

18, 1937

In the Privy Council.

No. 69 of 1935.

ON APPEAL FROM THE SUPREME COURT OF
THE ISLAND OF CEYLON (ASSIZE COURT OF
COLOMBO).

BETWEEN

ALEXANDER KENNEDY - - - - - *Appellant*

AND

THE KING - - - - - *Respondent.*

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A.7	Pass Book of Alexander Kennedy and Mrs. E. Kennedy Joint Account with P. and O. Banking Corporation, Colombo.
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Exhibit Mark.	Description of Documents or Articles.
P.61	Original Policy No. 15117330 with the Commercial Union Assurance Company, Ltd. (A certified copy of this Policy Exhibit P.82 has been printed.)
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In the Privy Council.

No. 69 of 1935.

ON APPEAL FROM THE SUPREME COURT OF
THE ISLAND OF CEYLON (ASSIZE COURT OF
COLOMBO).

BETWEEN
ALEXANDER KENNEDY - - - - *Appellant*
AND
THE KING - - - - *Respondent.*

RECORD OF PROCEEDINGS.

VOL. II.—EXHIBITS.

**P.76.—Auditors' Report and Balance Sheet and Accounts of Kennedy & Co.
as at 31st December, 1929.**

6th March 30.

Exhibits.

P.76.

RF/PB
Messrs Kennedy & Co.,
Colombo.

Dear Sirs,

We have written up the private books relating to your business for the year ended 31st December 1929 and we now have pleasure in submitting
10 copies of the accounts prepared therefrom by us. These accounts
comprise :—

- (1) Balance Sheet as at 31st December 1929, duly certified by us.
- (2) Profit & Loss Account for the year ended 31st December 1929.
- (3) Trading Account—Boots, Shoes & Outfitting—for the same period.
- (4) Trading Account—Skins—for the same period.

We beg to report as follows :—

20 Scope of Work Done : As formerly, we have checked the Cash Book with the Bank Pass Book, reconciling the closing balance.

No vouching of the Cash Book, Petty Cash Book, Purchase Journals or Sales Books has been carried out by us, but we have verified the entries

Auditors' Report of 6th March, 1930 and Balance Sheet and Accounts of Kennedy & Co., as at 31st December, 1929.

Exhibits.
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P.76.
Auditors'
Report of
6th March,
1930 and
Balance
Sheet and
Accounts of
Kennedy &
Co., as at
31st Decem-
ber, 1929—
continued.

in respect of purchases effected through Messrs. Campbell Bros. Carter & Co. Ltd. (Successors to Messrs. Julian Stephens Ltd.), from the half-yearly statements furnished by them and, from the same source, we have agreed the balance outstanding on that account at 31st December 1929.

We have written up the Private Journal and effected all postings to the Private Ledger.

The balances carried forward on Customers' Accounts at the close of the year have been carefully examined by us and we have brought the total of these into approximate agreement with the balance on the controlling account written up by us in the Private Ledger.

The additions and extensions of the Stock Sheets representing the Stock-in-Trade at 31st December 1929 have been checked by us.

We have made provisions for all outstanding liabilities within our knowledge.

From the books written up by us we have prepared the accounts which we now submit.

PROFIT & LOSS ACCOUNT.

Results : After charging a Management Salary at the rate of Rs. 850/- per mensem and providing a sum of Rs. 2,685.92 for Furlough & Passages, the Profit & Loss Account for the period closes with a nett profit of Rs. 46,809.40. This compares with a nett profit of Rs. 24,335.66 in the previous year and with Rs. 34,844.30 in 1927.

The improvement in nett results arises principally from the greatly increased business done in Skins, which brought in a Gross Profit of Rs. 49,670.38 in the year under review.

During the year an addition was made to the business by the opening of an Outfitting Department. Even with this addition, however, the Turn-over, apart from Skins, shews a reduction of Rs. 27,421.04. This would appear to be due to the prevailing depression in the main industries of the Island.

The opening of the new department is reflected in the increased charge for Rent, by reason of the additional accommodation required, and also in the charge for Interest, owing to the necessity of carrying much heavier stocks than formerly.

Gross Profit : The following is a comparison of the trading results with those of the 2 preceding years:—

Boots, Shoes & Outfitting :

	<u>1927</u>	<u>1928</u>	<u>1929</u>
Turnover	Rs. 245,638.92	Rs. 198,352.60	Rs. 170,931.56
Gross Profit	96,978.93	86,240.76	82,228.61
Ratio of G/Profit	39.48%	43.48%	48.11%

Skins :

Turnover	Rs. 62,364.01	Rs. 71,092.07	Rs. 233,558.26
Gross Profit	15,147.61	15,872.26	49,670.38
Ratio of G/Profit	24.29%	22.33%	21.27%

Exchange: Following your usual practice, purchases from Messrs. Campbell Bros. Carter & Co. Ltd. have been brought into account during the year at a flat rate of exchange of 1/5, other imported goods being converted generally at the actual rate at which the respective drafts are subsequently taken up. In order to off-set and over-valuation in the closing stock by reason of the adoption of the rate of 1/5 for costing purposes, a deduction of 5% has been made, as on previous occasions, from the total value of the stock of Boots, Shoes & Outfitting Goods as originally costed.

10 Sterling balances outstanding at 31st December 1929 have been carried forward at 1/6, the approximate remitting rate at that date.

As by far the preponderating share of exchange differences arises from the manner of treatment of the goods from London, we have adjusted the purchases for the year by placing there—against the balance on the Exchange Account. This accounts for no profit from exchange appearing in the Profit & Loss Account for the past year.

BALANCE SHEET.

20 Sundry Debtors: We have examined carefully the balances carried forward on Customers' Accounts at 31st December 1929 and, in our opinion, the Reserve provided at that date is sufficient to cover any loss likely to arise in the realisation of these debts.

Stock-in-Trade: The Stock-in-Trade appearing in the Balance Sheet has been valued, as formerly, by Mr. Kennedy on the basis, we understand, of actual cost with due allowance for depreciation where necessary.

Beyond checking the arithmetical accuracy of the Stock Sheets handed to us, we have not checked the stock in any way.

GENERALLY.

30 We have dealt in the foregoing Report with all matters arising from the accounts and appearing to us to call for comment. If we can be of assistance in affording any further information that may be required, we shall be glad to hear from you.

We are, Dear Sirs,

Yours faithfully,

DUNCUM, WATKINS, FORD & CO.

Chartered Accountants.

Colombo,

6th March 1930.

PB

Exhibits.

P.76.

Auditors' Report of 6th March, 1930 and Balance Sheet and Accounts of Kennedy & Co., as at 31st December, 1929—*continued.*

Exhibits.
P. 76.
Auditors' Report of
6th March, 1930 and
Balance Sheet and
Accounts of Kennedy &
Co., as at 31st Decem-
ber, 1929—
continued.

KENNEDY & COMPANY, COLOMBO.

BALANCE SHEET

AS AT 31ST DECEMBER 1929.

<u>Liabilities</u>		<u>Rs.</u>	<u>c.</u>	<u>£</u>	<u>s.</u>	<u>d.</u>	<u>Assets</u>		<u>Rs.</u>	<u>c.</u>	<u>£</u>	<u>s.</u>	<u>d.</u>
<u>Sundry Creditors :</u>							<u>Cash in Hand :</u>		81.84			6. 2. 9	
Campbell Bros. Carter & Co. Ltd.							<u>Sundry Debtors :</u>						
Current							Customers' Balances -	18,077.14					
Account £7,244. 3. 4	96,588.88			7,244.	3.	4	Foreign Debtors for						
Draft							Skins -	14,858.65					
Accepted 1,214.18.11	16,199.27			1,214.	18.	11		32,935.79					
Sundry Foreign Creditors -	3,006.36			225.	9.	6	Less Provision for						
Local Trade Creditors & Sundry Accounts Outstanding -	24,601.18	140,395.69		1,845.	1.	9	Doubtful Debts -	500.00			32,435.79	2,432.13.	9
<u>Bank Overdraft :</u>													
National Bank of India Ltd. -		5,359.97		402.	0.	0	<u>Stock-in-Trade :</u>						
<u>Loans :</u>							Boots, Shoes & Outfitting in Colombo -	405,943.73					
Hunter & Co. -	55,000.00						Skins in Colombo -	17,543.64					
Dr. Rogers -	15,000.00						Goods Afloat -	1,187.83					
Mrs. E. Fernando -	9,000.00						Imported Stationery (Estimated) -	500.00			425,175.20	31,888. 2. 9	
F. Andrew -	2,500.00						<u>Payments in Advance :</u>						
C. J. Rolls -	908.53	82,408.53		6,180.	12.	9	Advertising Unexpired (Estimated) -						
							Insurance Premiums & Telephone Rent Unexpired -	587.12					
<u>Passage & Furlough Reserve :</u>							Electricity Deposit -	310.00			897.12	67. 5. 8	
Balance at credit at 31st Decr. 1928 -	2,500.00												
Added at 31st December 1929 -	2,685.92												
	5,185.92												
Less Expended during year -	2,685.92	2,500.00		187.	10.	0							

Capital Account :

A. Kennedy :

Balance at credit at 31st December 1928 - -	194,461.69
Management Salary for year - - - -	10,200.00
Profit for year as per Profit & Loss A/c. -	46,809.40
	<u>251,471.09</u>

<u>Less Drawings during</u> year - - - -	13,737.64
---	-----------

237,733.45 17,830. 0. 2

Rs. 468,397.64 £35,129.16. 5

Furniture & Fittings :

As per last Balance Sheet - - - -	5,332.87
Subsequent Expendi- ture - - - -	5,564.56

10,897.43

<u>Less Depreciation writ-</u> ten off - - - -	1,089.74
---	----------

9,807.69 735.11. 6

Rs. 468,397.64 £35,129.16. 5

As explained in our Report of this date, we have written up the Private Books of Messrs. Kennedy & Co., Colombo, for the year ended 31st December 1929, and we have prepared therefrom the Balance Sheet above set forth. We certify that, to the best of our knowledge and belief and subject to that Report, the said Balance Sheet correctly sets forth the state of the firm's affairs, according to the information and explanations that we have received and as shewn by the Books.

DUNCUM, WATKINS, FORD & CO.

Colombo,

Chartered Accountants.

6th March 1930.

PB

Exhibits.
P. 76.
Auditors' Report of 6th March, 1930 and Balance Sheet and Accounts of Kennedy & Co., as at 31st December, 1929—
continued.

Exhibits.
P.76.
Auditors' Report of 6th March, 1930 and Balance Sheet and Accounts of Kennedy & Co., as at 31st December, 1929—
continued.

KENNEDY & COMPANY, COLOMBO.

PROFIT & LOSS ACCOUNT

FOR YEAR ENDED 31ST DECEMBER 1929.

Dr.		Cr.
To Management Salary - - - - -	10,200.00	By Gross Profit on Trading :
„ Salaries & Wages (including Bonus) 24,741.20		Boots, Shoes & Outfitting- - 82,228.61
„ Rent - - - - - 14,235.00		Skins - - - - - 49,670.38
„ Advertising - - - - - 9,502.23		131,898.99
„ Carriage, Postages & Stamps - 2,618.59		„ Interest :
„ Cables - - - - - 1,402.12		On Customers' Accounts - - - - - 444.45
„ Commission - - - - - 1,308.82		„ Unclaimed Balances written off - - - - - 105.64
„ Insurance - - - - - 1,284.13		
„ Electric Current - - - - - 1,119.20		
„ Stationery - - - - - 1,041.26		
„ Accountancy Charges - - - - - 850.00		
„ General Expenses - - - - - 494.12		
„ Telephone Rent & Removal Charge 345.57		
„ Legal Expenses - - - - - 40.84		
„ Cheque Books & Bank Charges - 41.81		
	59,024.89	
„ Interest :		
Loans - - - - - 6,182.23		
Bank Overdraft - - - - - 698.96		
Campbell Bros. Carter & Co., Ltd., & Julian Stephens, Ltd. 4,866.39		
	11,747.58	
„ Passage & Furlough Reserve - - - - - 2,685.92		
„ Provision for Doubtful Debts - - - - - 313.05		
„ Leasehold Expenditure		
Legal Expenses - - - - - 293.50		
Cost of Removal of Stairway - 285.00		
	578.50	
„ Depreciation :		
Furniture & Fittings at 10% per annum - - 1,089.74		
„ Nett Profit for year		
Transferred to A. Kennedy's Capital A/c - - 46,809.40		
	Rs 132,449.08	Rs 132,449.08

DUNCUM WATKINS, FORD & CO.,
Chartered Accountants.

Colombo,
6th March 1930.
PB

KENNEDY & COMPANY, COLOMBO.

BOOTS, SHOES & OUTFITTING

TRADING ACCOUNT.

FOR YEAR ENDED 31ST DECEMBER 1929.

Dr.		Cr.
To Stock in Trade at 31st Decr. 1928 -	265,528.88	
„ Purchases during year -	221,710.57	
	487,239.45	
<u>Less</u> Stock in Trade at 31st Dec. 1929	405,943.73	
	81,295.72	
„ Trade Repairs -	7,063.26	
	88,358.98	
„ Discount -	343.97	
„ Gross Profit, carried to Profit & Loss A/c. -	82,228.61	
	Rs 170,931.56	
		Rs 170,931.56

SKINS

TRADING ACCOUNT

FOR YEAR ENDED 31ST DECEMBER 1929.

Dr.		Cr.
To Stock in Trade at 31st Decr. 1928 -	14,962.86	
„ Purchases during year -	186,468.66	
	201,431.52	
<u>Less</u> Stock in Trade at 31st December		
1929- -	17,543.64	
	183,887.88	
„ Gross Profit, carried to Profit & Loss A/c. -	49,670.38	
	Rs 233,558.26	
		Rs 233,558.26

DUNCUM WATKINS FORD & CO.
Chartered Accountants.

Colombo,
6th March 1930.
PB

Exhibits.
P. 76.
Auditors' Report of 6th March, 1930 and Balance Sheet and Accounts of Kennedy & Co., as at 31st December, 1929—
continued.

Exhibits. **P.77.—Auditors' Report and Accounts and Balance Sheet of Kennedy & Co. as at 31st December, 1930.**

P.77.
Auditors' Report of 21st April, 1931 and Accounts and Balance Sheet of Kennedy & Co., as at 31st December, 1930.

RF : deK
Messrs. Kennedy & Co.
Colombo.

21st April 31.

Dear Sirs,

We have written up the private books of your firm for the year ended 31st December, 1930, and we have the pleasure to hand you copies of the accounts prepared therefrom by us. These accounts comprise :—

- (1) Balance Sheet as at 31st December, 1930. 10
- (2) Profit & Loss Account for the year ended 31st December, 1930.
- (3) Trading Account—Boots, Shoes & Outfitting—for the same period.
- (4) Trading Account—Skins—for the same period.

We beg to report as follows :—

Scope of Work Done :—The work done by us has been on the same lines as in former years.

We have checked the Cash Book with the Bank Pass Book, reconciling the closing balance and obtaining verification of the same from a certificate furnished by the Bank. 20

No vouching of the Cash Book, Petty Cash Book, Purchase Journals, or Sales Books has been carried out by us, but we have verified the entries in respect of purchases &c. effected through Messrs. Campbell Bros. Carter & Co. Ltd. from the half-yearly statements furnished by them and, from the same source, we have agreed the balances outstanding on their accounts at the close of the year.

We have written up the Private Journal and have effected all postings to the Private Ledger.

The balances carried forward on Customers' Accounts at 31st December 1930 have been carefully examined by us and we have brought the total of these into approximate agreement with the balance on the controlling account written up by us in the Private Ledger. 30

The additions and extensions of the Stock Sheets representing the Stock-in-Trade at the close of the year have been checked by us.

We have made provision for all outstanding liabilities within our knowledge.

PROFIT & LOSS ACCOUNT.

Results :—After allowing for a Management Salary of Rs. 850/- per mensem as formerly, writing off a sum of Rs. 4,926/15 in respect of Passage and Furlough expenses, and providing for Depreciation of Furniture, Fittings and Electric Lift the Nett Profit for the year, as disclosed by the Profit & Loss Account, amounted to Rs. 10,411.91. This compares with 40

Rs. 46,809.40 in the previous year and with Rs. 24,335.66 in 1928, the falling-off being due to the reduced turnover in Boots, Shoes & Outfitting owing to the prevailing depression in trade.

Gross Profits.—The following is a comparison of the trading results with those of the preceding two years :—

Boots, Shoes & Outfitting :

	1928.	1929.	1930.
Turnover -	Rs. 198,352.60	Rs. 170,931.56	Rs. 130,756.42
Gross Profit -	86,240.76	82,228.61	51,144.43
Ratio of G./Profit -	43.48%	48.11%	39.11%

Skins :

	1928.	1929.	1930.
Turnover -	Rs. 71,092.07	Rs. 233,558.26	Rs. 183,703.79
Gross Profit -	15,872.26	49,670.38	45,220.04
Ratio of G./Profit -	22.33%	21.27%	24.61%

The depression in trade, to which we referred in our Report on the accounts for 1929, continued in an increasingly aggravated form throughout the year now under review and its effect is shewn in the greatly reduced turnover of Boots, Shoes &c. Under normal conditions the addition of the Outfitting Department should have made for a substantial expansion in business.

Exchange.—This has been dealt with as in the previous year by being treated as an adjustment in the cost of purchases. Sterling balances have been carried forward at the rate ruling at 31st December, 1930, viz. 1/5 13/16 and the usual deduction of 5% has been made from the value of the Stock-in-Trade to off-set any over-valuation arising from the adoption of a flat rate of 1/5 for costing purposes.

Interest.—Owing to the heavier stocks carried throughout the period the charge appearing in the Profit & Loss Account for Interest shews an increase of approximately Rs. 5,000/—.

Passage & Furlough.—The expenses in connection with Mr. Kennedy's trip to the United Kingdom during the year have been charged against the Reserve for Passage & Furlough. As the benefit of that visit is expected to accrue in large measure to the year now current, owing to improved arrangements having been made to deal with the business in Skins, it has been considered reasonable that a portion of these expenses should be charged against the profits of 1931. Accordingly a sum of Rs. 4,926.15 has been written off at 31st December, 1930, leaving Rs. 2,426.15 to be carried forward, so that, after allowing for a similar amount to be written off in 1931, there will remain a balance of Rs. 2,500/— at credit of the Reserve, thus placing that account in the position at which it stood at the beginning of the year now under report.

Exhibits.
—
P.77.
Auditors' Report of 21st April, 1931 and Accounts and Balance Sheet of Kennedy & Co. as at 31st December, 1930—
continued.

Exhibits.

BALANCE SHEET.

P.77.
Auditors' Report of 21st April, 1931 and Accounts and Balance Sheet of Kennedy & Co. as at 31st December, 1930—*continued.*

Sundry Debtors.—We have examined carefully the balances carried forward on Customers' Accounts at 31st December, 1930. The Reserve for Doubtful Debts has been increased to Rs. 750/—, which, in our opinion, is sufficient to cover any loss likely to arise in the realisation of these outstandings.

The value of the Skins Sales outstanding in London has been ascertained from figures supplied to us but has not been verified by us in any way.

Stock-in-Trade.—The Stock-in-Trade appearing in the Balance Sheet has been valued by Mr. Ogle, on the basis, we understand, of actual cost with 10 due allowance for depreciation where necessary.

Beyond checking the arithmetical accuracy of the Stock Sheets handed to us, we have not checked the stock in any way.

GENERALLY.

We have dealt in the foregoing Report with all matters arising from the accounts and appearing to us to call for comment. If we can be of assistance in affording any further information that may be required, we shall be glad to hear from you.

We are, Dear Sirs,

Yours faithfully,

DUNCUM WATKINS FORD & CO.
Chartered Accountants.

20

Colombo,

21st April, 1931.

deK.

KENNEDY & COMPANY, COLOMBO.

BALANCE SHEET

AS AT 31ST DECEMBER 1930.

	Liabilities			Assets						
Sundry Creditors :	Rs.	c.	£	s.	d.	Rs.	c.	£	s.	d.
Campbell Bros. Carter & Co. Ltd.						Cash in Hand -	82.65			6. 2. 8
At credit of						Sundry Debtors :				
General						Customers' Balances etc.	16,814.56			
A/c. - £9,696.17. 2	130,652.40					Less : Provision for				
„ Debit of						Doubtful Debts -	750.00			
Skins							16,064.56			
A/c.- - 4,454. 6. 0	60,015.86					Skins—Sales outstanding				
						in London £2,577.17.10	34,733.70	50,798.26	3,770. 3. 8	
	£5,242.11. 2				5,242.11. 2					
Drafts						Stock-in-Trade :				
Accepted - 793. 3. 5	10,686.93					Boots, Shoes & Out-				
Sundry Foreign Credi-						fitting—Colombo -	425,898.47			
tors - - - -	2,114.72					Goods Afloat - -	1,821.97			
Local Trade Creditors &						Imported Stationery				
Sundry Accounts Out-						(Estimated) - -	500.00	428,220.44	31,781.19. 9	
standing - - -	37,287.55	120,725.74	2,767. 8. 9							
					8,960. 2. 4					
Bank Overdraft :						Payments in Advance :				
National Bank of India						Insurance Premium Un-				
Ltd. - - - -		47,198.69	3,503. 0. 6			expired - - - -	417.50			
						Telephone Rent Unex-				
Loans :						pired - - - -	210.00			
Hunter & Co. - -	55,000.00					Deposit—Director of				
Mrs. E. Fernando -	19,000.00					Electrical Undertakings	80.00			
Dr. Rogers - - -	10,000.00							707.50	52.10. 2	
F. G. Andrew - -	6,000.00									
C. J. Rolls - - -	981.21	90,981.21	6,752.10. 3							
Employee's Deposit :										
H. R. Ogle - - -		3,018.84	224. 1. 1							

Exhibits.
P. 77.
Auditors' Report of 21st April, 1931 and Accounts and Balance Sheet of Kennedy & Co. as at 31st December, 1930—continued.

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KENNEDY & COMPANY, COLOMBO.

PROFIT & LOSS ACCOUNT

FOR YEAR ENDED 31ST DECEMBER 1930.

