question, that when you took the position of Mayor you found the affairs of the Council in a very disordered state?—They were a year or so before, when they had to pay accounts by bills.

267. Then the financial business of the Borough was very bad when you assumed the position of Mayor?—Yes, they were in a bad position. The Council had an irregular method of conducting

their business. We tried to improve the conduct of the business.