Dr.		Cr.
To Management Salary - - - - -	10,200.00	By Gross Profit on Trading :
„ Salaries & Wages - - - - -	21,756.81	Boots, Shoes & Outfitting - - - - -
„ Rent - - - - -	14,640.00	Skins - - - - -
„ Advertising - - - - -	5,931.40	51,144.43
„ Carriage, Postages & Stamps - - - - -	2,189.70	45,220.04
„ Cables - - - - -	523.27	„ Interest :
„ Commission - - - - -	472.23	On Customers' Accounts - - - - -
„ Insurance - - - - -	1,534.37	261.70
„ Electric Current - - - - -	1,249.13	
„ Stationery - - - - -	1,158.56	
„ Accountancy Charges - - - - -	850.00	
„ General Expenses - - - - -	506.49	
„ Telephone Rent - - - - -	334.25	
„ Legal Expenses - - - - -	57.96	
„ Cheque Books & Bank Charges - - - - -	34.49	
„ Repairs to lift - - - - -	78.50	
	51,317.16	
„ Interest :		
Loans & Deposit - - - - -	7,536.40	
Campbell Bros. Carter & Co., Ltd.	6,946.55	
Bank Overdraft - - - - -	2,241.97	
	16,724.92	
„ Passage & Furlough Reserve - - - - -	4,926.15	
„ Provision for Doubtful Debts - - - - -	901.69	
„ Depreciation :		
On Furniture & Fittings - - - - -	1,790.19	
„ Electric Lift - - - - -	354.15	
	2,144.34	
„ Nett Profit for year transferred to A. Kennedy's Capital A/c. - - - - -	10,411.91	
	Rs 96,626.17	Rs 96,626.17

DUNCUM WATKINS FORD & CO.
Chartered Accountants.

Colombo,
21st April 1931.
PB

Exhibits,
P. 77.
Auditors' Report of
21st April, 1931 and
Accounts and Balance
Sheet of Kennedy &
Co. as at 31st Decem-
ber, 1930—
continued.

Exhibits.
 P. 77.
 Auditors' Report of 21st April, 1931 and Accounts and Balance Sheet of Kennedy & Co. as at 31st December, 1930—
continued.

KENNEDY & COMPANY, COLOMBO.
BOOTS, SHOES & OUTFITTING.

TRADING ACCOUNT

FOR YEAR ENDED 31ST DECEMBER 1930.

Dr.		Cr.
To Stock-in-Trade at 31st Decr. 1929	405,943.73	
„ Purchases during year - - -	95,464.86	
	501,408.59	
Less : Stock-in-Trade at 31st Dec.		
1930 - - - - -	427,720.44	
	73,688.15	
„ Trade Repairs - - - - -	5,586.59	
	79,274.74	
„ Discount - - - - -	337.25	
„ Gross Profit carried to Profit & Loss Account - -	51,144.43	
	Rs 130,756.42	
		Rs 130,756.42

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TRADING ACCOUNT

SKINS. FOR THE YEAR ENDED 31ST DECEMBER 1930.

Dr.		Cr.
To Stock-in-Trade at 31st Decr. 1929 -	17,543.64	
„ Purchases during year - - -	120,940.11	
	138,483.75	
Less : Stock-in-Trade at 31st Dec.		
1930 - - - - -	- 138,483.75	
„ Gross Profit carried to Profit & Loss Account - -	- 45,220.04	
	Rs 183,703.79	
		Rs 183,703.79

DUNCUM WATKINS FORD & CO.
 Chartered Accountants.

Colombo,
 21st April 1931
 PB

**P.78.—Auditor's Report and Balance Sheet and Accounts of Kennedy & Co.
as at 31st December, 1931.**

Exhibits.

5th May, 32.

Messrs. Kennedy & Co.,
Colombo.

P.78.
Auditors'
Report of
5th May,
1932 and
Balance
Sheet and
Accounts of
Kennedy &
Co. as at
31st Decem-
ber, 1931.

Dear Sirs,

We have written up the private books of your firm for the past year and we now have the pleasure to hand you copies of the accounts prepared therefrom by us, comprising :—

- 10 (1) Balance Sheet as at 31st December, 1931.
(2) Profit & Loss Account for the year ended 31st December, 1931.
(3) Trading Account—Boots, Shoes and Outfitting—for the same period.
(4) Trading Account—Skins—for the same period.

These accounts have been duly authenticated by our signature under this date.

We beg to report as follows :—

- 20 Scope of Work Done.—The work done by us has been carried out on the same lines as in former years and has included the checking of the Cash book entries with those appearing in the Bank Pass Books, the reconciliation of the relative closing balances and the verification of the Pass Book balances from certificates obtained from the Bank.

- 30 No vouching of the Cash Book, Petty Cash Book, Purchase Journals or Sales Books has been undertaken by us, but we have verified, from statements received, the entries in respect of purchases &c., effected through Messrs. Campbell Bros., Carter & Co., Ltd., and from the same source we have ascertained the entries required in respect of sales of skins settled through your London Agents. The closing balances on the accounts in the name of Messrs. Campbell Bros., Carter & Co., Ltd., have been agreed with the balance shown on the statements furnished by them.

We have written up the Private Journal and have effected all postings to the Private Ledger.

The balances carried forward on Customers' Accounts at 31st Decr. have been carefully examined by us and we have brought the total of these into approximate agreement with the balance disclosed by the controlling account written up by us in the Private Ledger.

The additions and extensions of the Stock Sheets representing the Stock-in-Trade at the close of the year have been checked by us.

- 40 With the exception of Messrs. Julius & Creasy's account for the last quarter of the year, which we understand has not yet come to hand, we have made provision for all outstanding liabilities within our knowledge.

Exhibits.

PROFIT & LOSS ACCOUNT.

P.78.
Auditors'
Report of
5th May,
1932 and
Balance
Sheet and
Accounts of
Kennedy &
Co. as at
31st Decem-
ber, 1931—
continued.

Results.—After allowing for a Management Salary at the rate of Rs. 850/- per mensem, as formerly writing off a sum of Rs. 8,494.05 in respect of Passage and Furlough Expenses and providing for Depreciation of Furniture, Fittings and Electric Lift, the Profit and Loss Account for the year closed with a Nett Profit of Rs. 5,787.51 which compares with Rs. 10,411.91 in the previous year and with Rs. 46,809.40 in 1929.

In considering the results thus disclosed in comparison with the previous year it should be noted that the appropriation to the Passage & Furlough Reserve was Rs. 8,494.05 in the past year as against Rs. 4,926.15 only in 1930. 10

Gross Profits.—The following is a comparison of the trading results with those of the preceding two years :—

Boots, Shoes & Outfitting :—

	1929	1930	1931
Turnover.	Rs. 170,931.56	Rs. 130,756.42	Rs. 120,034.31
Gross Profit.	„ 82,228.61	„ 51,144.43	„ 54,524.75
Ratio of G/Profit.	48.11%	39.11%	45.42%

Skins :—

Turnover	Rs. 233,558.26	Rs. 183,703.79	Rs. 123,869.83	20
Gross Profit.	„ 49,670.38	„ 45,220.04	„ 44,236.53	
Ratio of G/Profit.	21.27%	24.61%	35.71%	

The depression in trade, to which we referred in our Reports on the accounts of the two previous years, was still further aggravated in the year now under review, and, in the circumstances, it is satisfactory to note that the turnover of Boots, &c., has been fairly well maintained and that the ratio of Gross Profit earned shews an increase over that obtained in 1930.

Although the value of the turnover in Skins shews a considerable reduction, it will be seen that the Gross Profit secured from the lower turnover has almost equalled that of the previous year, the ratio of Gross Profit to Turnover having risen from 24.61% for 1930 to 35.71% for the past year. 30

Exchange.—This has been dealt with as formerly, the difference arising on the year's transaction being treated as an adjustment of the cost of purchases. Sterling balances have been carried forward at the rate ruling at 31st December, 1931, viz., 1/6 5/32, and the usual deduction of 5% has been made from the value of the Stock-in-Trade of Boots, &c., to off-set any over-valuation arising from the adoption of a flat rate of 1/5 for costing purposes, in the case of goods imported through Messrs. Campbell Bros., Carter & Co., Ltd. 40

Interest.—The charge for Interest shews a further increase in the year under review by reason principally of greater overdraft facilities having been required in connection with the Skin business.

Passage & Furlough.—A sum of Rs. 6,067.90 has been expended under this head during the year, in connection we understand, with the Furlough of Mrs. Kennedy, who is at present on leave. This expenditure, together with the balance of Rs. 2,426.15. carried forward at 31st. December 1930 out of the expenses incurred by Mr. Kennedy in that year, has been wholly written off against the profits for the past year.

Exhibits.
P.78.
Auditors'
Report of
5th May,
1932 and
Balance
Sheet and
Accounts of
Kennedy &
Co. as at
31st Decem-
ber, 1931—
continued.

10

BALANCE SHEET.

Sundry Debtors.—We have examined carefully the balances carried forward on Customers' accounts at the close of the year and, in our opinion, the Reserve of Rs. 750/- appearing on the Balance Sheet is sufficient to cover any loss likely to arise in the realisation of these outstandings.

The value of the Skin accounts outstanding has been ascertained from the personal ledger accounts and has not been verified by us in any way.

20 Stock-in-Trade.—The value of the Stock-in-Trade, at 31st. December has been ascertained from the stock lists handed to us. Beyond satisfying ourselves as to the arithmetical accuracy of those lists, we have not checked the valuation in any way. We understand that the basis of valuation adopted has been actual cost with due allowance for depreciation where necessary. Reference has been made earlier to the deduction of 5% to cover any over-valuation that may have arisen from the employment of the flat rate of 1/5 in costing goods purchased in the United Kingdom.

GENERALLY.

We have referred in the foregoing Report to all matters arising from the accounts and appearing to call for consent by us. Should any further information be required we shall be glad if you will communicate with us.

We are, Dear Sirs,

Yours faithfully,

DUNCUM WATKINS FORD & CO.

Chartered Accountants.

30

KENNEDY & Co., COLOMBO.

BALANCE SHEET

AS AT 31ST DECEMBER, 1931.

<u>Liabilities.</u>		<u>Assets.</u>	
<u>Sundry Creditors :</u>		<u>Cash in Hand :</u> - - -	122.71 £ 9. 5.7
<u>Campbell Bros., Carter & Co., Ltd.,</u>		<u>Sundry Debtors :</u>	
At credit of General A/c. - £13,726.4.11	181,441.60	Customers' Balances etc. -	14,759.43
At debit of Skins A/c. 8,708.16.6	115,118.37	Less : Provision for Doubtful Debts - - -	750.00
			14,009.43
Drafts drawn 5,017. 8.5	66,323.23	Skins accounts outstanding	32,659.24
Drafts drawn 519. 7.0	6,865.08		46,668.67 3,530.10.8
Sundry Foreign Creditors -	2,468.63	<u>Stock-in-Trade :</u>	
Local Trade Creditors & Sundry Accounts Outstanding - - -	12,225.73	<u>Boots. Shoes & Outfitting :—</u>	
	87,882.67	Colombo - - - -	438,494.90
		Afloat - - - -	2,728.78
			441,223.68
	924.17.9	<u>Skins :—</u>	
<u>Bank Overdraft :</u>		Colombo -	12,583.73
National Bank of India, Ltd. No. 1 A/c. - -	77,214.37	U.K. & Float	14,951.63
National Bank of India, Ltd. No. 2 A/c. - -	39,727.65		27,535.36
	116,942.02	Imported Stationery (Estimated) - - -	500.00
			469,259.04 35,499.18.9
<u>Loans & Deposits :</u>		<u>Payments in Advance :</u>	
Mrs. S. Hunter - -	55,000.00	Insurance Premium Unexpired - - -	708.75
Mrs. E. Fernando - -	18,000.00	Telephone Rent Unexpired	210.00
Dr. Rogers - - -	8,535.00	Car Insurance Unexpired -	135.00
Margt. Kennedy £500/-	6,713.29	Deposit—Director of Electrical Undertakings -	80.00
S. Dant £505.11.3 -	6,740.83	Telegraphic Address & Letter Bag Fee for 1932	33.00
H. R. Ogle - - -	3,636.23		1,166.75 88. 5.3
	98,625.35		
	7,461. 2.2		

Exhibits.
—
P. 78.
Auditors' Report of 5th May, 1922 and Balance Sheet and Accounts of Kennedy & Co. as at 31st December, 1931—
continued.

KENNEDY & CO., COLOMBO.

PROFIT AND LOSS ACCOUNT

FOR YEAR ENDED 31ST DECEMBER, 1931.

Dr.		Cr.
To Management Salary - - - - -	10,200.00	By Gross Profit on Trading :
„ Salaries & Wages - - - - -	21,685.11	Boots, Shoes & Outfitting - - - - -
„ Rent - - - - -	14,640.00	Skins - - - - -
„ Advertising - - - - -	7,167.00	-----
„ Carriage, Postages & Stamps - - - - -	2,068.81	98,761.28
„ Insurance - - - - -	1,635.00	„ Interest :
„ Electric Current - - - - -	1,305.78	On Customers' Accounts - - - - -
„ Cables - - - - -	1,047.62	-----
„ Stationery - - - - -	1,006.94	„ Unclaimed balances etc. written off - - - - -
„ Accountancy Charges - - - - -	850.00	681.78
„ General Expenses - - - - -	733.71	
„ Telephone Rent - - - - -	359.00	
„ Legal Expenses - - - - -	346.17	
„ Car Running Expenses (Nov/Decr) - - - - -	223.97	
„ Commission - - - - -	175.75	
„ Cheque Books & Bank Charges - - - - -	35.82	
	53,280.68	
„ Interest :		
Loans & Deposits - - - - -	7,929.46	
Campbell Bros. Carter & Co. Ltd. - - - - -	5,262.05	
Bank Overdraft - - - - -	5,989.05	
	19,180.56	
„ Passage & Furlough Reserve - - - - -	8,494.05	
„ Bad Debts written off - - - - -	455.51	
„ Depreciation :		
On Furniture and Fittings at 10% - - - - -	1,662.57	
„ Electric Lift - - - - -	672.89	
	2,335.46	
„ Nett Profit for year, transferred to A. Kennedy's Capital Account - - - - -	5,787.51	
	Rs. 99,733.77	
		Rs. 99,733.77

DUNCUM WATKIN FORD & CO.
Chartered Accountants

Colombo,
5th May 1932.
PB

KENNEDY & CO., COLOMBO.
BOOTS, SHOES & OUTFITTING

TRADING ACCOUNT

FOR YEAR ENDED 31ST, DECEMBER 1931

Dr.		Cr.
To Stock-in-Trade at 31st December 1930	427,720.44	
„ Purchases during year	71,693.00	
	499,413.44	
Less: Stock-in-Trade at 31st December 1931	438,494.90	
	60,918.54	
„ Trade Repairs	4,402.46	
	65,321.00	
„ Discount	188.56	
„ Gross Profit, carried to Profit & Loss A/c.	54,524.75	
	Rs. 120,034.31	
		Rs. 120,034.31

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SKINS

TRADING ACCOUNT

FOR YEAR ENDED 31ST DECEMBER, 1931

Dr.		Cr.
To Purchases during year (including Cost of Cables, Freight, Postages, etc.)	107,168.66	
Less: Stock-in-Trade at 31st. Dec. 1931	27,535.36	
	79,633.30	
„ Gross Profit, carried to Profit & Loss A/c.	44,236.53	
	Rs. 123,869.83	
		Rs. 123,869.83

DUNCUM WATKINS FORD & CO.
Chartered Accountants.

Colombo,
5th May 1932.
PB

Exhibits.
P. 78.
Auditors' Report of 5th May, 1932 and Balance Sheet and Accounts of Kennedy & Co. as at 31st December, 1931—
continued.

Exhibits.
 P.79.
 Auditors'
 Report of
 28th Sept-
 ember, 1933
 and Balance
 Sheet and
 Accounts of
 Kennedy &
 Co. as at
 31st Decem-
 ber, 1932.

**P.79.—Auditor's Report and Balance Sheet and Accounts of Kennedy & Co.
 as at 31st December, 1932.**

Lloyd's Buildings,
 Prince Street,
 (P.O. Box No. 101),
 Colombo,
 28th September 1933.

RNW.PB.
 Messrs. Kennedy & Co.,
 Colombo.

Dear Sirs,

10

We have the pleasure to hand to you herewith copies of the Accounts of your firm for the year ended 31st December 1932 which we have prepared from the private books, the writing up of which we have now completed. The Accounts comprise the following, viz. :—

- (1) Balance Sheet as at 31st December 1932.
- (2) Profit & Loss Account for the year ended 31st Decr. 1932.
- (3) Trading Account—Boots, Shoes & Outfitting—for the same period.
- (4) Trading Account—Skins—for the same period.

We beg to report as follows :—

20

Scope of Work Done.—The work done by us has been carried out on the same lines as in former years and has included the checking of the Cash Book entries with those appearing in the Bank Pass Books, the reconciliation of the relative closing balances and the verification of the Pass Book balances from certificates obtained from the Bank.

We have not vouched the Cash Book, Petty Cash Book, Purchase Journals or Sales Books but we have verified, from statements received, the entries in respect of purchases etc. effected through Messrs. Campbell Bros. Carter & Co. Ltd., and from the same source we have ascertained the entries required in respect of sales of Skins settled through your London Agents. The closing balances on the accounts in the name of Messrs. Campbell Bros., Carter & Co. Ltd. have been agreed with the balances shewn on the statements furnished by them.

We have also written up the Private Journal and have effected all postings to the Private Ledger.

The balances carried forward on Customers' Accounts at 31st December have been carefully examined by us and we have brought the total of these into approximate agreement with the balance disclosed by the controlling account written up by us in the Private Ledger.

The additions and extensions of the Stock Sheets representing the Stock-in-Trade at the close of the year have been checked by us.

40

We have made provision in the accounts for all outstanding liabilities within our knowledge. Exhibits.

PROFIT & LOSS ACCOUNT.

Results.—After allowing for a Management Salary at the rate of Rs. 850/- per mensem, the expenses incidental to Mrs. Kennedy's Furlough amounting to Rs. 3,274.16 and the Establishment Charges of the business including Interest and Depreciation the Profit & Loss Account shews a nett loss for the year of Rs. 39,746.19 as compared with the profit of Rs. 5,787.51 shewn as per the previous year's Accounts and a profit of Rs. 10,411.91 for the year ended 31st December 1930. In connection with the figures of this and the preceding year as shewn by the Accounts it has to be explained that subsequent to the preparation of the accounts for the year ended 31st December 1931 it was discovered that the figure of the debtor balances on Skins account was overstated by a sum of Rs. 10,793.52 in consequence of which the profits for that year were overstated by that amount. In comparing therefore the actual results of these periods as subsequently ascertained the figures of the gross profits of the Skins Department for the past three years work out as follows :—

Skins—Adjusted figures.

	1930.	1931.	1932.
20 Turnover - -	Rs. 183,703	Rs. 113,076	Rs. 51,904
Gross Profit -	Rs. 45,220	Rs. 33,443	Rs. 18,052
Ratio of G/Profit	24.61%	29%	34.78%

The following are the comparative figures in respect of the Boots, Shoes & Outfitting trading :—

Boots, Shoes & Outfitting.

	1930.	1931.	1932.
20 Turnover - -	Rs. 130,756	Rs. 120,034	Rs. 115,054
Gross Profit -	Rs. 51,144	Rs. 54,524	Rs. 48,798
30 Ratio of G/Profit	39.11%	45.42%	42.41%

The most notable feature of the above figures is the further very considerable reduction in the turnover in the past year of skins.

Exchange.—As in previous years the difference arising on the year's transactions has been treated as an adjustment on the cost of purchases. Sterling balances have been carried forward at the rate ruling at 31st December 1932 viz. : s 1/6 3/16 and as formerly we have reduced the figures of stocks of Boots, Shoes etc. by 5 per cent. in order to off-set any over-valuation arising from the adoption of a flat rate of s 1/5 for costing purposes in the case of goods imported through Messrs. Campbell Bros., Carter & Co., Ltd.

40 Interest.—The charge for interest shews a further increase during the past year due chiefly to the availment by the firm of greater overdraft facilities in connection with the Skin business.

P.79.
Auditors'
Report of
28th Sept-
ember, 1933
and Balance
Sheet and
Accounts of
Kennedy &
Co. as at
31st Decem-
ber, 1932—
continued.

Exhibits.
P.79.

Auditors'
Report of
28th Sept-
ember, 1933
and Balance
Sheet and
Accounts of
Kennedy &
Co. as at
31st Decem-
ber, 1932—
continued.

Passage & Furlough.—The amount expended under this heading and charged against profits during the past financial year viz. : Rs. 3,274.16 represents payments made in the United Kingdom by Messrs. Campbell Bros., Carter & Co. Ltd. to Mrs. Kennedy.

BALANCE SHEET.

Sundry Debtors.—The Outstanding balances at the close of the year under review have been examined carefully by us and, in our opinion, the existing Reserve of Rs. 750/- is a sufficient provision against any ordinary loss likely to arise in the realisation of these debts.

Stock-in-trade.—The value of the Stock-in-trade at 31st December has been ascertained from the stock lists handed to us. Beyond satisfying ourselves as to the arithmetical accuracy of these lists, we have not checked the valuation in any way. We understand that the basis of valuation adopted has been actual cost with due allowance for depreciation where necessary. Reference has been made earlier to the deduction of 5% to cover any over-valuation that may have arisen from the employment of the flat rate of 1/5 in costing goods purchased in the United Kingdom. 10

GENERALLY.

In conclusion.—We have referred in the foregoing Report to all matters arising from the accounts and appearing to call for comment by us. Should 20 any further information be required we shall be glad if you will communicate with us.

We are, Dear Sirs,

Yours faithfully,

DUNCUM, WATKINS, FORD & CO.,
Chartered Accountants.

KENNEDY & CO., COLOMBO.

BALANCE SHEET

AS AT 31ST DECEMBER 1932.

P. 15346-3

	<u>Liabilities.</u>			<u>Assets.</u>			
	Rs.	c	Exch. 1/6 ³ / ₁₆		Rs	c	Exch. 1/6 ³ / ₁₆
			£ s d				£ s d
<u>Sundry Creditors :</u>				<u>Cash in Hand</u> - - -	69.97		5. 6. 1
<u>Campbell Bros. Carter & Co. Ltd.</u>			£ s d	<u>Sundry Debtors :</u>			
At Credit of General				Customers' Balances etc -	15,005.46		
A/c. - - -	£15,292.13. 0			<u>Less : Provision for</u>			
At Debit of Skin A/c.	9,643.18. 2	201,799.93		Doubtful Debts - - -	750.00		
	5,648.14.10	74,540.09	5,648.14.10		14,255.46		1,080. 5.11
Drafts drawn - - -	819. 2. 6	10,809.09	819. 2. 6	<u>Stock in Trade :</u>			
Sundry Foreign Creditors - - -		1,185.92	89.17. 5	Boots, Shoes & Outfitting			
Local Trade Creditors & Sundry Accounts Outstanding - - -	25,243.58	1,912.19.10		Colombo - - -	446,450.48		
	111,778.68			Skins			
<u>Bank Overdraft :</u>				Colombo -	12,140.21		
National Bank of India Ltd. No. 1 A/c. - - -	83,972.83			U.K. & Afloat -	40,839.78		
National Bank of India Ltd. No. 2 A/c. - - -	60,118.95	144,091.18			52,979.99		
Outstanding Cheques etc. - - -	1,203.76			Imported Stationery (Estimated) - - -	750.00		
	145,295.54	11,010.13. 6		<u>Payments in Advance :</u>			
<u>Loans & Deposits :</u>				Insurance Premium unexpired - - -	384.00		
Mrs. S. Hunter - - -	55,000.00			Telephone Rent unexpired - - -	198.00		
Mrs. E. Fernando - - -	13,000.00			Car Insurance unexpired - - -	106.00		
Margt. Kennedy £600 - - -	8,041.96			Deposit — Electrical Undertakings - - -	80.00		
Dr. Rogers - - -	8,000.00			Telegraphic Address & Letter Bag Fee for 1933	33.00		
S. Dant £540.11. 3 - - -	7,207.50				801.00		60.14. 0
H. R. Ogle - - -	4,597.92						
Hunter & Co. - - -	3,000.00	98,847.38	7,490.15. 7				

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Exhibits.
—
P. 79.
Auditors' Report of 28th September, 1933 and Balance Sheet and Accounts of Kennedy & Co. as at 31st December, 1932—
continued.

Exhibits.
P. 79.
Auditors' Report of 28th September, 1933 and Balance Sheet and Accounts of Kennedy & Co. as at 31st December, 1932—*continued.*

KENNEDY & CO., COLOMBO.

BALANCE SHEET

AS AT 31ST DECEMBER, 1932—*continued.*

<u>Liabilities</u>	<u>Assets</u>
<u>Capital :</u>	<u>Motor Car :</u>
A. Kennedy	As at 31st December 1931 4,406.25
At credit at 31st December 1931 - - 239,192.62	Less : Depreciation @ 25% p.a. - - - 1,101.56
Management Salary for year - - 10,200.00	3,304.69 250. 8. 8
249,392.62	<u>Furniture & Fittings :</u>
Less :	As at 31st December 1931 14,963.16
Loss for year as per Profit & Loss A/c. - 39746.19	Subsequent Expenditure - 7,239.91
Drawings during year - 19309.78	22,203.07
59,055.97	Less : Depreciation written off - - - 2,220.03
190,336.65	19,983.04 1,514. 6. 10
14,423.19. 0	<u>Electric Lift :</u>
Rs. 546,258.25	As at 31st December 1931 6,056.08
£41,396. 2. 8	Subsequent Expenditure - 2,459.05
	8,515.13
	Less : Depreciation written off - - - 851.51
	7,663.62 580.15. 2
	Rs. 546,258.25 £41,396. 2. 8

26

As explained in our Report of this date, we have written up the Private Books of Messrs. Kennedy & Co., Colombo, for the year ended 31st December 1932, and we have prepared therefrom the Balance Sheet above set forth. We certify that, to the best of our knowledge and belief and subject to that Report, the said Balance Sheet correctly sets forth the state of the firm's affairs, according to the information and explanations that we have received and as shewn by the Books.

Colombo, 28th September 1933.
PB

DUNCUM, WATKINS, FORD & CO.
Chartered Accountants.

KENNEDY & CO., COLOMBO.

PROFIT & LOSS ACCOUNT

FOR YEAR ENDED 31ST DECEMBER 1932.

Dr.			By		Cr.
To	Management Salary	10,200.00	By	Gross Profit on Trading :	
„	Salaries & Wages	21,309.75		Boots, Shoes & Outfitting	48,798.35
„	Rent	15,190.00		Skins	7,259.06
„	Advertising	9,486.27			56,057.41
„	Carriage, Postage & Stamps	1,928.05	„	Interest :	
„	Car Running Expenses	1,792.76		On Customers' Accounts	319.74
„	Insurance	1,477.33	„	Nett Loss on Trading for the year carried to Balance Sheet	39,746.19
„	General Expenses	922.57			
„	Accountancy Charges	850.00			
„	Cables	727.13			
„	Electric Current	690.28			
„	Stationery	679.37			
„	Telephone Rent	351.00			
„	Legal Expenses	94.14			
„	Cheque Books & Bank Charges	36.15			
„	Commission	32.95			
		55,567.75			
„	Interest :				
	Bank Overdraft	10,770.59			
	Loans, Deposits etc.	7,974.79			
	Campbell Bros. Carter & Co. Ltd.	4,670.69			
		23,416.07			
„	Furlough Expenses	3,274.16			
„	Bad Debts written off	593.82			
„	Depreciation :				
	On Furniture & Fittings @ 10%	2,220.03			
	„ Electric Lift @ 10%	851.51			
		3,071.54			
		Rs. 96,123.34			Rs. 96,123.34

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DUNCUM, WATKINS, FORD & CO.

Colombo, 28th Sept., 1933.

Chartered Accountants.

PB

Exhibits.
P. 79.
Auditors' Report of 28th September, 1933 and Balance Sheet and Accounts of Kennedy & Co. as at 31st December, 1932—
continued.

Exhibits.
P. 79.
Auditors' Report of 28th September, 1933 and Balance Sheet and Accounts of Kennedy & Co. as at 31st December, 1932—
continued.

KENNEDY & CO., COLOMBO.
BOOTS, SHOES & OUTFITTING.

TRADING ACCOUNT FOR YEAR ENDED 31ST DECEMBER 1932.

Dr.			Cr.
To Stock-in-Trade at 31st December 1931	438,494.90	By Sales during year	
„ Purchases during year	70,480.86	Cash	64,705.91
		Credit	50,348.78
	508,975.76		115,054.69
Less : Stock-in-Trade at 31st December 1932	446,450.48		
	62,525.28		
„ Trade Repairs	3,594.61	66,119.89	
„ Discount		136.45	
„ Gross Profit carried to Profit & Loss A/c.		48,798.35	
		115,054.69	
			Rs. 115,054.69

SKINS.

TRADING ACCOUNT. FOR YEAR ENDED 31ST DECEMBER 1932.

Dr.			Cr.
To Stock-in-Trade at 31st December 1931	27,535.36	By Sales during year (after deducting Commission, Brokerage & Landing Charges)	41,110.98
„ Purchases during year (including cost of Cables, Freight, Postages etc.)	59,296.55		
	86,831.91		
Less : stock-in-Trade at 31st December 1932	52,979.99		
	33,851.92		
„ Gross Profit carried to Profit & Loss A/c.		7,259.06	
		41,110.98	
			Rs. 41,110.98

DUNCUM, WATKINS, FORD & CO.

Chartered Accountants.

Colombo,
28th September 1933.
PB

P.80.—Balance Sheet and Accounts of Kennedy & Co. as at 30th September, 1933.

KENNEDY & CO.

BALANCE SHEET

AS AT 30TH SEPTEMBER 1933.

<u>Liabilities.</u>		<u>Assets</u>
<u>Sundry Creditors :</u>		
<u>Campbell Bros. Carter & Co. Ltd.</u>		<u>Cash in Hand -</u> 121.39
	Rs c	<u>Sundry Debtors :</u>
At credit of General Account -	£16342. 0. 2 217,515.81	Customers etc. Balances - 15,068.06
At debit of Skin Account	10057. 0. 1 133,861.00	Less : Provision for Doubtful Debts - 750.00
	<u>£6285. 0. 1</u>	<u>14,318.06</u>
	83,654.81	<u>Stocks in United Kingdom & S. Africa not realised at 30.9.33</u> - 20,217.73
Drafts Drawn -	26,469.66	Less : Drafts drawn - 8,057.68
Local Trade Creditors and Sundry Accounts Outstanding -	21,742.62	<u>12,160.05</u>
Liability to Sundry Customers for Boots destroyed by fire -	347.00	<u>Stock-in-Trade—Colombo :</u>
Sundry Foreign Creditors	72.43	Boots, Shoes & Outfitting As per Insurance Claim - 447,306.40
	132,286.52	Skins As per Insurance Claim - 14,057.17
<u>Banks Overdrafts :</u>		Imported Stationery As per Insurance Claim - 350.00
National Bank of India Ltd.		<u>461,713.57</u>
No. 1 Account -	99,893.72	Less : Transfer to Fire Claim A/c. - 461,713.57
No. 2 do. -	19,441.73	Goods at H.M. Customs not cleared at 30th Sept. 1933 - 801.34
No. 3 do. -	9,733.08	Goods sent out on approval at 30th Sept. 1933 - 356.46
Chartered Bank of India A. & Co. -	9,852.59	
	<u>138,921.12</u>	
Less : Lodgment not realised	265.40	
	<u>138,655.72</u>	

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Exhibits.
 P.80.
 Balance Sheet and Accounts of Kennedy & Co. as at 30th September, 1933.

KENNEDY & CO.

BALANCE SHEET

AS AT 30TH SEPTEMBER, 1933.—*continued*

<u>Liabilities</u>				<u>Assets</u>	
	Principal	Interest			
Loans and Deposits :					
Mrs. S. Hunter - - -	55,000.00	7,480.00		Insurance Premium Unexpired - - -	242.20
Mrs. E. Fernando - - -	12,000.00	80.00		Deposit—Electrical Undertakings - - -	80.00
Margt. Kennedy - - -	8,041.96	799.17		Telephone Rent unexpired - - -	281.13
Dr. Rogers - - -	8,000.00	53.33		Car Insurance & License unexpired - - -	19.74
S. Dant - - -	6,666.67	843.56		Telegraphic Address & Letter Bag Fee un- expired - - - - -	8.25
H. R. Ogle - - -	5,137.92	284.27		<u>631.32</u>	
Hunter & Co. - - -	3,000.00	60.00		Motor Car :	
	<u>Rs. 97,846.55</u>	<u>9,600.33</u>	107,446.88	As at 31st December 1932 - - -	3,304.69
				Less : Depreciation written off at 25% p.a.	619.63
				<u>2,685.06</u>	
Capital :					
At credit at 31st Decr. 1932	190,336.65			Furniture & Fittings :	
Less : Amount, said				As at 31st December 1932 - - -	19,983.04
to be allowance				Subsequent Expenditure - - -	4.50
on Skins Purchases, wrongly				<u>19,987.54</u>	
credited to Skins				Less : Depreciation written off at 10% p.a.	1,498.73
Trading Account				<u>18,488.81</u>	
in 1932, now				Deduct : Transfer to Fire Claim A/c. being	
written back	2507.25			Furniture destroyed by fire - - -	11,292.50
„ Difference in				<u>7,196.31</u>	
balance at 31st				Electric Lift :	
Decr. 1932 in				As at 31st December 1932 - - -	7,663.62
S.A. Perera's A/c.	1042.30	3,549.55		Less : Depreciation written off	
		<u>186,787.10</u>		at 10% p.a. - - - - -	574.77
Management Salary for				<u>7,088.85</u>	
period - - - - -				A/c. - - - - -	7,000.00
				Transfer to Loss on Fire A/c. - - -	88.85
Less : Loss for period as per				<u>7,088.85</u>	: : :
Profit & Loss A/c. - - -	35,639.08				
„ Drawings during period - - -	18,475.23				
„ Balance on Electric Lift					
unrecoverable from In-					
surance Co. - - - - -		88.85	54,203.16	140,233.94	

Fire Claim Account :

Transfer of Assets recoverable from	
Insurance Companies :	
Stock of Boots, Shoes, Skins, Imported	
Stationery etc. - - - -	461,713.57
Furniture - - - -	11,292.50
Lift - - - -	7,000.00
Boots held on Trust per contra - -	347.00
	<u>480,353.07</u>

Rs. 518,623.06

Rs. 518,623.06

We have written up the Private Books of Messrs. Kennedy & Co., Colombo, for the nine months ending 30th September 1933 and we have prepared therefrom the Balance Sheet above set forth. We have verified the firm's cash book entries with those appearing in the relative Bank Pass Books. As formerly we have not vouched the Cash Book, Petty Cash Book, Purchases Journals or Sales Books but we have verified from statements received the entries in respect of purchases effected through Messrs. Campbell Bros. Carter & Co., Ltd. and from the same source we have verified the requisite entries in respect of sales of Skins settled through the firm's London agents. Subject to the foregoing the Balance Sheet above set forth is to the best of our belief a correct statement of the position of the firm's affairs as at 30th September 1933 according to the information and explanations given to us and as shewn by the books.

Colombo, 10th April 1934.
PB

DUNCUM WATKINS FORD & CO.
Chartered Accountants.

Exhibits.
P. 80.
Balance Sheet and Accounts of Kennedy & Co. as at 30th September, 1933
--- continued.

Exhibits.
P. 80.
Balance Sheet and Accounts of Kennedy & Co. as at 30th September, 1933
— continued.

KENNEDY & CO.
BOOTS, SHOES & OUTFITTING.

TRADING ACCOUNT

FOR NINE MONTHS ENDED 30TH SEPTEMBER 1933.

Dr.		Cr.
To Stock-in-Trade at 31st December 1932	446,450.48	
„ Purchases during period - - -	37,622.54	
	484,073.02	
Less : Stock-in-Trade at 30th September 1933, as per Insurance Claim - - -	447,306.40	
„ Goods at Customs not cleared at 30th Sept. 1933 -	801.34	
„ Goods sent out on approval at 30th Sept. 1933 - - -	356.46	
	448,464.20	
	35,608.82	
Trade Repairs- - - - -	2,512.49	
	38,121.31	
Discount - - - - -	79.52	
Gross Profit carried to Profit & Loss Account - - -	27,291.40	
	Rs. 65,492.23	
	Rs. 65,492.23	65,492.23

SKINS.

TRADING ACCOUNT

FOR NINE MONTHS ENDED 30TH SEPTEMBER 1933.

P. 9 15346-2

<p>Dr.</p> <p>To Stock-in-Trade at 31st December 1932 52,979.99</p> <p>„ Purchases during period - - - 23,424.53</p> <hr style="width: 20%; margin-left: auto; margin-right: 0;"/> <p align="right">76,404.52</p> <p><u>Less</u>: Stock-in-Trade at 30th September 1933, as per In- surance Claim - - - 14,057.17</p> <p>„ Stock in U.K. & South Africa not realised at date - - 20,217.73</p> <hr style="width: 20%; margin-left: auto; margin-right: 0;"/> <p align="right">34,274.90</p> <hr style="width: 20%; margin-left: auto; margin-right: 0;"/> <p align="right">42,129.62</p> <p>„ Gross Profit carried to Profit & Loss Account - 8,823.95</p> <hr style="width: 20%; margin-left: auto; margin-right: 0;"/> <p align="right">Rs. 50,953.57</p> <hr style="width: 20%; margin-left: auto; margin-right: 0;"/>	<p align="right">Cr.</p> <p>By Sales during period (after deducting Commission, Brokerage, Landing Charges, Cost of Cables, Freight, Postage etc.) - - - - - 50,953.57</p> <hr style="width: 20%; margin-left: auto; margin-right: 0;"/> <p align="right">Rs. 50,953.57</p> <hr style="width: 20%; margin-left: auto; margin-right: 0;"/>
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DUNCUM, WATKINS, FORD & CO.

Colombo, Chartered Accountants.

10th April 1934.

PB

Exhibits.
P. 80.
Balance Sheet and
Accounts of
Kennedy &
Co. as at
30th Sep-
tember 1933
—continued.

Exhibits.
P. 80.
Balance Sheet and
Accounts of Kennedy
& Co. as at
30th Sep-
tember 1933
—continued.

KENNEDY & CO.
PROFIT & LOSS ACCOUNT FOR NINE MONTHS ENDED 30TH SEPTEMBER 1933

Dr.		Cr.
To Management Salary—Proportionate	7,650.00	
„ Salaries & Wages - - - -	15,324.50	
„ Rent - - - - -	11,475.00	
„ Advertising - - - - -	7,463.25	
„ Carriage, Postage & Stamps - - -	1,019.08	
„ Car Running Expenses- - - - -	1,115.89	
„ Insurance - - - - -	2,031.23	
„ Stationery - - - - -	836.97	
„ General Expenses- - - - -	941.61	
„ Reserve for Accountancy Charges—		
Proportionate - - - - -	637.50	
„ Cables - - - - -	635.15	
„ Telephone Rent - - - - -	255.87	
„ Electric Current - - - - -	294.52	
„ Cheque books & Bank Charges - - -	74.25	
„ Legal Expenses - - - - -	40.86	
„ Commission - - - - -	9.35	
	42,155.03	
„ Interest		
On Banks Overdrafts - - - - -	8,352.85	
„ Loans & Deposits - - - - -	5,832.82	
„ Campbell Bros. Carter & Co. Ltd. -	4,141.42	
	18,327.09	
„ Furlough Expenses - - - - -	1,557.73	
„ Bad Debt written off - - - - -	125.00	
„ Depreciation :		
On Furniture & Fittings at 10% p.a. -	1,498.73	
„ Electric Lift @ 10% p.a. - - -	574.77	
	2,073.50	
	Rs. 71,888.35	
		Rs. 71,888.35

DUNCUM, WATKINS, FORD & CO.
Colombo, 10th April 1934. Chartered Accountants,
PB

K.2.—File of Skin Sales—1933.

Exhibits.

SKIN SALES.K.2.
File of Skin
Sales, 1933.

C.B.C. Co., Ltd.	Account Sales.	Gross Sales.	Nett Sales.
Bridge of Weir	Jany.—March 104-132	£ 895.10. 8	£ 737.19. 6
	April—June 135-163	1409. 8. 4	1092.19. 6
N.S. & Daniels	133. " Orford "	375. 1. 0	214. 4. 8
	134. " Cyclops " " Aenras," " Cheshire "	692.10. 2	552.12. 9
	" Defender "	165. 3.10	
	Parcel Post. Ref. : 2500	104.10.10	
	" Magdapur " Ref. : 5000	439.19. 8	
	Parcel Post. Ref. : 5250	137.10. 9	
	Parcel Post. Ref. : 5500	110. 9. 0	
	Parcel Post. Ref. : 5750	118. 0. 4	
	Parcel Post. Ref. : 6000	193.13. 3½	

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Exhibits. **P.32.—File of Wewelduwa Tanneries showing consignment stock with Kennedy & Co. against possible sale.**

P.32.

File of
Wewelduwa
Tanneries
showing
consignment
stock with
Kennedy &
Co., against
possible
sale.

WEWELDUWA TANNERIES.

Consignment stock with Messrs. Kennedy & Co. against possible sale.

A/1		"Fawn" Polished Pythons.					
Width	Quantity	ft.	in.	C/Price			
8 in. & up	1,780	14,680'	8"	1/30	19,084.87		
7 in.	330	1,920'	3"	-/90	1,728.22		
6 to 4 in.	278	1,380'	8"	-/60	828.40		
					21,641.49	10	
A/2		Bark unpolished Pythons.					
8 in. & up	1,356	9,848'	9"	1/20	11,818.50		
7 inches	180	965'	3"	-/75	723.90		
6 to 4 in.	67	308'	6"	-/45	138.82		
					12,680.22		
B/4		"Fawn" Polished Indian Ring Lizards.					
				p. inch			
10 in. & up	1,380	17,940"		-/35	6,179.00		
9 & 8 in.	476	4,165"		-/20	833.00	7,012.00	
C/1		Bark unpolished Indian Ovel Grain Lizards.				20	
	4,780			@ 1/25 a skin	5,975.00	5,975.00	
Approx. sizes 50% 8", 40% 9", 10% 10".							
D/1		Bark unpolished Indian Tala Lizards.					
	16,310			@ -/90 a skin	14,679.00	14,679.00	
Average sizes 10 in.							
D/2		Black and White Indian Tala Lizards.					
	18,230			@ -/90 a skin	16,407.00	16,407.00	
Avg. size 10 in.							
B/2		Fawn unpolished Indian Ring Lizards.					
10 in. & up	2,180	26,160"		-/25 p. inch	6,540.00		
9 & 8	881	7,664"		-/15 p. inch	1,149.60	7,689.60	
B/4		Fawn polished Indian Ring Lizards.					
10 in. & up	2,090	27,800"		-/35 p. in.	9,730.00		
9 & 8 in.	437	3,733"		-/20 p. in.	746.60	10,476.60	
A/4		Small Snakes.					
		1,784 Alum Tannage					
		2,160 Fawn					
					3,944 @ -/48 per skin	1,893.12	1,893.12
						Rs. 98,454.03	

Wewelduwa Tanneries,
13th July, 1933.

Exhibits.
P.32.

Messrs. Kennedy & Co.'s skins received for touching up must be ready for August 1933 shipment.

A/3 386 Black and White Pythons 8 inches and up.
69 " " 7 inches
62 " " 6 to 4 inches.

E/1 870 Rough Tanned Crocodile 10 inches and up.
620 " " 9 & 8 inches.

10 1,090 " Fawn " unpolished Indian Ring Lizards 10 inches and up.
440 " " " " " 9 & 8 inches.

File of
Wewelduwa
Tanneries
showing
consignment
stock with
Kennedy &
Co., against
possible
sale
—continued.

P.39.—File of stock of skins in Basement.

(Figures and words in italics are in pencil in original.)

* Signifies despatched.

SKINS

STOCK IN BASEMENT.

Skins in Stock from July, 1933

*A/3 Black & White Pythons (Ceylon)

	8" up	413	3198'	5"	@	Rs. 1.30 ft.	4,157.94
20	7"	75	438'	5"		.90 "	394.57
	4" - 6"	72	323'	3"		.60 "	193.95

*E/1 Rough Tanned Crocodiles

	10" up	62	1012 ins.	@	Rs. .58 in.	586.96
	8" - 9"	10	86 "		.37 "	31.82

*C/2 Indian Lizards (Job)

	926	Polished & unpolished	@	Rs. .60	555.60
	6	do. (small)		.25	1.50

*A/3 Black & White Pythons

	8" up	29	211'	8"	@	Rs. 1.30 ft.	275.17
30	7"	16	89'	8"		-.90 "	80.70
	4" - 6"	23	94'	11"		-.60 "	56.95

*D/3 I. Lizards (Job)

	328	@	Rs. -.45	157.60
	71		-.15	10.65

P.39.
File of
stock of
skins in
Basement.

Exhibits.

P.39.
File of
stock of
skins in
Basement—
continued.

*A/3		<u>Black & White Pythons</u>					
8" up	56	426'	11"	@	Rs. 1.30 ft.	554.99	
7"	3	16'	6"		-.90 ,,	14.45	
4" - 6"	7	26'	0"		-.60 ,,	15.60	
*B/3		<u>B/W Ring Lizards (Job)</u>					
8" up	188	2150"		@	Rs. -.15	322.50	
*B/1		<u>B/W Ring Lizards (Alum Indian)</u>					
	156	1993 ins.		@	Rs. -.25	498.25	
	14	121			-.15	18.15	
	<u>170</u>						
*A/3		<u>B/W Pythons</u>					
8" up	60	458'	6"	@	Rs. 1.30	596.05	
7"	16	92'	6"		-.90	83.25	
4" - 6"	21	89'	2"		-.60	53.50	
A/3		<u>B/W Pythons (Ceylon) No. 2 A/c.</u>					
8" up	386	3001'	8"	@	Rs. 1.30	3,902.17	
7"	69	380'	6"		-.90	342.45	
4" - 6"	62	274'	1"		-.60	164.45	
	<u>517</u>						
E/1		<u>Rough Tanned Crocodiles No. 2 A/c</u>					
10" up	870	11310 ins.		@	Rs. -.58	6,559.80	
8" - 9"	620	5280 ,,			-.37	1,953.60	
	<u>1490</u>						
B/2		<u>Fawn unpolished Indian R. Lizards No. 2 A/c.</u>					
10" up	1090	18360 ins.		@	Rs. -.35	6,426.00	
8" - 9"	440	3740 ,,		@	-.20	748.00	
	<u>1530</u>						
T/C		<u>Fawn Polished Pythons</u>					
A/1							
8" up	1780	14680'	8"	@	Rs. 1.30	19,084.87	
7"	330	1920'	3"		-.90	1,728.22	
4' 6"	278	1380'	8"		-.60	828.40	
	<u>2388</u>						
T/C		<u>Bark unpolished Pythons</u>					
A/2							
8" up	1356	9848'	9"	@	Rs. 1.20	11,818.50	
7"	180	965'	3"		- .75	723.90	
4" - 6"	67	308'	6"		- .45	138.82	
	<u>1603</u>						

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	<u>T/C</u>							
	<u>B/4</u>	<u>Fawn Polished Indian R. Lizards</u>						
	10" up	1380	17940 ins.	@	Rs. -.35	6,179.00		
	8" - 9"	476	4165 ,,		-.20	833.00		
		<u>1856</u>						
	<u>T/C</u>							
	<u>C/1</u>	<u>Bark unpolished Indian Ovel Grain</u>						
		4780		@	Rs. 1.25	5,975.00		
		<i>Approx. sizes 50% 8", 40% 9", 10% 10"</i>						
10	<u>T/C</u>							
	<u>D/1</u>	<u>Bark unpolished Indian Tala Lizards</u>						
		16310		@	Rs. -.90	14,679.00		
		<i>Average sizes 10 ins.</i>						
	<u>T/C</u>							
	<u>D/2</u>	<u>Black & White Indian Tala Lizards</u>						
		18230		@	Rs. -.90	16,407.00		
		<i>Average sizes 10 ins.</i>						
	<u>T/C</u>							
	<u>B/2</u>	<u>Fawn unpolished Indian R. Lizards</u>						
20	10" up	2180	26,160 ins.	@	Rs. -.25	6,540.00		
	8" - 9"	881	7,664 ,,		-.15	1,149.60		
	<u>T/C</u>							
	<u>B/4</u>	<u>Fawn Polished Indian R. Lizards</u>						
	10" up	2090	27,800 ins.	@	Rs. -.35	9,730.00		
	8" - 9"	437	3,733 ,,		-.20	746.60		
	<u>T/C</u>							
	<u>A/4</u>	<u>Small Snakes</u>						
		1784	Alum Tannage					
		2160	Fawn ,,					
30		<u>3944</u>		@	-.48	1,893.12		
	<u>*B/5</u>	<u>Indian R. L. (Chemicals)</u>						
	10" up	69	897 ins.	@	Rs. -.25	224.25		
	10" up	138	1536 ,,		-.25	384.00		
	8" - 9"	82	711 ,,		-.15	106.65		
	6" - 7"	8	55 ,,		-.03	1.65		

Exhibits.

P.39.

File of
stock of
skins in
Basement—
continued.

Exhibits. P.39. File of stock of skins in Basement— <i>continued.</i>	*A/3	<u>B/W Pythons</u>					
	8" up	83	664 ft. 0 ins.	@	Rs. 1.30	863.30	
	7"	17	96 ,, 4 ,,		-.60	57.80	
	3" - 6"	20	90 ,, 9 ,,		-.30	27.22	
	*D/4	<u>Indian Lizards (Chemical)</u>					
		182		@	Rs. -.85	154.70	
		80			-.85	68.00	
		45			-.25	11.25	
	*E/1	<u>Rough Tanned Crocodiles</u>					
	10" up	263	3,732 ins.	@	Rs. -.58	2,164.56	10
	8" - 9"	45	390 ,,	@	-.37	144.30	
	6" - 7"	17	116 ,,	@	-.15	17.40	
	*A/3	<u>B/W Pythons</u>					
	8" up	24	212 ft 7 ins.	@	Rs. -.60	127.55	
	7"	10	50 ,, 3 ,,		-.30	15.08	
	4" - 6"	7	29 ,, 7 ,,		-.5	4.44	
	*E/1	<u>Rough Tanned Crocodiles</u>					
	10" up	136	2204 ins.	@	Rs. -.58	1,278.32	
	8" - 9"	27	231 ,,		-.37	85.47	
	5" - 7"	12	81 ,,		-.15	12.15	20
		<hr/> 175 <hr/>					
	A/3	<u>B/W Pythons No. 3 A/c.</u>					
	8" up	303	2474 ft. 8 ins.	@	Rs. 1.30	3,217.07	
	7"	47	259 ,, 6 ,,		-.90	233.55	
	D/4	<u>Indian Lizards (Chemical) B/W No. 3 A/c.</u>					
		3600		@	Rs. -.90	3,240.00	
	B/5	<u>B/W Ring Lizards (Chemical) No. 3 A/c.</u>					
	10" up	994	12200 ins.	@	Rs. -.30	3,660.00	
	8" - 9"	292	2458		-.15	368.70	
		<hr/> 1286 <hr/>					20
	*D/4	<u>Indian Lizards (Chemical).</u>					
		1458		@	Rs. -.90	1,312.20	

*A/3	<u>B/W Pythons</u>				
	115	827' 1"	@	Rs. 1.30	1,075.21
					<u>146,059.47</u>
			<i>Less T/C</i>		<u>98,455.03</u>
					<u>47,604.44</u>
			<i>Less despatched from above</i>		<u>16,795.65</u>
					<u>30,808.79</u>
			<i>Less despatched to *Edmonton in Sept.</i>		<u>1,475.25</u>
					<u>29,333.54</u>

Exhibits.
—
P.39.
File of
stock of
skins in
Basement—
continued.

* Sic.

SKINS DESPATCHED.

S. S. Magdapur—July.

A/3 Black & White Pythons (Ceylon) Ref. No. 5000.

					C. P.
4,157.94	8" up	413	3198' 5"	Rs. 1.30 ft.	
394.57	7"	75	438' 5"		-90 ft.
193.95	4" - 6"	72	323' 3"		-60 ft.

Rough Tanned Crocodiles Ref. No. 5000

E/1 S. S. "Magdapur"—July

586.96	10" up	62	1012 ins.	Rs. -58 in.
31.82	8' 9"	10	86 ,,	-37 ,,

C/2 Indian Lizards (Job)

Ref : No. 5250

					<u>August</u>
555.60	926 Polished and Unpolished			Rs. -.60	
1.50	6 do. (small)			-.25	

A/3 Black & White Pythons

Ref. No. 5250

275.17	8" up	29	211' 8"	Rs. 1.30 ft.
80.70	7"	16	89' 8"	-.90 ft.
56.95	4" - 6"	23	94' 11"	-.60 ft.

D/3 I. Lizards (Job)

Ref. No. 5500

					<u>August</u>
157.60		328		Rs. -.45	
10.65		71		-.15	

A/3 Black & White Pythons

Ref. No. 5500

554.99	8" up	56	426' 11"	Rs. 1.30
14.45	7"	3	16' 6"	-.90
15.60	4" - 6"	7	26' 0"	-.60

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Exhibits. P.39. File of Stock of Skins in Basement— <i>continued.</i>	B/3	<u>B/W Ring Lizards (Job)</u>	<u>Ref. No. 5500</u>	
	322.50	8" up 188	2150 ins.	Rs. -.15
	B/1	<u>B/W Ring Lizards (Alum Indian)</u>	<u>Ref. No. 5750</u>	
	498.25	156	1993 ins.	Rs. -.25
	18.15	14	121 "	-.15
		<u>170</u>		
	A/3	<u>B/W Pythons</u>	<u>Ref. No. 5750</u>	
	596.05	8" up 60	458' 6"	Rs. 1.30
	83.25	7" 16	92' 6"	-.90
	53.50	4" - 6" 21	89' 2"	-.60
	B/5	<u>Indian Ring Lizards (Chemical)</u>	<u>Ref. No. 6000</u>	10
	608.25	10" up 207	2433 ins.	Rs. -.25
	106.65	8" - 9" 82	711 "	-.15
	1.65	6" - 7" 8	55 "	-.03
	A/3	<u>B/W Pythons</u>	<u>Ref. No. 6000</u>	
	863.30	8" up 83	663 ft. 0 ins.	Rs. 1.30
	57.80	7" 17	96 ft. 4 ins.	-.60
	27.22	3' 6" 20	90 " 9 "	-.30
	D/4	<u>Indian Lizards (Chemical)</u>	<u>Ref. No. 6000</u>	
	154.70	182		Rs. -.85
	68.00	80		-.85
	11.25	45		-.25
	E/1	<u>Rough Tanned Crocodiles</u>	<u>Ref. No. 6250</u>	
	2,164.56	10" up 263 3732 ins.		Rs. -.58
	144.30	8" - 9" 45 390 "		-.37
	17.40	6" - 7" 17 116 "		-.15
	A/3	<u>B/W Pythons</u>	<u>Ref. No. 6250</u>	
	127.55	8" up 24	212 ft. 7 ins. @	Rs. -.60
	15.08	7" 10	50 " 3 "	-.30
	4.44	4" - 6" 7	29 " 7 "	-.15
	E/1	<u>Rough Tanned Crocodiles</u>	<u>Ref. No. 6500</u>	30
	1,278.32	10" up 136	2204 ins.	Rs. -.58
	85.47	8" - 9" 27	231 "	-.37
	12.15	5" - 7" 12	81 "	-.15
		<u>175</u>		
	D/4	<u>Indian Lizards Chemical tanned</u>	<u>Ref. No. 6750</u>	
	1,312.20	1458	@	Rs. -.90
	A/3	<u>B/W Pythons</u>	<u>Ref. No. 6750</u>	
	1,075.21	115	827' 1" @	Rs. 1/30
		16,795.65		? Ref. No. 7180 40
* Sic.	*Edmonton	1,475.25	Ref. No. 7180	despatched in Sept.
				? Ref. No. 360
	B of W	2,233.78 20,504.68	Ref. No. 360	January '33
	Nicholson	1,002.80 21,507.57	Ref. No. 2500	" " '33

P.69A.—File containing statement of sale of skins to Kennedy & Co. by P. S. Choudary, Kosgama and copy invoices relating thereto. Exhibits.

(Figures in italics are in pencil in original).

Statement of sale of skins to Messrs. Kennedy & Co. by P. S. Choudary,
Kosgama.

P.69A.
File
containing
statement
of sale of
skins to
Kennedy &
Co. by P. S.
Choudary,
Kosgama
and copy
invoices
relating
thereto.

	To Inv. No. 1 of 27. 7. '33	Rs. 1319. 30	
	" " " 2 " 4. 9. '33	540. 94	
	" " " 3 " 11. 9. '33	907. 12	
10	" " " 4 " " " "	491. 40	
	" " " 5 " " " "	646. 15	
	" " " 6 " " " "	81. 90	
	" " " 7 " 15 " "	662. 36	
	" " " 8 " " " "	175. 00	
	" " " 9 " 21 " "	451. 35	
	" " " 10 " 24 " "	570. 77	
	" " " 11 " 21.10. '33	607. 28	
	" " " 12 " 9.11. '33	346. 45	
	" " " 13 " " " "	649. 62	
20	" " " 14 " 14.11. '33	818. 00	
	" " " 15 " 19.11. '33	88. 55	
	" " " 16 " 28.11. '33	4267. 00	
	" " " 17 " 10.12. '33	2975. 65	Rs. 15598. 84
	" " " 18 " 22. 1. '34	801. 17	
	" " " 19 " 26. 1. '34	359. 30	
	" " " 20 " 10. 2. '34	1654. 88	
	" " " 21 " 21. 2. '34	474. 17	Rs. 3289. 52
			<hr/>
			Rs. 18888. 36
	<u>Payments.</u>		
30	19. 8. '33	500. 00	
	4. 9. '33	750. 00	
	11. 9. '33	1500. 00	
	21. 9. '33	2000. 00	
	14.11. '33	600. 00	
	19.11. '33	1000. 00	
	28.11. '33	1100. 00	
	10.12. '33	500. 00	
	20.12. '33	700. 00	
	23.12. '33	1000. 00	Rs. 9650. 00
			<hr/>

Exhibits.	5. 1. '34	1500. 00	
	16. 1. '34	1000. 00	
P.69A.	23. 1. '34	1000. 00	
File	27. 1. '34	500. 00	
containing	12. 2. '34	500. 00	
statement	2. 3. '34	500. 00	
of sale of	14. 3. '34	500. 00	5500. 00
skins to			
Kennedy &			<u>15150. 00</u>
Co. by P. S.			
Choudary,	23. 4. '34	250. 00	
Kosgama	3. 5. '34	200. 00	
and copy	10. 5. '34	100. 00	
invoices			
relating			
thereto—			
<i>continued.</i>			

10

CROCODILES :—

9" & under primes	24 skins	— 198"	
9" ,, seconds	5 ,,	— 40" 238" @ -/35 per inch	83. 30
10" & over primes	25 ,,	— 350"	
10" & ,, seconds	5 ,,	— 73" 423" @ -/55 ,, ,,	232. 65

PYTHONS :—

6" width & under	13 skins	@ Rs. 2/- per skin (primes)	26. 00
7" ,, primes	11 ,,	- 42½' @ 1/00 per ft.	42. 50
8" & up primes	26 ,,	-165½' @ 1/30 ,, ,,	215. 15
6" ,, seconds	1 ,,	@ 1/50 ,, skin	1. 50
7" ,, ,,	2 ,,	- 11' @ -/65 ,, ft.	7. 15
8" & up ,,	11 ,,	- 77½' @ 1/- ,, ,,	77. 50
8" & up Thirds	5 ,,	@ 2/- per skin	10. 00

20

TALAGOYAS :—

Unglazed	577 skins	@ -/65 per skin	375. 05
Glazed	355 ,,	@ -/70 ,, ,,	248. 50
			<u>1319. 30</u>

26th July, 1933.

Kosgama. (K. V.)
31st July 1933

Exhibits.

P.69A.

A. Kennedy Esqr.,
Colombo

Dear Sir,

I can offer you the following skins by the 15th September :—

	200 Crocodiles 80% Primes & 20% Seconds
	10" & up -/58 cts per inch
10	under 10" -/37 " " "
	200 Pythons 8" & up width Rs. 1/30 per running foot
	7" & Seconds 1/- " " "
	6" & under 2/50 " skin " "
	2500 Talagoyas unglazed 80% Primes & 20% Seconds
	8" & up average 10" -/65 cts per skin

File
containing
statement
of sale of
skins to
Kennedy &
Co. by P. S.
Choudary,
Kosgama
and copy
invoices
relating
thereto—
continued.

Kindly confirm same and send me a cheque against the last lot I supplied per bearer.

Thanking you,
Yours Faithfully,

CROCS

	Primes	Seconds	Total Skins	Total Inches	
20	7" 3	2	5	35	
	8" 1	1	2	16	
	9" 11	1	15	135	
	<hr/>	<hr/>	<hr/>	<hr/>	
	15	7	22	186" @ -/37 = 68.82	
	10" 9	1	10	100	
	11" 7	2	9	99	
	12" 5	—	5	60	
	13" 4	—	4	52	
	14" 4	—	4	56	
30	15" 5	2	7	105	
	16" 3	1	4	64	
	17" 1	1	2	34	
	18" 6	1	7	126	
	19" 4	—	4	76	
	21" 1	1	2	42	
	<hr/>	<hr/>	<hr/>	<hr/>	
	49	9	58	814" @ -/58 = 472.12	
	<hr/>	<hr/>	<hr/>	<hr/>	
	Grand total : 64	16	80	1000" Rs. 540.94	
	<hr/>	<hr/>	<hr/>	<hr/>	

4.9.33

Rs. 750.00 by cheque

Exhibits. CROCODILES

P.69A.	Inches	Primes	Seconds	Total	Inches	
File	10"	3	1	4	40"	
containing	11	10	1	11	121	
statement	12	19	1	20	240	
of sale of	13	15	2	17	221	
skins to	14	7	2	9	126	
Kennedy &	15	8	—	8	120	
Co. by P. S.	16	4	2	6	96	
Choudary,	17	2	—	2	34	
Kosgama	19	5	2	7	133	
and copy	20	3	3	6	120	
invoices	21	3	1	4	84	
relating	22	2	3	5	110	
thereto—	24	2	1	3	72	
<i>continued.</i>	47	—	1	1	47	
		83	+	20	=	103
						1564

@ -/58 cents Rs. 907.12

(Rupees Nine Hundred and Seven and cents twelve only.)

11th September 33

A. KENNEDY

TALAGOYAS

Inches	Primes	Seconds	Total	Total"
7	7	3	10	70
8	46	13	59	472
9	128	41	169	1521
10	145	47	192	1920
11	109	53	162	1782
12	64	21	85	1020
13	18	6	24	312
14	1	—	1	14
	518	184	702	7111

702 Pieces @ -/70 Cents = Rs. 491.40

(four hundred and ninety one rupees and cents forty only.)

11th September 1933

A. KENNEDY

PYTHONS

63 skins	8" and Up =	475½ feet @ 1/30 =	Rs. 618.15
1 skin	7—5ft		
1 second	11 13ft	18ft @ 1/00	18.00
1 skin	3rd		
3 skins	babies	4 skins @ 2/50	10.00
			Rs. 646.15

(Rupees six hundred and forty six and cents fifteen only.)

11th September 1933.

10

A. KENNEDY

Exhibits.
P.69A.
File
containing
statement
of sale of
skins to
Kennedy &
Co. by P. S.
Choudary,
Kosgama
and copy
invoices
relating
thereto—
continued.

TALAGOYAS

	Brown	Black	
6"	—	2	
7	1	1	
8	4	3	
9	8	10	
10	7	9	
11	16	12	
12	17	2	
13	19	1	
14	4	—	
15	1	—	
	77	40	= 117 skins @ -/70 cents
			= Rs. 81.90

(Rupees Eighty One and Cents ninety only.)

11th September 1933.

A. KENNEDY

Rs. 1500.00

Exhibits.	<u>CROCODILES</u>		<u>Primes</u>		<u>Seconds</u>
P. 69A.					
File	10"	6	60"		
containing	11"	8	88"	1	11"
statement	12"	16	192"		
of sale of	13"	18	234"		
skins to	14"	8	112"		
Kennedy &	15"	4	60"	1	15"
Co. by P. S.	16"	5	80"	2	32"
Choudary,	17"	1	17"	2	34"
Kosgama	18"	5	90"		
and copy	19"	2	38"	1	19"
invoices	20"	2	40"	1	20"
relating					
thereto—					
<i>continued.</i>					
		<u>75</u>	<u>1011</u>	<u>8</u>	<u>131</u>

Primes 1011" + Seconds 131" = 1142" @ -/58 Cents per Inch
= Rs. 662/36

(Rupees six hundred and sixty two and cents thirty six only.)

15th September 1933.

TALAYAGOYAS

250 Pieces 7" and up

Primes 200 ... Seconds 50

@ -/70 cents per piece = Rs. 175/00

(Rupees one hundred and seventy five only.)

15th September 1933

TALAGOYAS

	<u>Primes</u>		<u>Seconds</u>	
7"	3	21"	2	14"
8	4	32	9	72
9	62	558	15	135
10	46	460	12	120
11	64	704	9	99
12	21	252	2	24
13	-	-	1	13
	<u>200</u>	<u>2027"</u>	<u>50</u>	<u>477"</u>

Delivered on the 15th September 1933.

TALAGOYAS

	<u>Primes</u>	<u>Seconds</u>	<u>No. Skins</u>	<u>No. Inches</u>
6"	3	-	3	18
7	24	4	28	196
8	9	26	35	280
9	19	28	47	423
10	86	9	95	950
11	119	5	124	1364
12	92	21	113	1356
13	40	7	47	611
14	8	-	8	112
	<u>400</u>	<u>100</u>	<u>500</u>	<u>5310"</u>

Exhibits.

P.69A.
File
containing
statement
of sale of
skins to
Kennedy &
Co. by P. S.
Choudary,
Kosgama
and copy
invoices
relating
thereto—
continued.

5310" @ Rs. -/08½ cents per inch = Rs. 451/35.

(Four Hundred Fifty one Rupees and thirty five cents only.)
21st September 1933.

Rs 2000.00

24th September 1933

TALAGOYAS WHITE GLAZED

	<u>Pr.</u>	<u>Snd.</u>	<u>Total</u>	<u>Total Inch</u>	
20	6"	1	-	1	6
	7"	4	-	4	28
	8"	85	1	86	688
	9"	121	32	153	1377
	10"	126	54	180	1800
	11"	100	53	153	1683
	12"	53	15	68	816
	13"	13	6	19	247
	14"	3	2	5	70
30	<u>506</u>	<u>163</u>	<u>669</u>	<u>6715 @ -/08½ = Rs. 570.77</u>	

A. Kennedy Esqr.,
Colombo.

Exhibits.	<u>CROCODILES</u>	<u>Primes</u>	<u>Seconds</u>	<u>Totals.</u>	<u>No. of Inches</u>	
P.69A.						
File	10"	3	—	3	30	
containing	11	1	—	1	11	
statement	14	1	—	1	14	
of sale of	15	2	—	2	30	
skins to	16	2	—	2	32	
Kennedy &	17	1	—	1	17	
Co. by P. S.	18	2	1	3	54	
Choudary,	19	4	—	4	76	10
Kosgama	20	1	—	1	20	
and copy	21	4	2	6	126	
invoices	22	5	1	6	132	
relating	23	5	1	6	138	
thereto—	24	2	2	4	96	
<i>continued.</i>	25	2	1	3	75	
	26	1	—	1	26	
	27	2	1	3	81	
	28	1	—	1	28	
	30	—	1	1	30	20
	31	—	1	1	31	
		<u>39</u>	<u>11</u>	<u>50</u>	<u>1047"</u>	

1047" @ Rs. -/58 cents = Rs. 607/28.

(Rupees six hundred and seven and twenty eight cents only.)

9th November, 1933.

INVOICE NO. 12.

10" — 2	Brown Finished Crocodiles	20"	
11" — 6	" "	66"	
12" — 18	" "	216"	
13" — 12	" "	156"	30
14" — 1	" "	14"	
15" — 3	" "	45"	
16" — 1	" "	16"	
<u>43</u>		<u>533"</u>	<u>@ -/65 cts inch Rs. 346.45</u>

E & O E.

A. Kennedy Esqr.,
Messrs. Kennedy & Co.,
Colombo.

INVOICE NO. 13.

9th November, 1933

Exhibits.

P.69A.

56	Pythons 8" & up width	458 $\frac{3}{4}$ feet	@	Rs. 1/30 ft	Rs. 596.37
1	" 7"	5 $\frac{1}{4}$ "	@	1/- "	5.25
24	" 6" & under		@	2/- skin	48.00
<hr/>					
81					Rs. 649.62
<hr/>					<hr/>

File containing statement of sale of skins to Kennedy & Co. by P. S. Choudary, Kosgama and copy invoices relating thereto—*continued.*

E & O E.

10 A. Kennedy Esqr.,
Messrs. Kennedy & Co.,
Colombo.

CEYLON PYTHONS WHITE GLAZEDINVOICE NO. 14.

8" & up Primes	74 skins	Net footage	577 $\frac{1}{2}$ feet	@ 1/30 =	750/75
8" & up 2nds	3 do	...	25 $\frac{1}{4}$ feet	@ 1/- =	25/75
7" Primes	2 do	...	6 feet	@ 1/-	6/-
Babies	18 skins		18 skins	@ 2/-	36/-
<hr/>					
97 skins					Rs. 818/-
<hr/>					<hr/>

20

577 $\frac{1}{2}$	577 $\frac{1}{2}$
13	13
<hr/>	<hr/>
750.10	750.10
65	65
<hr/>	<hr/>
750.75	750.75
25.25	25.25
6.00	6.00
36.00	36.00
<hr/>	<hr/>
818.00	Rs. 818.00
<hr/>	<hr/>

Exhibits.

P.69A.
File
containing
statement
of sale of
skins to
Kennedy &
Co. by P. S.
Choudary,
Kosgama
and copy
invoices
relating
thereto—
continued.

INVOICE NO. 15.CROCODILES WHITE FINISH.

$6'' \times 1 = 6''$

$7'' \times 7 = 49''$

$8'' \times 18 = 144''$

$9'' \times 6 = 54''$

 $32 \quad 253'' @ -/35 \text{ cts per inch} = \text{Rs. } 88-55.$

INVOICE NO. 16.TALAGOYAS.

Case No. 1A.	-	-	-	500 pcs = 5520"	(1)
„ „ 1B.	-	-	-	500 „ = 4480"	
„ „ 2A.	-	-	-	500 „ = 5542"	
„ „ 2B.	-	-	-	500 „ = 4610"	
„ „ 3A.	-	-	-	500 „ = 5002"	
„ „ 3B.	-	-	-	500 „ = 5016"	
„ „ 4A.	-	-	-	500 „ = 5002"	
„ „ 4B.	-	-	-	500 „ = 5009"	
„ „ 6A.	-	-	-	500 „ = 5019"	
„ „ 6B.	-	-	-	500 „ = 5000"	
TEN CASES	-	-	-	5000 „ = 50200" @ -/08½ cts 20 per inch = Rs. <u>4267.00</u>	

(Rupees Four Thousand Two hundred and Sixty Seven.)

28th November 1933.

TALAGOYAS.

6'' × 3 = 18''
7'' × 6 = 42''
8'' × 12 = 96''
9'' × 26 = 234''
10'' × 97 = 970''
11'' × 182 = 2002''
12'' × 115 = 1380''
13'' × 49 = 637''
14'' × 9 = 126''
15'' × 1 = 15''

 500 = 5520" Total

TALAGOYAS CASE NO. 1A.

CASE NO. 1B.

5" × 3 = 15"
7" × 73 = 511"
8" × 57 = 456"
9" × 172 = 1548"
10" × 195 = 1950"
<hr/>
500 = 4480"

TALAGOYAS.CASE NO. 2A.

10

7" × 3 = 21"
8" × 7 = 56"
9" × 21 = 189"
10" × 125 = 1250"
11" × 171 = 1881"
12" × 114 = 1368"
13" × 51 = 663"
14" × 6 = 84"
15" × 2 = 30"
<hr/>
500 = 5542"

CASE NO. 2B.

6" × 13 = 78"
7" × 8 = 56"
8" × 164 = 1312"
9" × 141 = 1269"
10" × 66 = 660"
11" × 69 = 759"
12" × 31 = 372"
13" × 8 = 104"
<hr/>
500 = 4610"

Exhibits.

P.69A.

File
containing
statement
of sale of
skins to
Kennedy &
Co. by P. S.
Choudary,
Kosgama
and copy
invoices
relating
thereto—
continued.

20

CASE NO. 3A.

6" × 13 = 78"
7" × 28 = 196"
8" × 101 = 808"
9" × 16 = 144"
10" × 139 = 1390"
11" × 99 = 1089"
12" × 64 = 768"
13" × 32 = 416"
14" × 7 = 98"
15" × 1 = 15"
<hr/>
500 = 5002"

30

CASE NO. 3B.

8" × 42 = 336"
9" × 150 = 1350"
10" × 130 = 1300"
11" × 117 = 1287"
12" × 50 = 600"
13" × 11 = 143"
<hr/>
500 = 5016"

Exhibits.

P.69A.
File
containing
statement
of sale of
skins to
Kennedy &
Co. by P. S.
Choudary,
Kosgama
and copy
invoices
relating
thereto—
continued.

TALAGOYAS.CASE NO. 4A.

6" × 3 = 18"
7" × 33 = 231"
8" × 88 = 704"
9" × 110 = 990"
10" × 67 = 670"
11" × 66 = 726"
12" × 66 = 792"
13" × 67 = 871"
<hr/>
500 = 5002"
<hr/>

CASE NO. 4B.

6" × 3 = 18"
7" × 29 = 203"
8" × 80 = 640"
9" × 95 = 855"
10" × 60 = 600"
11" × 121 = 1231"
12" × 100 = 1200"
13" × 6 = 78"
14" × 6 = 84"
<hr/>
500 = 5009"
<hr/>

10

CASE NO. 6A.

6" × 1 = 6"
7" × 19 = 133"
8" × 70 = 560"
9" × 93 = 837"
10" × 98 = 980"
11" × 148 = 1628"
12" × 60 = 720"
13" × 1 = 13"
14" × 8 = 112"
15" × 2 = 30"
<hr/>
500 = 5019"
<hr/>

CASE NO. 6B.

6" × 3 = 18"
7" × 24 = 168"
8" × 73 = 584"
9" × 107 = 963"
10" × 107 = 1070"
11" × 82 = 902"
12" × 68 = 816"
13" × 25 = 325"
14" × 11 = 154"
<hr/>
500 = 5000"
<hr/>

20

Invoice No. 17.

Summary. Pakg. Nos. 7a, 7b, 8, & 9.

982 Talagoyas	9880 inches at -/08½ cents per inch	Rs. 839.80
192 Pythons		1795.35
70 Crocodiles		340.50
		<hr/>
		2975.65
		<hr/>

* *Sic.* 10th December *1934.

30

Case No. 7A.

TALAGOYAS.

Exhibits.

P.69A.

File
containing
statement
of sale of
skins to
Kennedy &
Co. by P. S.
Choudary,
Kosgama
and copy
invoices
relating
thereto—
continued.

10

6" — 8 — 48"
7" — 36 — 252"
8" — 112 — 896"
9" — 219 — 1971"
10" — 61 — 610"
11" — 57 — 627"
12" — 41 — 492"
13" — 30 — 390"
14" — 13 — 182"
15" — 3 — 45"

580 5513" @ -/08½ cts inch.

Case No. 7B.

20

9" — 17 — 153"
10" — 183 — 1830"
11" — 87 — 957"
12" — 78 — 936"
13" — 29 — 377"
14" — 6 — 84"
15" — 2 — 30"

402 4367"

No. of skins 982 9880" @ -/08½ cts inch Rs. 839.80

Exhibits. Case Nos. 8 & 9.

P.69A.

File
containing
statement
of sale of
skins to
Kennedy &
Co. by P. S.
Choudary,
Kosgama
and copy
invoices
relating
thereto—
continued.

PYTHONS.

178 skins 8" & over in width	1349½ feet	@ Rs. 1/30 ft.	Rs. 1754.35
3 " 7"	13½ "	@ " 1/- "	13.50
11 " Babies		@ " 2/50 each	27.50
			<u>1795.35</u>

CROCODILES Bark

10" 14 skins	140"		
11" 8 "	88"		
12" 1 "	12"		
14" 2 "	28"		
15" 2 "	30"		
17" 1 "	17"		
18" 1 "	18"		
22" 1 "	22"		
<u>30</u>	<u>355"</u>	@ -/50 cts inch	Rs 177.50
8" 2 "	16"		
9" 11 "	99"		
<u>13</u>	<u>115"</u>	@ -/30 " "	34.50

10

Crocodiles Brown Finish.

20

10" 3 skins	30"		
11" 2 "	22"		
12" 3 "	36"		
9" 17 "	153"		
8" 2 "	16"		
<u>27</u>	<u>257"</u>	@ -/50 cts inch	128.50
			<u>340.50</u>
			<u>2135.85</u>

Total Value Rs. 2135.85

Invoice No. 18
PYTHONS WHITE

Exhibits.

P. 69A.

File containing statement of sale of skins to Kennedy & Co. by P. S. Choudary, Kosgama and copy invoices relating thereto—*continued.*

	1	—	6 $\frac{1}{4}$ '	—	7"	width	—	6 $\frac{1}{4}$	
	1	—	5 $\frac{3}{4}$ '	—	7"	"	—	5 $\frac{3}{4}$	
	1	—	5 $\frac{1}{4}$ '	—	7"	"	—	5 $\frac{1}{4}$	
	1	—	5'	—	7"	"	—	5	
	1	—	4'	—	7"	"	—	4	
								—	26 $\frac{1}{4}$ ft @ 1/- per ft. — 26.25
	5								
10	1	—	8'	—	8"	"	—	8	
	2	—	7 $\frac{1}{2}$ '	—	8"	"	—	15	
	1	—	7 $\frac{1}{4}$ '	—	8"	"	—	7 $\frac{1}{4}$	
	6	—	7'	—	8"	"	—	42	
	4	—	6 $\frac{3}{4}$ '	—	8"	"	—	27	
	2	—	6 $\frac{1}{2}$ '	—	8"	"	—	13	
	2	—	6 $\frac{1}{4}$ '	—	8"	"	—	12 $\frac{1}{2}$	
	2	—	6'	—	8"	"	—	12	
	3	—	5 $\frac{1}{2}$ '	—	8"	"	—	16 $\frac{1}{2}$	
	1	—	4 $\frac{3}{4}$ '	—	8"	"	—	4 $\frac{3}{4}$	
20	1	—	3 $\frac{1}{2}$ '	—	8"	"	—	3 $\frac{1}{2}$	
	1	—	9'	—	9"	"	—	9	
	3	—	8 $\frac{3}{4}$ '	—	9"	"	—	26 $\frac{1}{4}$	
	3	—	8 $\frac{1}{2}$ '	—	9"	"	—	25 $\frac{1}{2}$	
	3	—	8'	—	9"	"	—	24	
	2	—	7 $\frac{3}{4}$ '	—	9"	"	—	15 $\frac{1}{2}$	
	1	—	7 $\frac{1}{2}$ '	—	9"	"	—	7 $\frac{1}{2}$	
	2	—	7 $\frac{1}{4}$ '	—	9"	"	—	14 $\frac{1}{2}$	
	2	—	7'	—	9"	"	—	14	
	2	—	6 $\frac{3}{4}$ '	—	9"	"	—	13 $\frac{1}{2}$	
30	1	—	6 $\frac{1}{2}$ '	—	9"	"	—	6 $\frac{1}{2}$	
	1	—	6 $\frac{1}{4}$ '	—	9"	"	—	6 $\frac{1}{4}$	
	2	—	6'	—	9"	"	—	12	
	1	—	5'	—	9"	"	—	5	
	2	—	9 $\frac{1}{4}$ '	—	10"	"	—	18 $\frac{1}{2}$	
	3	—	8 $\frac{1}{2}$ '	—	10"	"	—	25 $\frac{1}{2}$	
	1	—	7 $\frac{1}{2}$ '	—	10"	"	—	7 $\frac{1}{2}$	
	1	—	7 $\frac{1}{4}$ '	—	10"	"	—	7 $\frac{1}{4}$	
	1	—	6 $\frac{1}{2}$ '	—	10"	"	—	6 $\frac{1}{2}$	
	1	—	5 $\frac{3}{4}$ '	—	10"	"	—	5 $\frac{3}{4}$	
40	1	—	10 $\frac{1}{2}$ '	—	11"	"	—	10 $\frac{1}{2}$	
	1	—	10'	—	11"	"	—	10	
	1	—	9 $\frac{3}{4}$ '	—	11"	"	—	9 $\frac{3}{4}$	
	1	—	9 $\frac{1}{4}$ '	—	11"	"	—	9 $\frac{1}{4}$	
	1	—	9'	—	11"	"	—	9	
	1	—	8 $\frac{1}{4}$ '	—	11"	"	—	8 $\frac{1}{4}$	

Exhibits.	2 — 11 $\frac{1}{2}$ '	12" width	—	23	
	2 — 11 $\frac{1}{4}$ '	— 12"	„	—	22 $\frac{1}{2}$
P.69A.	1 — 9 $\frac{3}{4}$ '	— 12"	„	—	9 $\frac{3}{4}$
File	1 — 11 $\frac{1}{2}$ '	— 13"	„		11 $\frac{1}{2}$
containing	1 — 8 $\frac{3}{4}$ '	— 13"	„		8 $\frac{3}{4}$
statement	1 — 12 $\frac{1}{2}$ '	— 14"	„		12 $\frac{1}{2}$
of sale of	1 — 11 $\frac{3}{4}$ '	— 14"	„		11 $\frac{3}{4}$
skins to	1 — 8 $\frac{3}{4}$ '	— 14"	„		8 $\frac{3}{4}$
Kennedy &					
Co. by P. S.					
Choudary,	79			577 $\frac{1}{2}$ @ 1/30 ft	750.42
Kosgama					
and copy					
invoices					
relating				SECONDS	10
thereto—	1 — 4 $\frac{1}{2}$ '	— 8" width		4 $\frac{1}{2}$ @ 1/- „	4.50
<i>continued.</i>	8 Babies			@ 2/50 each	20.00
	<u>88</u> skins			Total value -	<u>801.17</u>

A. Kennedy Esqr.,
Colombo

22nd January 1934
Kosgama.

INVOICE NO. 19
Pythons White Primes

8" —	7 pieces	50 feet		
9" —	8 „	64 $\frac{1}{2}$ „		
10" —	3 „	24 $\frac{1}{2}$ „		20
11" —	2 „	14 $\frac{1}{2}$ „		
12" —	5 „	57 $\frac{1}{4}$ „		
13" —	1 „	12 „		
14" —	1 „	13 $\frac{3}{4}$ „		
15" —	1 „	10 $\frac{1}{2}$ „		
	<u>28</u>	<u>246</u>	„ @ 1/30	Rs 319.80
7" —	4 „	22	„ @ 1/-	22.00
Babies	7 „		@ 2/50 each	17.50
	<u>39</u>			<u>359.30</u>

A. Kennedy Esqr.,
Colombo
26th January, 1934

30

Invoice No. 20

10th Feb. 1934.

Exhibits.

CROCODILES

	Pr	Snd	T'tal skins	T. Inches	
	1	1	2	12"	
	2	1	3	21"	
	4	1	5	40"	
	6	2	8	72"	
	—	—	—	—	
	13	5	18	145"	@ -/35 in Rs. 50. 75
	—	—	—	—	
10	16	7	23	230"	
	13	—	13	143"	
	5	1	6	72"	
	9	—	9	117"	
	7	—	7	98"	
	7	—	7	105"	
	8	—	8	128"	
	4	1	5	85"	
	3	—	3	54"	
	3	1	4	76"	
	2	2	4	80"	
20	5	1	6	126"	
	2	2	4	88"	
	—	1	1	23"	
	2	—	2	48"	
	—	1	1	28"	
	—	—	—	—	
	86	17	103	1501"	@ -/58 in 870. 58
	—	—	—	—	
	99	22	121	1646"	

P.69A.
File containing statement of sale of skins to Kennedy & Co. by P. S. Choudary, Kosgama and copy invoices relating thereto—
continued.

PYTHONS

	Primes				
30	8"	—	43 skins measuring	274 $\frac{1}{4}$ feet	
	9"	—	15 "	109 $\frac{1}{4}$ "	
	10"	—	11 "	96 "	
	11"	—	3 "	29 $\frac{3}{4}$ "	
	12"	—	1 "	11 $\frac{1}{4}$ "	
	15"	—	1 "	10 $\frac{1}{2}$ "	
		—	74	531	.. @ 1/30 foot 690. 30
	7"	—	2 "	10 $\frac{1}{2}$ "	.. @ 1/- .. 10. 50

Exhibits.			Seconds		
—	8" —	3	skins measuring	18 $\frac{3}{4}$	feet
Exhibits.	9" —	1	" "	8	"
—		—		—	
P.69A.		6		26 $\frac{3}{4}$	" @ 1/- foot
File		—			26. 75
containing		80			
statement		—			
of sale of	Babies	3		@ 2/- each	6. 00
skins to		—			
Kennedy &		83			<u>Rs. 1654. 88</u>
Co. by P. S.					
Choudary,					
Kosgama					
and copy					
invoices					
relating					
thereto—					
<i>continued.</i>					

INVOICE NO. 21.

8" size	21	skins	measuring	138 $\frac{1}{2}$ '	
9" "	14	"	"	108 $\frac{1}{2}$ '	
10" "	5	"	"	44 $\frac{3}{4}$ '	
11" "	6	"	"	62'	
12" "	1	"	"	11'	
	—			—	
	<u>47</u>			<u>364$\frac{3}{4}$'</u>	@ Rs. 1/30 per foot
					<u>Rs. 474. 17</u>

10

Total Bills 21.	Amount	Rs. 18888. 36
Payments up to 14th March		15150. 00
		<u>Rs. 3738. 36</u>

A. Kennedy Esqr.,
Colombo.

21st February, 1934.
Kosgama, K. V.

X.9.—Letter of Lien, Kennedy & Co. to National Bank of India, Ltd.

Exhibits.

To the Manager,

14 July, 1931

X.9.

NATIONAL BANK OF INDIA LIMITED.

Dear Sir,

Letter of
Lien,
Kennedy &
Co. to
National
Bank of
India, Ltd.,
14th July
1931.

We have contracted to purchase the following goods Lizard Skins for the price of Rs. 52,000/- (£3900).

To obtain delivery of the said goods, we have to pay a sum of Rs. 52,000/- and for this purpose we desire to obtain from you an overdraft to the extent of Rs. 52,000/-.

10 In consideration of your allowing us this overdraft we agree to apply the amount of the overdraft only in payment for the said goods and to take delivery of the said goods and hold the same as agent of and in trust for your Bank and deal with the same as the property of your Bank. The said goods are not subject to any lien or encumbrance in favour of any other person whomsoever.

We intend to ship the said goods per Parcel Post and we undertake to hand you Parcel Receipts for the same on shipment.

20 We further undertake that, notwithstanding anything hereinbefore contained we will on demand by your Bank at any time before shipment deliver possession of the said goods to your Bank and we authorise your Bank for the purpose of taking possession thereof to enter our godown or other place where the goods may be and we agree that your Bank may at any time after receiving possession thereof and without any notice to or further authority from us sell the said goods in such manner and for such price as your Bank shall think fit and apply the net proceeds of sale in or towards satisfaction of the amount owing by us to your Bank. And we further agree that your Bank shall have power to sell and apply the net sale proceeds of the said goods in like manner at any time after receipt by your Bank of the relative Parcel Receipts.

30

Yours faithfully,

Ceylon	Ceylon
KENNEDY & CO.	
14/7/31	
Stamp	Stamp
25c	25c

Exhibits.

P.20(1).—Letter, National Bank of India, Ltd. to Kennedy & Co.

P.20(1).
Letter,
National
Bank of
India, Ltd.
to Kennedy
& Co.,
1st Febru-
ary, 1933.

National Bank of India Ltd.,
Colombo,
1st February, 1933.

Messrs. Kennedy & Co.,
Colombo.

Dear Sirs,

We shall be glad to receive a statement (in duplicate) of your stocks held under lien to us as at 31st January, 1933.

Yours faithfully,

10

(Sgd.) J. G. SCROGGIE,
p. Manager.

P.20(2).

P.20(2).—Letter, National Bank of India, Ltd. to Kennedy & Co.

Letter,
National
Bank of
India, Ltd.
to Kennedy
& Co.,
1st March,
1933.

National Bank of India, Ltd.,
Colombo, 1st March, 1933.

Messrs. Kennedy & Co.,
Colombo.

Dear Sirs,

We shall be glad to receive a statement (in duplicate) of your stocks held under lien to us as at 28th ultimo.

20

Yours faithfully,

(Sgd.) J. G. SCROGGIE,
p. Manager.

P.20(3).

P.20(3).—Letter, National Bank of India, Ltd. to Kennedy & Co.

Letter,
National
Bank of
India, Ltd.
to Kennedy
& Co.,
31st March,
1933.

National Bank of India, Ltd.,
Colombo, 31st March, 1933.

Messrs. Kennedy & Co.,
Colombo.

Dear Sirs,

We shall be glad to receive a statement (in duplicate) of your stocks held under lien to us as at close of business to-day.

Yours faithfully,

(Sgd.) J. G. SCROGGIE,
p. Manager.

P.20(4).—Letter, National Bank of India, Ltd. to Kennedy & Co.

National Bank of India, Ltd.,
Colombo, 5th April, 1933.

Messrs. Kennedy & Co.,
Colombo.

Dear Sirs,

We beg to advise that the balances at debit of your account today are :—

10	No. 1 Account	Rs. 94,055.34
	No. 2 Account	Rs. 57,639.61

We must ask you to arrange at once to effect the promised reductions in the overdrafts and to be good enough to refrain from drawing on us further until such reductions have been made.

Yours faithfully,

(Sgd.) C. E. GRAHAM,
Manager.

Exhibits.

P.20(4).
Letter,
National
Bank of
India, Ltd.
to Kennedy
& Co.,
5th April,
1933.

P.85(1).—Letter, Kennedy & Co. to National Bank of India, Ltd.

Kennedy & Co., Times Building,
Colombo.
(Ceylon) April 10th 1933.

20

The Manager,
The National Bank of India Ltd.,
Colombo.

71/14520B.

246.

Dear Sir,

We are in receipt of yours of April 5th, regarding No. 1, and No. 2 account, and have cabled Mr. Kennedy regarding same.

We have 2 insurance policies which are due for renewal this month. These we will send cheques for as they become due.

Thanking you,

Yours faithfully,

KENNEDY & CO.

30

P.85(1).
Letter,
Kennedy &
Co. to
National
Bank of
India, Ltd.,
10th April,
1933.

Exhibits.

P.20(5).—Letter, National Bank of India, Ltd. to Kennedy & Co.

P.20(5).
Letter,
National
Bank of
India, Ltd.,
to Kennedy
& Co.,
10th April,
1933.

National Bank of India Ltd.,
(Incorporated in the United Kingdom)
Post Box No. 112.
Colombo, 10th April, 1933.

Messrs. Kennedy & Co.,
Colombo.

Dear Sirs,

With reference to your letter of to-day's date please let us have details of the two Insurance policies which are due for renewal this month and the 10 amount of the premium on each.

Yours faithfully,

(Sgd.) J. G. SCROGGIE,
p. Manager.

P.85(2)
Letter,
Kennedy &
Co., to
National
Bank of
India, Ltd.
11th April,
1933.

P.85(2).—Letter, Kennedy & Co. to National Bank of India, Ltd.

Kennedy & Co. Times Building,
Colombo (Ceylon).
April 11th 1933

The National Bank of India Ltd.,
Colombo.

247. 20

Dear Sir,

In reply to your letter of the 10th, the amount of insurance policies are Rs. 625/- and Rs. 437/50.

A cheque for Rs. 625/- was sent yesterday and Rs. 437/50 is due for payment on the 12th.

Thanking you,

Yours faithfully,

KENNEDY & CO.

P.20(6) and P.38.—Letter, National Bank of India, Ltd., to Kennedy & Co.

National Bank of India Limited.
(Incorporated in the United Kingdom)
Post Box No. 112, Colombo,

11th April 1933.

Messrs. Kennedy & Co.,
Colombo.

Dear Sirs,

We are in receipt of your letter of today's date and note that the pre-
10 miums now due are Rs. 625/- and Rs. 437/50.

We shall pay the cheques in payment of these premiums but there must
be no further increase in your overdraft and we look to see a steady reduction
effected.

Yours faithfully,

(Sgd.) J. G. SCROGGIE

p. Manager.

Exhibits.

P.20(6)&
P.38.

Letter,
National
Bank of
India, Ltd.
to Kennedy
& Co.,
11th April,
1933—*con-
tinued.*

P.20(7) and P.35.—Letter, National Bank of India, Ltd., to Kennedy & Co.

National Bank of India Limited
(Incorporated in the United Kingdom)
Post Box No. 112,
Colombo 18th April 1933.

20

Messrs Kennedy & Co.,
Colombo.

Dear Sirs,

With reference to your overdraft in No. 1 account we beg to advise
having received authority by cable from our Head Office to allow a temporary
increase in same to Rs. 1 lac pending receipt of their advices by mail.

Yours faithfully,

(Sgd.) C. E. GRAHAM

Manager.

P.20(7) and
P.35.

Letter,
National
Bank of
India, Ltd.,
to Kennedy
& Co.,
18th April,
1933.

30

Exhibits.

P.85(3).—Letter, Kennedy & Co. to National Bank of India, Ltd.

P.85(3).
Copy Letter,
Kennedy &
Co. to
National
Bank of
India, Ltd.,
18th April,
1933.

The Manager,
The National Bank of India, Ltd.,
Colombo.

Kennedy & Co. Times Buildings,
Colombo 18th April, 1933
(Ceylon) 18 Apr. 33.71/15343.

Dear Sir,

We thank you for your letter of today's date regarding No. 1 account.

Yours faithfully,

10

KENNEDY & CO.

P.84(1).
Copy Letter,
National
Bank of
India, Ltd.,
to Kennedy
& Co.,
25th April,
1933.

P.84(1).—Copy Letter, National Bank of India, Ltd., to Kennedy & Co.
Copy.

National Bank of India, Limited.
(Incorporated in the United Kingdom).
Colombo, 25th April 1933.

Messrs. Kennedy & Co.,
Colombo.

Dear Sirs,

We beg to inform you that we are in receipt of advice by wire from our London Office that they have received from Messrs. Campbell Bros. Carter & Co. Ltd. an undertaking to honour your bills on Messrs. Campbell Bros. Carter & Co., Ltd., London, to the extent of £10,000/- (say Ten Thousand pounds sterling), on the following conditions:—

Bills to be drawn payable at sight for 80% C.I.F. London price accompanied by Invoices, full sets of Bill of Lading, made out to order and blank endorsed, and policies of Insurance including war risk representing shipments of reptile skins parcel post receipts will be accepted in lieu of bills of lading.

Such shipping documents are to be delivered on payment of the bills, and should bear the following clause:—

“ Drawn under Authority No. _____ dated 24th April 1933.”

Bills fulfilling the above mentioned conditions must be negotiated on or before 31st December 1933.

Please note that the Bank accepts no liability for the above undertaking and that this advice does not release you from the liability attaching to the drawer of bill of Exchange.

When negotiating bills please produce this letter to have the amounts recorded on the back hereof.

I am, dear Sir,
Yours faithfully,

30

40

(Sgd.) C. E. GRAHAM

Manager.

P.85(4).—Letter, Kennedy & Co. to National Bank of India, Ltd.

Kennedy & Co.,
Times Building,
Colombo,

(Ceylon). 26th April 1933.

The Manager,
The National Bank of India Ltd.,
Colombo.

Dear Sir,

10 We beg to acknowledge with thanks receipt of your letter of the 25th instant advising us of the credit for £10,000 opened by Messrs. Campbell Bros. Carter & Co. Ltd., London, contents of which are noted.

Yours faithfully,

KENNEDY & CO.

Exhibits.

P.85(4).
Letter,
Kennedy &
Co. to
National
Bank of
India, Ltd.,
26th April,
1933.

P.20(8).—Letter, National Bank of India, Ltd., to Kennedy & Co.

National Bank of India Limited,
(Incorporated in the United Kingdom)
Post Box No. 112,
Colombo, 28th April 1933.

20 Messrs. Kennedy & Co.,
Colombo.

Dear Sirs,

With reference to the credit opened in your favour by Messrs. Campbell Bros. Carter & Co., Ltd., we have been authorised by our London Office to grant you an overdraft in a separate account to the extent of Rs. 10,000/- pending shipment of the skins.

We shall discuss the arrangement with regard to the account with Mr. Kennedy on his return to Colombo which we understand will be at an early date.

30

Yours faithfully,

(Sgd.) J. G. SCROGGIE,
p. Manager.

P.20(8).
Letter,
National
Bank of
India, Ltd.,
to Kennedy
& Co.,
28th April,
1933.

Exhibits.

P.20(9).
Letter,
National
Bank of
India, Ltd.,
to Kennedy
& Co.,
1st May,
1933.

P.20(9).—Letter, National Bank of India, Ltd., to Kennedy & Co.

National Bank of India Limited
(Incorporated in the United Kingdom)
Post Box No. 112.

Colombo 1st May, 1933.

Messrs. Kennedy & Co.,
Colombo.

Dear Sirs,

We shall be glad to receive a statement (in duplicate) of stocks held
under lien to us as at 30th April 1933.

10

Yours faithfully,

(Sgd.) J. G. SCROGGIE,
p. Manager.

P.84(2).
Copy Letter,
National
Bank of
India, Ltd.,
to Kennedy
& Co.,
15th May,
1933.

P.84(2).—Copy Letter, National Bank of India, Ltd., to Kennedy & Co.

Copy.

National Bank of India Limited.
(Incorporated in the United Kingdom)
Post Box No. 112.

Colombo 15th May 1933.

Messrs. Kennedy & Co.,
Colombo.

Dear Sirs,

Credit opened by Campbell Bros. Carter & Co., Ltd. p. £10,000.

20

With reference to the credit for £10,000 advised you on the 25th April
last, we append below full particulars of the relative shipment.

Please attach this letter to the credit.

Yours faithfully,

(Sgd.) G. N. WALLACE.
p. Manager.

10,000 ring lizards @ 6d. per inch
10,000 grain lizards @ 1/6d. to 1/9d. each.
1,000 Black and White Pythons @ 1/6d. to 2/9d. each.
1,000 Sundried Pythons @ 6/3d. p metre.
1,000 do. @ 5/6d. to 5/9d. p metre.
2,500 Crocodiles @ 6d. to 10d. p inch.
5,000 Snakes @ abt 9d. each.

30

P.85(5).—Letter, Kennedy & Co. to National Bank of India, Ltd.

Kennedy & Co.,

16 May 33. 71/19401.
Received late.
Times Building, Colombo
(Ceylon)

16th May 1933

Outward Bills.
The National Bank of India Ltd.,
Colombo.

10

Dear Sirs,

We beg to acknowledge with thanks receipt of your letter of the 15th instant giving full particulars of the relative shipments under credit opened by Messrs. Campbell Bros. Carter & Co., Ltd.

Yours faithfully,

KENNEDY & CO.

Exhibits.

P.85(5).
Letter,
Kennedy &
Co. to
National
Bank of
India, Ltd.,
16th May,
1933.

P.84(3).—Letter, National Bank of India, Ltd., to Kennedy & Co.

National Bank of India Ltd.
Colombo 18th May 1933.

20 Messrs. Kennedy & Co.,
Colombo.

Dear Sirs,

With reference to the credit opened in your favour by Messrs. Campbell Bros. Carter & Co., Ltd., for £10,000 and in connection with which our Head Office have authorised an advance to you to the extent of Rs. 10,000/- in separate account we now send you Shipping Lien form which we shall be glad if you will kindly sign and return to us.

Yours faithfully,

(Sgd.) J. G. SCROGGIE,
p. Manager.

30

P.84(3).
Letter,
National
Bank of
India, Ltd.,
to Kennedy
& Co.,
18th May,
1933.

Exhibits.

P.85(6).—Letter, Kennedy & Co. to National Bank of India, Ltd.

P.85(6).
Letter,
Kennedy &
Co. to
National
Bank of
India, Ltd.,
19th May,
1933.

71/19840 A.

Kennedy & Co. Colombo 19th May 1933.
(Ceylon)

The Accountant,
National Bank of India Ltd.,
Colombo.

Dear Sir,

With reference to your letter of the 18th instant we enclose herewith
Shipping Lien form duly perfected.

Yours faithfully,
KENNEDY & CO.

10

X.10.
Letter of
lien,
Kennedy &
Co. to
National
Bank of
India, Ltd.,
19th May,
1933.

X.10.—Letter of lien, Kennedy & Co. to National Bank of India, Ltd.

KENNEDY & CO.

19th May, 1933.

To the Manager,

NATIONAL BANK OF INDIA LIMITED.

Dear Sir,

We have contracted to ship to Campbell Bros. Carter & Co., Ltd.
London the following goods to be marked and numbered as under :—

20

Mark	Description	Name of Ship	Invoice value
	10,000 Ring Lizards		@ 6d. per inch
	10,000 Grain Lizards		@ 1/6 to 1/9 each
	1,000 Black & White Pythons		@ 1/6 to 2/9 each
	1,000 Sundried Pythons		@ 6/3 per metre
	1,000 do.		@ 5/6 to 5/9 per metre
	2,500 Crocodiles		@ 6d. to 10d. per inch
	5,000 Snakes		at about 9d each

During preparation for shipment and until placed on board the said goods will be stored in Kennedy & Co.'s Stores. Pending shipment of the said goods we desire to have an advance of Rupees Ten Thousand only from you in open account, and in consideration of such advance we agree and undertake while having control of the said goods to hold the same as agent of and in trust for your Bank and to deal with them as the property of your Bank and on shipment of the said goods to hand you duly endorsed bills of lading or parcel post receipts for the same. And we undertake that the said goods shall be insured in the Commercial Union Assurance Co. Ltd.

30

We further undertake that, notwithstanding anything hereinbefore contained we will on demand by your Bank at any time before shipment deliver possession of the said goods to your Bank and we authorise your Bank for the purpose of taking possession thereof to enter our godown or other place where the goods may be and we agree that your Bank may at any time after receiving possession thereof and without any notice to or further authority from us sell the said goods in such manner and for such price as your Bank shall think fit and apply the net proceeds of sale in or towards satisfaction of the amount owing by us to your Bank. And we further agree that your Bank shall have power to sell and apply the net sale proceeds of the said goods in like manner at any time after receipt by your Bank of the relative bills of lading or parcel post receipts.

Exhibits.
X.10.
Letter of
lien,
Kennedy &
Co. to
National
Bank of
India, Ltd.,
19th May,
1933—con-
tinued.

Yours faithfully,

Ceylon KENNE Stamp 25c	Ceylon DY & CO. May 19th 1933 Stamp 25c
---------------------------------	---

P.84(4).—Letter, National Bank of India, Ltd., to Kennedy & Co.

20

Messrs. Kennedy & Co.,
Colombo.

Dear Sirs,

We thank you for your letter of the 19th instant returning shipping lien form duly perfected.

Yours faithfully,

(Sgd.) J. G. SCROGGIE,
p. Manager.

P.84(4).
Letter,
National
Bank of
India, Ltd.,
to Kennedy
& Co.,
20th May,
1933.

Exhibits. **P.20(10).—Letter, National Bank of India, Ltd., to Kennedy & Co.**

P.20(10).
Letter,
National
Bank of
India, Ltd.,
to Kennedy
& Co.,
22nd May,
1933.

National Bank of India Limited
(Incorporated in the United Kingdom)
Post Box No. 112,
Colombo, 22nd May 1933.

Messrs. Kennedy & Co.,
Colombo.

Dear Sirs,

H.O.T.T. £737. 19. 6 of 4.5.33

With reference to the above T.T. we are advised by our London Office ¹⁰ that the amount represents proceeds sales of skins per the Bridge of Weir Leather Co., during January, February and March 1933 received from Campbell Bros. Carter & Co., Ltd.

Yours faithfully,
(Sgd.) M. MACLEAN,
p. Manager.

P.20(11).
Letter,
National
Bank of
India, Ltd.,
to Kennedy
& Co.,
1st June,
1933.

P.20(11).—Letter, National Bank of India, Ltd., to Kennedy & Co.

National Bank of India Limited
(Incorporated in the United Kingdom)
Post Box No. 112,
Colombo, 1st June 1933.

20

Messrs. Kennedy & Co.,
Colombo.

Dear Sirs,

We shall be glad to receive a statement (in duplicate) of your stocks held under lien to us as at 31st May 1933.

Yours faithfully,
(Sgd.) J. G. SCROGGIE,
p. Manager.

P.20(12).—Letter, National Bank of India, Ltd. to Kennedy & Co.

Exhibits.

National Bank of India Limited
(Incorporated in the United Kingdom)
Post Box No. 112,
Colombo, 8th June 1933.

P.20(12).
Letter,
National
Bank of
India, Ltd.
to Kennedy
& Co.,
8th June,
1933.

Messrs. Kennedy & Co.,
Colombo.

Dear Sirs,

No. 3 Account

10 We shall be gl^ad to know when we may expect to see shipments going forward so that the overdraft in the above account can be adjusted. Overdrafts in this account are to be of a very temporary nature only pending shipment of skins.

Yours faithfully,
(Sgd.) J. G. SCROGGIE,
p. Manager

P.20(13).—Letter, National Bank of India, Ltd. to Kennedy & Co.

P.20(13).

National Bank of India Limited
(Incorporated in the United Kingdom)
Post Box No. 112,
Colombo, 30th June 1933.

Letter,
National
Bank of
India, Ltd.
to Kennedy
& Co.,
30th June,
1933.

20 Messrs. Kennedy & Co.
Colombo.

Dear Sirs,

We shall be glad to receive a statement (in duplicate) of your stocks held under lien to us at close of business today.

Yours faithfully,
(Sgd) J. G. SCROGGIE,
p. Manager.

Exhibits.

P.20(14).—Letter, National Bank of India, Ltd. to Kennedy & Co.

P.20(14).
Letter,
National
Bank of
India, Ltd.
to Kennedy
& Co.,
5th July,
1933.

National Bank of India Limited.
(Incorporated in the United Kingdom)
Post Box No. 112,
Colombo, 5th July 1933.

Messrs. Kennedy & Co.,
Colombo.

Dear Sirs,

We beg to advise that your No. 1 account stands overdrawn today Rs. 100,961/47. We must ask you kindly to arrange to bring this overdraft 10 within the limit of Rs. 1 lac.

We have to remind you that we cannot allow any increase in the overdrafts and that what we look for is a steady reduction in the amount.

Yours faithfully,

(Sgd.) C. E. GRAHAM,
Manager.

P.85(7).

P.85(7).—Letter, Kennedy & Co. to National Bank of India, Ltd.

Letter,
Kennedy &
Co. to
National
Bank of
India, Ltd.,
7th July,
1933.

7 Jul 33 71/26826.

Kennedy & Co., Times Building,
Colombo, 7th July 1933.
(Ceylon)

20

The Manager,
The National Bank of India Ltd.,
Colombo.

Dear Sirs,

We beg to acknowledge receipt of your letter of the 5th instant regarding No. 1 account and will reduce same during the next few days.

Thanking you,

Yours faithfully,

KENNEDY & CO.

30

P.20(15).—Letter, National Bank of India, Ltd. to Kennedy & Co.

National Bank of India Limited.
(Incorporated in the United Kingdom)
Post Box No. 112,
Colombo 11th July 1933

Messrs. Kennedy & Co.,
Colombo.

Exhibits.

P.20(15).
Letter,
National
Bank of
India, Ltd.
to Kennedy
& Co.,
11th July,
1933.

Dear Sirs,

10 Our London Office writing under date of the 15th June advise us that they had a call from your Mr. Kennedy and that he had promised to gradually reduce the overdraft at present standing at Rs. 1,00,089/31 to Rs. 50,000/- by end of December. We shall be glad if you therefore take steps to gradually effect this reduction in terms of our Head Office's wishes.

20 With regard to the overdraft of Rs. 36,087/72 in the "Skin Account," we shall be glad to know when we may expect to receive proceeds of the skins sent to England on consignment. We would remind you that Mr. Kennedy promised us that this overdraft would be repaid by proceeds of skins immediately on his arrival in England. We shall be glad if you will send us a statement showing the value of the skins still in England to be realised.

With regard to the overdraft of Rs. 6,542/95 in your No. 3 Account, we shall be glad if you will arrange to draw a Bill on Messrs. Campbell Bros. Carter & Co., Ltd., and send same to us for negotiation together with the parcel receipts as arranged. This account must not be allowed to become dormant, and as the overdraft has now been running for some time, we must see it liquidated.

We shall be glad to receive two copies of your balance sheet, one for our own records and one to send to our London Office.

Yours faithfully,

(Sgd.) C. E. GRAHAM.
Manager.

30

Exhibits.

P.20(16).
Letter,
National
Bank of
India, Ltd.
to Kennedy
& Co.,
15th July,
1933.

P.20(16).—Letter, National Bank of India, Ltd. to Kennedy & Co.

National Bank of India Limited.
(Incorporated in the United Kingdom)
Post Box No. 112.
Colombo, 15th July 1933.

Messrs. Kennedy & Co.,
Colombo.

Dear Sirs,

With reference to our letter of 11th instant we shall be glad if you will send us the statement asked for of skins at present in Britain for realisation, 10 proceeds of which we have not yet received. Please instruct your Agents to expedite remittance of proceeds.

Yours faithfully,
(Sgd.) C. E. GRAHAM,
Manager.

P.84(5).
Copy Letter,
National
Bank of
India, Ltd.
to Kennedy
& Co.,
22nd July,
1933.

P.84(5).—Copy Letter, National Bank of India, Ltd. to Kennedy & Co.
Copy
Messrs. Kennedy & Co.,
Colombo.

National Bank of India, Ltd.
Colombo, 22nd July 1933.

20

Dear Sirs,

We beg to advise that your No. 3 Account stands overdrawn today Rs. 10,927/74. Please note the limit for this overdraft is Rs. 10,000/- and this amount must not be exceeded.

We shall be glad if you will kindly bring the overdraft within the authorised limit.

Yours faithfully,
(Sgd.) J. G. SCROGGIE,
p. Manager.

P.41(69).—(b) Cable, Kennedy & Co. to Campbell Bros. Carter & Co., Ltd.
(referred to in P41 (69) printed at page 78)

Campbell Bros. Carter & Co., Ltd.

Date of Despatch 26.7.33. Date of receipt 28.7.33

Sender's Name : Messrs. Kennedy & Co., Colombo.

DLT CAPABLE LN

SHIPPED LONDON STEAMER LAGDAPUR

560 BLACK WHITE PYTHONS 72 ROUGH TANNED CROCS

10 STOP INSTRUCT BANK TO CABLE COLOMBO REMOVING
CLAUSE FROM CREDIT LIMITING DRAWING TO TEN THOUSAND
RUPEES STOP THIS WAS TO OPERATE DURING MY ABSENCE
ONLY.

P.85(8).—Letter, Kennedy & Co. to National Bank of India, Ltd.

(Words in italics are in pencil in original)

Kennedy & Co., Times Building,
Colombo 29th July 1933.

3 Aug 33. 71/307 97.

The National Bank of India Ltd.
Colombo.

20 Messrs. Campbell Bros. Carter & Co. Ltd.
37/41, Gracechurch Street,
London, E.C.3.

Dear Sirs,

We attach herewith shipping documents for two (2) cases reptile skins shipped to London per S.S. "Magdapur."

We have drawn at sight for 80% of the value in terms of the letter of credit.

Yours faithfully,
Kennedy & Co.

30 Attached :—1. Copy Invoice.
1. Copy Bill of Lading.
1. Copy Insurance Certificate.
1. Copy Preferential certificate.

Call for guarantee in duplicate as 72 B & W Pythons and 92 Crocodiles are received at 9d. and 11d. respectively, contrary to the terms of the relative credit.

M. W.
31/7/33

Exhibits.

P.41(69)
(b) Cable,
Kennedy &
Co. to
Campbell
Bros.
Carter &
Co., Ltd.,
26th July,
1933.

P.85(8).
Letter,
Kennedy &
Co. to
National
Bank of
India, Ltd.,
29th July,
1933.

Exhibits.

P.84(6).
Letter,
National
Bank of
India,
Ltd. to
Messrs. Kennedy &
Co.,
1st August,
1933.

P.84(6).—Letter, National Bank of India, Ltd. to Kennedy & Co.

National Bank of India Ltd.,
Colombo, 1st August 1933.

Messrs. Kennedy & Co.,
Colombo.

Dear Sirs,

We shall be glad to receive a statement in duplicate of your stocks held under lien to us at 31st July 1933.

Yours faithfully,

(Sgd.) J. G. SCROGGIE.
p. Manager.

10

P.41(69).
(a) Letter,
Campbell
Bros. Carter
& Co., Ltd.
to Kennedy
& Co.,
1st August,
1933.

P.41(69).—(a) Letter, Campbell Bros., Carter & Co., Ltd. to Kennedy & Co.

AIR-MAIL

37-41 Gracechurch Street,
London, E.C.3.

1st August, 1933.

Messrs. Kennedy & Co.,
Colombo.

Dear Sirs,

* P.41 (69)
(b) printed
at page 77.

We thank you for your DLT message of the 26th of July received as per ²⁰ attached copy, and we confirm our reply to you after having seen Mr. Lawrence of the N.B.I.

We are glad to see that you have made shipment of the 560 Black and White Pythons for Nicholson, Sons & Daniels, per ss "Lagdapur" and also of 72 rough tanned crocs. These will be dealt with on arrival, and Daniels think that they will be able to obtain a premium over your invoice price of 2/-d per foot for the Pythons 8" and up, and 1/6d per foot for those under 8". We hope this will be the case.

Daniels are anxiously awaiting news regarding further shipments, as the market remains fairly good on this side. We shall no doubt be hearing ³⁰ from you shortly as to what quantities you have got ready for despatch.

With regard to the anticipatory facilities granted to you by the Bank, we were quite unsuccessful in endeavouring to get these increased. Mr. Lawrence pointed out that your debit balance on the old skin account with the Bank was Rs. 23,000 and he asked us what further stocks we had to clear. We were bound to reply that the only balances left were the Pythons with Nicholsons to a value of some £270. Mr. Lawrence informed us that you had assured him that the difference between the value of your London stocks and the amount of the debit balance of your old skin account was covered by stocks at the Tannery.

Exhibits.
P.41(69)(a).
Letter,
Campbell
Bros. Carter
& Co., Ltd.
to Kennedy
& Co.,
1st August,
1933—con-
tinued.

10 We had of course no means of commenting on this, but the amount in question seems extremely heavy, and should it be fully covered by "free" skins at the Tannery, these would presumably have come forward before now. The position, however, is at a deadlock, and Mr. Lawrence will not consider under any circumstances, the increase of the facilities which he is granting you in view of our new shipping credit, until the balance of the old skin account is entirely wiped out, or some arrangement come to between yourself and the Manager of the Colombo N.B.I. for dealing with it.

20 If you are faced with a short fall on the old skin account, and we imagine that this must be the case, we think that it would be definitely advisable for you to come out into the open with the Colombo Manager, and let him know exactly what the short fall, if any, amounts to. It would then be a comparatively simple matter to arrange for its liquidation by means of partial free shipments.

30 Mr. Lawrence also made it very clear that he preferred you to make arrangements direct with his Colombo Manager rather than that we should intervene here direct with Head Office. Evidently the Colombo Manager has had something to say since you saw Mr. Lawrence, and we think that you will probably do better for yourself by placating him rather than running in any way contrary to his wishes, or giving him the impression that you prefer to deal direct with the N.B.I. London, through ourselves.

We shall be glad if you will write us fully to let us know what happens at your end so that we may keep in touch with the position.

Yours faithfully,

For and on behalf of Campbell Bros. Carter & Co., Ltd.

Sg. J. K. R. WALKER,

Director.

Exhibits.

P.85(9).
Letter,
Kennedy &
Co. to
National
Bank of
India, Ltd.,
2nd August,
1933.

P.85(9).—Letter, Kennedy & Co. to National Bank of India, Ltd.

Kennedy & Co.,
Times Building,
Colombo,
2nd August, 1933.

The National Bank of India Ltd.,
Colombo.

Dear Sirs,

We attach herewith documents for seven parcels of Reptile skins sent to London today. 10

We have drawn on Messrs. Campbell Bros., Carter & Co., for 80% of the bill and would be glad if you would credit our number two account with this amount.

Thanking you,

Yours faithfully,

KENNEDY & CO.

P.84(7).
Letter,
National
Bank of
India, Ltd.
to Kennedy
& Co.,
9th August,
1933.

P.84(7).—Letter, National Bank of India, Ltd. to Kennedy & Co.

National Bank of India Ltd.,
Colombo, 9th August 1933.

Messrs. Kennedy & Co.,
Colombo.

Dear Sirs,

No. 3 Account.

We beg to advise that after passing your cheque for Rs. 1500/- the above account stands overdrawn Rs. 10,349/68. We would remind you that the limit for this account is Rs. 10,000/- and we shall be glad if you will kindly arrange to bring the overdraft within the authorised limit.

Yours faithfully,

(Sgd.) G. T. GILLESPIE,
p. Manager.

30

P.84(8).—Letter, National Bank of India, Ltd., to Kennedy & Co.

National Bank of India Ltd.,
Colombo, 15th August 1933.

Messrs. Kennedy & Co.,
Colombo.

Dear Sirs,

We shall be glad if you will kindly send us a statement of skins in Britain for realisation, proceeds of which we have not received, as called for in our letter of the 15th ult.

10 We trust you have instructed your agents to expedite remittance of proceeds.

We shall be glad also to receive a copy of your Balance Sheet at an early date.

Yours faithfully,

(Sgd.) J. G. SCROGGIE,
p. Manager.

Exhibits.

P.84(8).
Letter,
National
Bank of
India, Ltd.,
to Kennedy
& Co.,
15th August
1933.

P.85(10).—Letter, Kennedy & Co. to National Bank of India, Ltd.

18 Aug 33 71/32996
Times Building,

Colombo 16th August 1933
(Ceylon)

The National Bank of India Ltd.
Colombo

Messrs. Campbell Bros. Carter & Co. Ltd. 37/41, Gracechurch Street
London, E.C.3.

Dear Sirs,

We attach herewith postal receipt and documents for seven (7) parcel reptile skins posted to London.

30 We have drawn at sight for 80% of the value, proceeds of which please place to credit our No. 2 account.

Yours faithfully,
Kennedy & Co.

Attached :—

2 copies invoice
2 copies Preferential certificate
1 parcel receipt
2 copies Insurance certificate

No reference to letter of credit

P.85(10).
Letter,
Kennedy &
Co. to
National
Bank of
India, Ltd.,
16th August,
1933.

Exhibits.

K.1(23)A.
Copy
Letter,
Alexander
Kennedy to
Campbell
Bros., Carter
& Co., Ltd.,
16th August,
1933.

K.I.(23)A.—Copy Letter, Alexander Kennedy to Campbell Bros., Carter & Co., Ltd.

16th August 33.

Messrs. Campbell Bros. Carter & Co., Ltd.
London.

Dear Sirs,

KENNEDY & CO., NEW PREMISES

This news will come as a surprise as no mention was made of the expected change while the writer was at home.

During our tenancy in the first section of the Times building we have had the usual inconvenience which one is subject to in a partly finished building, this we were prepared to put up with as long as we had the prospect before us of it being completed in the near future. 10

The commencement of the second section of the building is now postponed indefinitely, and there is no possible hope of the scheme being finished for a number of years.

Fortunately for us the Colombo Stores building became vacant when the firm went into liquidation and the writer gave them an offer which was eventually accepted. The lease now entered into for a period of 32 years is we consider the best deal in store property that has ever taken place in the European business area of Colombo. The low rental and the favourable lease secured is no doubt due to economic conditions during the past few years as well as the fact that all likely firms are already tied down by lease from making offer. 20

The following particulars will give you a better idea in value comparison.

		<u>Times Building Space</u>	
	Basement	1672 Sq. feet	} <u>Total Area</u> 6,563 Sq. feet
	Ground Floor	1797 Sq. feet	
	First Floor	3094 Sq. feet	
<u>Rent during Rebuilding</u>			<u>Rent for same space on completion of Building</u> 30
Rs. 1,100 = £83. 5. 4			Rs. 2661. 60 = £201. 7. 1 monthly 7¼d. per sq. foot

<u>Colombo Stores Building space</u>		(Walkers Owners)
Basement	10,964 Sq. feet	} <u>Total Area</u> 42,003 Sq. feet
Basement strong room	253 Sq. feet	
Ground floor	7,740 Sq. feet	
Despatch Room	1,110 Sq. feet	
First Floor	10,812 Sq. feet	
Second Floor	11,124 Sq. feet	

40

Rental Monthly

2 years Rs. 1750 = £ 132. 3. 2. Per sq. foot under 1 pence
 2 years Rs. 2250 = £ 169. 18. 5. Per sq. foot about $1\frac{1}{4}$ „
 28 years Rs. 2750 = £ 207. 13 7. Per sq. foot about $1\frac{1}{2}$ „

At the end of our 32 years lease the building reverts to the ground Land lords (the Fort Lands Co., Ltd.)

10 It is unnecessary for us to enumerate on the advantages of the Colombo Stores Building over the other as they stand out so clearly, the rent is settled for the whole period whereas in the case of the Times Building the rent was to be reviewed every five years for suggested increase but not reduction.

The enclosed snapshots will give you a better idea of the whole scheme, we shall have a bumper sale soon after taking possession in October to get our stock down, in order to finance the opening up of new departments but we shall go quietly and carefully over the whole scheme.

20 Needless to say the writer feels very pleased that we are at last settled in a very suitable building, in fact the best store in Ceylon and we will endeavour to make it the best in every sense of the word. As a matter of fact had we been in the position to purchase a similar building we should not be so well off, when one takes into account the numerous taxes that property owners have to pay and which we are entirely free from.

We are open for suggestions from Mr. East on the development of the new Store and lists from shop fittings to anything else will be appreciated and suggested new lines carefully gone into.

Thanking you,

Yours faithfully,

A.K.

Exhibits.

K.1(23)A.
 Letter,
 Alexander
 Kennedy to
 Campbell
 Bros., Carter
 & Co., Ltd.,
 16th August,
 1933—con-
 tinued.

Exhibits. **K.I.(22)A.—Copy Letter, Kennedy & Co. to Campbell Bros., Carter & Co., Ltd.**

K.I(22)A.
Copy
Letter,
Kennedy &
Co. to
Campbell
Bros., Carter
& Co., Ltd.,
16th August,
1933.

Messrs. Campbell Bros. Carter & Co. Ltd.
London.

16th August 33.

Dear Sirs,

ATTENTION MR. EAST

As already stated in the mail we have secured far more commodious premises which will be a tremendous asset in the development of our business.

At the moment it is too early to say what new lines we will take up in the new Store but any lists and suggestions you can put forward will be carefully studied. 10

Among the possibles will be the extending of our Mens Outfitting Dept. Ready made suits (Tropical) Travel goods.

Thanking you,
Yours faithfully,
KENNEDY & CO.

P.41(1).
Letter,
National
Bank of
India, Ltd.,
to Kennedy
& Co.,
18th August,
1933.

P.41(1).—Letter, National Bank of India, Ltd., to Kennedy & Co.

NATIONAL BANK OF INDIA LIMITED

Post Box No. 112
Colombo.

20

18th August, 1933.

Messrs. Kennedy & Co.,
Colombo.

Dear Sirs,

With reference to your call today, we note that the overdraft in your No. 2 Account will be liquidated at the beginning of next month and meantime we shall be glad if you will send to us the statement we have asked for giving particulars of where the skins relating to the No. 2 Account are and their approximate value.

We wish to put it on record that we are quite at a loss to understand why you should now state that part of the skins relating to your No. 2 Account are at present in Colombo when you expressly stated when you proceeded to England in January that it was for the purpose of disposing of the skins which were there. It is difficult for us to understand how there should have been skins relating to the overdraft lying here since January last. 30

Yours faithfully,
C. E. GRAHAM,
Manager.

40

P.41(29).—(b) Copy Cable, Kennedy & Co. to Campbell Bros., Carter & Co., Ltd. Exhibits.
(referred to in P41(29) printed at page 95)

CAMPBELL BROS. CARTER & CO., LTD.

JKRW. 92 :

I N W A R D

Copy, or Translation of Cable received by

Date of despatch 19/8/33

Date of Receipt 21/8/33.

Sender's Name

Messrs. Kennedy & Co.,

Dept.

P.41(29).
(b) Copy
Cable,
Kennedy &
Co. to
Campbell
Bros., Carter
& Co., Ltd.,
19th August,
1933.

Place

COLOMBO

DLT CAPABLE LN

10 HAVE CABLED JAVA TO REDUCE RATES OTHER SIZES KARUNGS
AND PYTHONS WILL ADVISE LATER STOP LIQUIDATING
NUMBER TWO ACCOUNT ENTIRELY SEPTEMBER SHIPMENTS
517 BLACK WHITE PYTHONS 1490 ROUGH TANNED CROCODILES
1530 BARK UNPOLISHED RING LIZARDS STOP SHORTFALL 190
POUNDS MADE GOOD BY SUPPLIERS STOP ADVISE OPENING
CREDIT 5000 STERLING CHARTERED BANK COLOMBO TO
MEET JAVA SHIPMENTS NATIONAL NO FACILITIES JAVA

P.56.—Letter, Kennedy & Co. to National Bank of India, Ltd.

20

Times building
Colombo.
19th August

33.

The Manager,
National Bank of India, Ltd.,
Colombo.

P.56.
Letter,
Kennedy &
Co. to
National
Bank of
India, Ltd.,
19th August,
1933.

Dear Sir,

NUMBER 2 ACCOUNT

In reply to your letter of yesterday's date received to-day we give
herewith particulars of skins to be shipped in order to liquidate the above
account. As stated to Mr. Graham these skins will be shipped during
30 September and will entirely clear the debit balance of number 2 account.

A/3,	517 Black white pythons, Approximate value	
		Rs. 4400
E/1	1490 Crocodiles	Rs. 8513
B/2	1530 Bark unpolished lizards	Rs. 5723
		<hr/>
	Total	Rs. 18,636

Exhibits.
 ———
 P.56.
 Letter,
 Kennedy &
 Co. to
 National
 Bank of
 India, Ltd.,
 19th August,
 1933—con-
 tinued.

When the writer left for Europe, Bridge of Weir was over stocked with tannage B/2, E1, and A3, and we thought it better to hold on to these stocks here against possible Australian orders with the prospect of a better price owing to the selling charges being less, but unfortunately they switched over to Java and were buying raw skins due to increase of duty on tanned skins.

On the writer's arrival in England he had before him all the time the necessity of making a new arrangement for dealing with the skin business and after being able to reduce the stocks the arrangement suggested by your Mr. Graham viz., "To draw 80% of the value on shipment" was agreed upon. This arrangement is now in operation and is working satisfactory, we look for improved business on this method of working.

As the final clearing up of Weir consignment stocks only took place after the writer left England and the bulk of this was tannage such as we had in Ceylon you will agree it was not policy to send further lots until everything was cleared.

The delay in clearing some of these goods by Weir was no doubt to some extent due to the demand being on a different colour of tannage, but this we could not foresee as we were of the opinion we were overstocked in the other type of tannage that sold more readily.

The fawn tannage now going forward will find a better market for the winter trade and we do not anticipate a great deal of difficulty in our Agents disposing of them.

The bulk of the stocks referred to are in the Tannery and will be ready for despatch at the time stated.

As already mentioned to Mr. Graham we shall be able to offer a much larger quantities of skins during September on the new basis.

The particulars of the skins mentioned to clear No. 2 account have been cabled today to London for their guidance.

We might add that owing to the fact that we insisted on clearing the stocks out entirely held by Bridge of Weir we had to accept less than actual value in some instances and there is a shortfall of Rs. 2500, this amount has been made good to us by the skin suppliers.

It is a matter of sincere regret that the writer did not make the position more clear to Mr. Graham before leaving for England and takes this opportunity of apologizing for this omission.

Thanking you for all help given in this connection.

Yours faithfully,

KENNEDY & CO.

P.41(2).—Letter, National Bank of India, Ltd., to Kennedy & Co.

NATIONAL BANK OF INDIA LIMITED.

Post Box No. 112,
Colombo.
21st August, 1933.

Messrs. Kennedy & Co.,
Colombo.

Exhibits.

P.41(2).
Letter,
National
Bank of
India, Ltd.,
to Kennedy
& Co.,
21st August,
1933.

Dear Sirs,

Our London Office writing under date of 3rd August advise us as
10 follows :—

“ We have had a call from a representative of Campbell Bros. Carter
“ & Co. Ltd. who informed us that Mr. Kennedy had telegraphed stating
“ that he requires an increase in the overdraft facility allowed in the
“ Special Account for the purpose of purchasing skins to be shipped under
“ the Letter of Credit opened by them.

“ We told him that until the overdraft in the old Skin Account was
“ liquidated we would be unable to increase the limit for the new account.
“ We understand that there is only a sum of about £200— still to be received
“ by us in payment of proceeds of old consignments and as we were
20 “ informed by Mr. Kennedy that the value of the stock now held in the
“ Ceylon Tannery is about £900— there is likely to be a short-fall in the old
“ account the present debit balance of which we calculate to be about
“ Rs. 23,000. This is not in accordance with what we were led to
“ understand would be the case.

As we have already advised you, we wish to see the overdraft in No. 2
account repaid without delay and this must have your immediate attention.

Yours faithfully,

C. E. GRAHAM,
Manager.

Exhibits.

P.41(3).
Letter,
National
Bank of
India, Ltd.,
to Kennedy
& Co.,
21st August,
1933.

P.41(3).—Letter, National Bank of India, Ltd., to Kennedy & Co.

NATIONAL BANK OF INDIA LIMITED.

Post Box No. 112,
Colombo.

21st August, 1933.

Messrs. Kennedy & Co.,
Colombo.

Dear Sirs,

We are in receipt of your letter of 19th instant. The explanations made therein we regret we are unable to follow. 10

We have already advised you that we require repayment of the advance in your No. 2 account and are glad to have your assurance that this will be effected at a very early date.

Yours faithfully,

C. E. GRAHAM,
Manager.

K.I.(20)A.—Copy Cable, Kennedy & Co. to Campbell Bros., Carter & Co., Ltd.

K.I.(20)A.
Copy
Cable,
Kennedy &
Co. to
Campbell
Bros., Carter
& Co., Ltd.,
21st August,
1933.

CABLES DESPATCHED.

21st August 1933

Capable

London

HAVE SECURED THIRTY TWO YEARS LEASE COLOMBO
STORES BUILDING FORTY TWO THOUSAND SQUARE FEET
UNHEARD OF RATE FROM ONE PENNY TO ONE PENNY
AND HALF SQUARE FOOT THREE FLOORS AND LARGE
BASEMENT FOR SKIN BUSINESS ALSO TWO NEW LIFTS
INADEQUATE SPACE IN PRESENT BUILDING SIX
THOUSAND FEET SEVENPENCE FARTHING FOOT WHEN
BUILDING COMPLETE STOP OTHER SECTION BUILDING
POSTPONED FOR SEVERAL YEARS UNIQUE OPPORTUNITY 30
FOR STEADY DEVELOPMENT.

P.41(29).—(c)Copy Cable, Kennedy & Co. to Campbell Bros., Carter & Co., Ltd.

(referred to in P41(29) printed at page 95)

CAMPBELL BROS. CARTER & CO. LTD.

JKRW. 93 :

INWARD.

Copy, or Translation, of Cable received by

Date of despatch 21/8/33 Date of receipt 23/8/33.

Sender's Name Messrs. Kennedy & Co.

Place Colombo.

DLT CAPABLE LN

- 10 BOOKED JAVAS SEPTEMBER OCTOBER SHIPMENT
 ENDEAVOUR SEPTEMBER 5500 LIZARDS 500 PYTHONS 20
 UPWARDS 1000 PYTHONS 10/19 200 CROCODILES STOP
 CANNOT SUPPLY KARUNGS UNLESS OTHER SIZES TAKEN
 STOP AVAILABLE 10000 20 UPWARDS 2500 SIZE 15/19 WILL
 ADVISE NEW KARUNG PRICE IF ANY SHORTLY

Exhibits.

P.41(29).

(c)Copy
 Cable,
 Kennedy &
 Co. to
 Campbell
 Bros., Carter
 & Co., Ltd.,
 21st August,
 1933.

Dept.

P.41(29).—(e)Copy Cable, Campbell Bros., Carter & Co., Ltd., to Kennedy & Co.

(referred to in P41 (29) printed at page 95)

CAMPBELL BROS. CARTER & CO. LTD.

J.K.R.W. 90 :

OUTWARD.

- 20 Copy, or Translation of Cable sent by

Date of Despatch 21/8/33

Addressee's Name Messrs. Kennedy & Co.,

Place Colombo.

HOW ARE YOU LIQUIDATING NUMBER TWO ACCOUNT
 WITH SEPTEMBER SHIPMENTS IF YOU HAVE HAD 10000
 RUPEES FROM BANK AGAINST THESE SHIPMENTS UNDER
 SHIPPING CREDIT CABLE EXPLANATION IMMEDIATELY

P.41(29).

(e)Copy
 Cable,
 Campbell
 Bros., Carter
 & Co., Ltd.,
 to Kennedy
 & Co.,
 21st August,
 1933.

Dept.

Exhibits. **P.41(11).—(d)Copy Cable, Kennedy & Co. to Campbell Bros., Carter & Co., Ltd.**
 (referred to in P.41(11) printed at page 99)

P.41(11).
 (d) Copy Cable, Kennedy & Co. to Campbell Bros., Carter & Co., Ltd., 22nd August, 1933.

Date of Despatch 22.8.33 Date of receipt 24.8.33
 Sender's Name Messrs. Kennedy & Co.
 Place : Colombo.

DLT CAPABLE LN
 CREDIT USED ENTIRELY ON 1856 BLACK
 WHITE RINGS 5000 INDIAN TALAS ALSO
 PYTHONS ALL IN TANNING DELIVERY
 SEPTEMBER OCTOBER STOP FURTHER
 QUANTITIES RINGS AND TALAS EAR MARKED IF
 FINANCE FORTHCOMING

10

P.41(29).
 (d) Copy Cable, Campbell Bros., Carter & Co., Ltd., to Kennedy & Co., 23rd August, 1933.

P.41(29).—(d)Copy Cable, Campbell Bros., Carter & Co., Ltd., to Kennedy & Co.
 (referred to in P.41(29) printed at page 95)

CAMPBELL BROS. CARTER & CO. LTD. JKRW. 91 :

OUTWARD

Copy, or Translation, of Cable sent by Dept.
 Date of despatch 23/8/33.
 Addressee's Name Messrs. Kennedy & Co.,
 Place Colombo.

DLT CULDOON COLOMBO
 KARUNGS TWENTY UP REQUIRED SIXTY CENTUM 2024
 THIRTY 2529 BALANCE 30 UP VALUE FIFTYONE PENCE
 BUT ALL SECONDS PREFERRED FORTYTWO PENCE STOP
 1519 REQUIRED SIXTY CENTUM 1517 FORTY 1819 VALUE
 TWENTYTWO PENCE ALL 5050 SELECTION STOP IF
 OBTAINABLE THESE PRICES MAXIMUM SHIP 5000 TWENTYS
 2500 1519 5000 1014

20

K.1.(19).—Cable, Campbell Bros., Carter & Co., Ltd., to Kennedy & Co.
CEYLON TELEGRAPHS Address No. 92
TELEGRAM Alexander Kennedy
 Colombo Monsoon Lodge,
 25. Au. DLT (CULDOON) COLOMBO.
 33
 C.T.O.

Exhibits.
 K.1(19).
 Cable,
 Campbell
 Bros., Carter
 & Co., Ltd.,
 to Kennedy
 & Co.,
 23rd August,
 1933.

Prefix	Code	Office of origin	Route	Service Instructions	Words	Office Stamp
DLT	SD	105	LONDON	23	IRC 30	C.T.O. 25. Au. 33 COLOMBO

Handed in at Office of Origin at : 18/20				Charges to Pay : Rs. c.		
Received here at	From	By	Sent at	To	By	
4/43	17	M.S.E.	H. M.			

VIEW WITH ANXIETY PROPOSED NEW LEASE
 PRESUMABLY INVOLVING HEAVY EXPENDITURE CANNOT
 CONSIDER EXTENDED FACILITIES UNTIL SETTLEMENT
 REACHED WITH BANK AND STOCKS HEAVILY REDUCED
 AWAITING REPLY OURS TWENTYFIRST

P.85(11).—Letter, Kennedy & Co. to National Bank of India, Ltd.
 Kennedy & Co.
 25 Aug. 33. 71. 33851.

Times Buildings,
 Colombo, 23rd August 1933.
 (Ceylon)

P.85(11).
 Letter,
 Kennedy &
 Co. to
 National
 Bank of
 India, Ltd.,
 23rd August,
 1933.

The National Bank of India, Ltd.
 Colombo.

Messrs. Campbell Bros. Carter & Co. Ltd.,
 37/41 Gracechurch Street,
 London, E.C.3.

Dear Sirs,

We attach herewith documents as under for your parcels reptile skins posted to London.

We have drawn for 80% of C.I.F. London price which please place to credit of our No. 3 account.

Yours faithfully,
KENNEDY & CO.

Attached :—

- 2 copies invoice.
- 2 „ certificate of Insurance.
- 2 „ preferential certificate.
- 1 postal receipt.
- Letter of credit.

Exhibits.

K.4(3).—Copy Letter, Alexander Kennedy to Mrs. Sarah Hunter.

23rd August 33.

K.4(3).
Copy Letter,
Alexander
Kennedy to
Mrs. Sarah
Hunter,
23rd August,
1933.

Mrs. Sarah Hunter,
62, Highmoor Road,
England.

Dear Mrs. Hunter,

I was very sorry it was not possible for me to fit in another visit to Reading before leaving but to be quite candid I got information in London from an unexpected quarter that Messrs. Brown & Co. were sitting on the fence about taking the "Colombo Stores Building" and I hastened back and made a private offer to Black which they have accepted. "Brown's" I hear are nettled a bit over the business as they did not expect a rival bid at all. Our position with the Times of Ceylon was very uncertain and our enthusiasm has waned now, as we know they are not going on with the other section to complete the building, at least for several years. The space we occupy with the Times of Ceylon is approx. 6,500 sq. feet and when the Building is complete they want to fix the rent at cents 40½ per square foot. 10

The Colombo Stores Building is a bit different. We have 42,000 sq. feet and the rent works out at cents 4½ to 6½ per square foot, all taxes included, so you see we are on a good wicket. There is no doubt it is the best bargain in Store property ever made in Ceylon, the lease is for 32 years and then the Building reverts to the Fort Lands Co. 20

Mr. and Mrs. Jim and baby keep well and the baby is a little treat, Bella will tell you more about baby than I can as her praises are always being sung.

Now about business Mrs. Hunter I must apologize for my seeming carelessness about your interest but money has been on the tight side and I knew you could wait a little. We are having a record removal sale that will bring in the Rupees but not till we get into the new building in October so I will see your interest is paid up to date with the least possible delay. Everybody is anxious to know what we mean to do with all the space and all sorts of conjectures are about, too numerous to mention but we shall go slow and even if we were to keep two floors vacant we would still be to the good with the change over. What would Willie have thought of all this. I can just see how interested he would have been over the whole matter and can hear the remarks he would have made. If we had a building of our own we would not be so well off as we will be under this new arrangement and by the way it closes the door as far as competition to Hunter & Co., is concerned. 40

Kind regards to Tom and yourself,

Yours very sincerely,

ALEX.

K.1.(18)A.—Copy Letter, Kennedy & Co. to Campbell Bros., Carter & Co., Ltd.

23rd August 33.

Messrs. Campbell Bros. Carter & Co., Ltd.,
London.

Dear Sirs,

NEW PREMISES

We had not intended cabling you but the "Deal" was so good that we thought a cable worth while. The news that we have taken "Colombo Stores" has spread very rapidly and it is really the best advertisement we have had for many a long day, the building stands next to the National Bank and is therefore on the proper shopping side of the street and from an advertising point alone, it will be very valuable. Gordon will be pleased as the fact of our taking the building shuts out the possibility of opposition of any live sort entering in the hard-wear line, handling goods such as Colombo Stores did. Messrs. Walkers (the owners) are spending a few thousand Rupees on doing the whole place up and needless to say the writer is very pleased that at last we have a building that will enable us to develop and we know exactly where we are regarding rent and future increases.

In the event of hard times continuing we could live on the top floor with every comfort, the view at the back looks right over the harbour.

Thanking you,

Yours faithfully,

KENNEDY & CO.

Exhibits.

K.1(18)A.
Copy Letter,
Kennedy &
Co. to
Campbell
Bros., Carter
& Co., Ltd.,
23rd August,
1933.

P.41(53).—Copy Letter, Kennedy & Co. to Campbell Bros., Carter & Co., Ltd.

23 August 33.

Messrs. Campbell Bros. Carter & Co., Ltd.,
London.

Dear Sirs,

REPTILE SKINS

We thank you for your letter of August 1st by Air Mail and have noted contents.

OUR No. 2 ACCOUNT WITH N. B. I.

The position has now cleared regarding this account and the skins as cabled to you are in the Tannery for final touching up for September shipment. The writer has taken great pains to explain to (Graham) N. B. I. the reason we held these back was simply because we were fully stocked at home and until the stocks were finally cleared we preferred keeping them against possible Australian business at a more remunerative rate. Graham wants to believe that the writer told him all skin stocks were in London

P.41(53).
Copy Letter,
Kennedy &
Co. to
Campbell
Bros., Carter
& Co., Ltd.,
23rd August,
1933.

Exhibits.
 P.41(53).
 Copy
 Letter,
 Kennedy &
 Co. to
 Campbell
 Bros., Carter
 & Co., Ltd.,
 23rd August,
 1933—con-
 tinued.

instead of the fact that all talagoyas had been shipped before restriction came into force in December last, he confuses the two statements and will hold on to it until he retires into private life. He does not approve of "Lawrence" giving these facilities and wants to know why the Bank should do it when C.B.C. & Co. do not guarantee the credit. To be quite candid with you we do our utmost in every way to rub along with him but he seems to have a grudge against skins in some way or other and his actions give one the impression that he is past the age to be out here. Graham and the writer have both been put up to join the "Rotary Club" so you can expect good results in the future.

10

JAVA REPTILES

The various cables passed between us show we have not been long in getting into touch with that country, we have established valuable connection there and as it is only a few days away from here the writer will step over now and then to keep in closest touch.

When finance is easier we will import a quantity of Ring Lizards to be tanned here in Ceylon, in order to keep the home price down to meet competition as our tanning charges should work out less than home rates.

We trust the offers recently given will be taken up and that the necessary financial arrangements will soon be forthcoming.

20

On receipt of your cable accepting several types of Java reptiles we cabled Java to book accordingly and trust the finance will soon be arranged to open the necessary credit, we look forward to good business from this connection.

CHEMICAL TALAS 5000 GLAZED

AVERAGE TENS @ 2½ INCH.

We have booked this order for September delivery and hope to be able to keep to the price stated.

Thanking you,

Yours faithfully,

KENNEDY & CO.

30

P.41(29).—(a)Letter, Campbell Bros., Carter & Co., Ltd., to Kennedy & Co.

Exhibits.

Air Mail.

Our Ref. JKRW/VMW.

37-41, Gracechurch Street,
London, E.C.3.

23rd August, 1933.

Messrs. Kennedy & Co.,
Colombo.

P.41(29).
(a)Letter,
Campbell
Bros., Carter
& Co., Ltd.,
to Kennedy
& Co.,
23rd August,
1933.

Dear Sirs,

We confirm exchange of cables during the week as per* attached copies, and although it meant another long cable we decided that it was better to give you the required specifications for the Karungs 20/up, and 15/19, in view of the fact that fair sized parcels were available at the present time. We therefore cabled you giving you these specifications, and quoting the value here as 4/3d. for the 20/up and 1/10d. for the 15/19, and advising you that Daniels recommended a shipment of the 5000 of the former, and 2,500 of the latter, together with the 5,000 10/14, about which we have already cabled you.

*
P.41(29) (b)
printed at
page 85.
P.41(29) (c)
printed at
page 89.
P.41(29) (d)
printed at
page 90.
P.41(29) (e)
printed at
page 89.

We are glad to see that you have booked, presumably at the prices indicated to you for September/October shipments (with a special endeavour to get the parcels away in September)—5,500 Ring Lizards, 500 Pythons 20/up, 1,000 Pythons 10/19, and 200 Crocodiles. We have no doubt that you will be aware that Java Pythons, 20/up, should not exceed 30 maximum.

Your cable of the 19th of August with regard to the liquidation of your No. 2 Account by existing shipments was not at all clear to us, and we consequently cabled you asking how this account could be liquidated by the September shipments indicated, in view of the fact that you had already presumably drawn Rs. 10,000 : from the Bank against these shipments, which would come under the Shipping Credit, and also in view of the fact that the outstanding balance on the No. 2 Account, amounts to as much as Rs. 23,000 :

We have been in touch with Mr. Lawrence again, and as a result of further correspondence which he has exchanged with Colombo, the position with the Bank is becoming rather acute, as they have decided that until the No. 2 Account is cleared out of the way entirely they will not give you any further anticipatory facilities under our shipping credit. We really must ask you to make every endeavour to work in with the Colombo Manager of the N.B.I. as we are sure that you will realise, quite apart from personal feelings, that in sacrificing his goodwill you are liable to make your own position extremely difficult, and hamper the development of your Skin business seriously. We have not yet had a reply to our cable to you of the 21st with regard to the liquidation of the No. 2 Account, and defer further comment until the matter is more clear to us.

Exhibits.

P.41(29).
(a) Letter,
Campbell
Bros., Carter
& Co., Ltd.,
to Kennedy
& Co.,
23rd August,
1933—con-
tinued.

With regard to your suggestion that we open a further credit for £5,000 : with the Chartered Bank, in view of the fact that the N.B.I. have not got their own offices in Java, we are sure that you will realise that to do this at the present juncture would strain relationship with the Bank even further, and that by far the better method would be to extend the present existing Credit to cover Java shipments. The N.B.I. can easily make arrangements with their correspondents in Java for this to be done. We have not yet taken any steps in the matter, as we are waiting to get the position clarified before doing so.

Yours faithfully,

10

For and on behalf of,

CAMPBELL BROS., CARTER & CO., LTD.

J. K. R. WALKER,

Director.

P.70.
Copy Letter,
from The
Times of
Ceylon Co.,
Ltd., to
Kennedy &
Co., 23rd
August,
1933.

P.70.—Copy Letter from The Times of Ceylon Co., Ltd., to Kennedy & Co.

16. 4. 34.

D.

August 23, 1933.

Messrs. Kennedy & Co.,

“ Times ” Buildings,
Colombo.

20

Dear Sirs,

A few days ago Mr. Kennedy informed the writer that he hoped to send a cheque in reduction of our account in due course but in view of the fact that the balance due to the end of July is Rs. 9150/49, that we have not received a remittance since May last and that the definite promise made on 24th June was not fulfilled, we must ask you to state more definitely your proposals for the liquidation of your account.

Yours faithfully,

Accountant.

30

P.71.—Letter, Kennedy & Co. to The Times of Ceylon Co., Ltd.
(words in italics are in pencil in original)

Kennedy & Co.
 Times Building, Colombo (Ceylon).
 24th August, 1933.

The Times of Ceylon Co, Ltd.,
 Colombo.

Dear Sirs,

Accounts Dept :

10 In reply to yours of yesterday's date we shall liquidate our account in approximate equal amounts during October, November and December next.

Trusting this arrangement will meet with your approval.

Thanking you,

Yours faithfully,

Kennedy & Co.

Told Kennedy over 'phone, " No good."

Initialled R. A. T.

Exhibits.

P.71.

Letter,
 Kennedy &
 Co. to The
 Times of
 Ceylon
 Co., Ltd.,
 24th August,
 1933.

P.28(1).—Letter, National Bank of India, Ltd. to Kennedy & Co.

National Bank of India Limited.
 (Incorporated in the United Kingdom)
 Post Box No. 112.
 Colombo 24th August, 1933.

Messrs. Kennedy & Co.,
 Colombo.

Dear Sirs,

No. 3 Account.

30 After paying cheque for Rs. 1,000 in favour of Mr. S. A. Perera, the above account today shows a debit balance of Rs. 10,101/68. We would again remind you that the overdraft limit in this account is Rs. 10,000/- only, and we must ask you to refrain from drawing in excess of this amount.

Kindly adjust.

Yours faithfully,

(Sgd.) G. T. GILLESPIE,
 p. Manager.

P.28(1).

Letter,
 National
 Bank of
 India, Ltd.
 to Kennedy
 & Co.,
 24th August,
 1933.

Exhibits. **P.41(11).—(c) Copy Cable, Campbell Bros., Carter & Co., Ltd. to Kennedy & Co.**
(referred to in P.41(11) printed at page 99)

P.41(11).
(c) Copy
Cable,
Campbell
Bros., Carter
& Co., Ltd.
to Kennedy
& Co.,
24th August,
1933.

Date of Despatch 24.8.33
Addressee's Name Kennedy & Co.
Place Colombo.
LCO CULDOON COLOMBO
ARE PYTHONS CROCODILES RINGS
MENTIONED NINETEENTH ENTIRELY FREE OF ADVANCE
FROM BANK TELEGRAPH

P.66. **P.66.—Copies of Two cables, Kennedy & Co. to Campbell Bros, Carter & Co., Ltd. 10**
Copies of
Two cables,
Kennedy &
Co. to
Campbell
Bros., Carter
& Co., Ltd.,
25th &
26th August,
1933.

Capable
London.

Cables Despatched.
25.8.33.

“ Shipment referred to entirely free of
advance.”

26.8.33.

Fiftyone

“ Karungs booked 5000 twenty up pence 2500
15/19 twenty two pence 50/50
selection also 5000 10/14 tenpence 70/30
selection expedite credits stop we
control stocks from suppliers not
financed by us tannage suitable winter
trade shipment September 2388
fawn polished Ceylon pythons 1603 un-
polished 1856 fawn polished rings all
usual selection stop keep offer open
until middle October for best price
stop regarding lease no extended
facilities expected stop spacious floors
favourable position will enable us reduce
stocks middle October to end December
eight thousand sterling.

20

30

“ CULDOON ”

P.41(11).—(b) Copy Cable, Campbell Bros., Carter & Co., Ltd. to Kennedy & Co.
(referred to in P.41(11) printed below)

Date of despatch 28.8.33.

Addressee's Name Messrs. Kennedy & Co. Colombo.

LCO CULDOON COLOMBO

INSTRUCTED BANK EXTEND EXISTING
CREDIT TO COVER JAVA SHIPMENTS STOP YOURS
26TH PLEASE EXPLAIN PHRASE KEEP OFFER OPEN

Exhibits.

P.41(11).
(b) Copy
Cable,
Campbell
Bros., Carter
& Co., Ltd.
to Kennedy
& Co., 28th
August,
1933.

P.41(11).—(a) Letter, Campbell Bros., Carter & Co., Ltd. to Kennedy & Co.

10 AIR-MAIL

37-41 Gracechurch Street,
London, E.C.3.

29th Aug. 1933.

Messrs. Kennedy & Co.,
Colombo.

Dear Sirs,

Since last writing you we are glad to see that the position as regards
Skins generally has been clarified considerably as the result of numerous
cables exchanged as per* attached copies. The position as we understand
20 it is now as follows :—

(1) You have shipped by parcel post 932 Indian Lizards and 68 Pythons
for which you have not had any facilities from the Bank, but for which you
have drawn 80% and have used the proceeds to refund a portion of the
Bank No. 2 Account.

(2) You have shipped per s.s. "MAGDAPUR" 560 Pythons and 72
Crocs. for which you have had an anticipatory advance under the shipping
credit from the Bank, and for 80% of the value of which you have drawn
upon us for reimbursement of that advance.

(3) You will be shipping from Colombo in September, 517 Pythons,
30 1490 Crocs. 1530 Ring Lizards, against which you have had no advance from
the Bank, and against which you will probably be drawing for 80% of the
value, this amount going in immediate further reimbursement of the No. 2
Account, to be followed in due course by the balance of 20% when the goods
are sold. We understand that you expect to clear the Bank No. 2 Account
with this September Shipment plus the parcel post shipment above men-
tioned, and £190 which you hope to obtain from one of the local dealers
in the way of short fall.

P.41(11).
(a) Letter,
Campbell
Bros., Carter
& Co., Ltd.
to Kennedy
& Co., 29th
August,
1933.

*P.41(11)(b),
printed
above.
P.41(11)(c),
printed at
page 98.
P.41(11)(d),
printed at
page 90.

Exhibits.
 —
 P.41(11).
 (a) Letter,
 Campbell
 Bros., Carter
 & Co., Ltd.
 to Kennedy
 & Co., 29th
 August,
 1933—con-
 tinued.

(4) For September/October shipment ex Java, we understand that you will be despatching 5,500 Ring Lizards, 1500 Pythons, 200 Crocs., 5,000 Karungs, 20/up, 2,500 Karungs 15/19 5,000 Karungs 10/14

(5) Further, we understand that you have used the balance of the anticipatory Credit facilities that have been granted by the Bank under our shipping Credit for the purchase of 1856 Black and White Ring Lizards, 5000 Indian Talas, and an unspecified number of Pythons; and that you expect to ship these September/October.

(6) You have in view from outside suppliers in Ceylon who do not require finance, 2388 Fawn Pythons, 1603 unpolished Ring Lizards, 1856 polished Ring Lizards. We presume that in your cable of the 26th August, the phrase "keep offer open until middle October for best price" refers to this particular parcel, but as the meaning is not clear we asked you for a further explanation. 10

Assuming that the above interpretation of today's position is approximately correct, we have endeavoured to persuade the Bank to resume the anticipatory facilities which they promised to Mr. Kennedy when he was in London against the Shipping Credit, but we have so far not been successful. We think, however, that as soon as the September shipment above-mentioned is made, and the No. 2 Account thereby more or less cleared, the moment will be ripe for approaching the Bank again. By that time also the existing Shipping Credit will have been used to a considerable extent, and if the Bank are not prepared to be helpful, and are determined to persevere in their present attitude, we think that there would then be an excuse for opening any further Credits that were required with the Chartered Bank. In the meantime, however, and with a view to causing the least possible upset in existing arrangements, while at the same time giving you the necessary finance facilities against Shipping Documents, we have instructed the N.B.I. to extend the existing shipping credit to cover shipments from Java of Ring Lizards, Pythons and Crocs as already specified on the Credit, and in addition to extend it to include the Karungs. We have just heard that they do not wish to do this and we are seeing them again and will report later. 20 30

We have no doubt that they will be able to do this through Java correspondents, although they have not their own office on the spot. Perhaps it would be as well if you would send us a cable on receipt of this letter, if by any chance we have misinterpreted the exchange of cables during the past few days, that is to say, if there is any mistake in our understanding of the position as set out above.

With regard to your new premises in Colombo, you will understand at first sight the project alarmed us in view of our recollections of the heavy expense to which you were put when you moved into your present show-rooms, and in view of the fact that although the rent per foot is not comparable with the present rent that you are paying, the floor space is so much greater that the total rent will actually be much the same if not a little higher. We have no doubt that you have written us fully regarding the 40

proposition, and we are glad to see that you will not be requiring any extended facilities, and that you hope, presumably by means of a clearance sale, to effect a heavy reduction in your stocks before the removal takes place. We await further news from you regarding the change over with considerable interest.

Yours faithfully,

For and on behalf of Campbell Bros. Carter & Co., Ltd.,

Sgd. J. K. R. Walker,
Director.

Exhibits.
P.41(11).
(a) Letter,
Campbell
Bros., Carter
& Co., Ltd.
to Kennedy
& Co., 29th
August,
1933—*con-
tinued.*

10

P.28(2).—Letter, National Bank of India, Ltd. to Kennedy & Co.

National Bank of India Limited.
(Incorporated in the United Kingdom)
Post Box No. 112.

Colombo 30th August, 1933.

Messrs. Kennedy & Co.
Colombo.

P.28(2).
Letter,
National,
Bank of
India, Ltd.
to Kennedy
& Co., 30th
August,
1933.

Dear Sirs,

We have today paid your cheque for Rs. 2,239/27 in retirement of bill for £164.7.0. Your account thereafter shows a debit balance of Rs. 1,00,051/77 and we shall be glad if you will immediately bring the account within the authorised limit of Rs. 1 lac. Please bear in mind that we cannot allow your maturing bills to be retired to debit of this account if by doing so the above mentioned limit is exceeded.

Yours faithfully,
(Sgd.) C. E. GRAHAM,
Manager.

Exhibits. **K.I.(16)A.—Copy Letter, Kennedy & Co. to Campbell Bros., Carter & Co., Ltd.**

K.I(16)A.
Copy
Letter,
Kennedy &
Co. to
Campbell
Bros., Carter
& Co., Ltd.,
30th August,
1933.

30th August, 33.

Messrs. Campbell Bros. Carter & Co., Ltd.,
London.

Dear Sirs,

NEW PREMISES

We regret the news cabled to you was not quite received in the spirit it was intended, the writer's idea in cabling was not for increased facilities but to let you know that at last we had secured a suitable building with sufficient space to enable us to handle a much larger number of people and thereby reduce stocks. 10

As already stated we have made an excellent lease and there is no special hurry in extending our stock lines, our immediate concern is to display our numerous lines and as stated by cable we see no reason why we cannot reduce stocks by eight thousand pounds from mid. October to end December.

Thanking you,

Yours faithfully,

KENNEDY & CO.

K.4.

K.4.—Copy Letter, Alexander Kennedy to E. H. Lawrence.

20

Copy
Letter,
Alexander
Kennedy
to E. H.
Lawrence,
30th August,
1933.

30th August 33.

E. H. Lawrence Esq.,
The National Bank of India Ltd.,
London.

Dear Mr. Lawrence,

I had intended to call and see you before sailing for Colombo but my time at the end was more limited than expected and I had to rush to Norwich just before sailing to complete some business already opened up.

You have already heard from C. B. C. & Co., the progress made since my return in the Reptile skin connection, as already stated the goods going forward next month will clear out entirely Number 2 account and all further shipments will be in connection with the new credit and also fulfilling cabled orders received since my return. 30

I take the opportunity of thanking you for the patience and good will shown me over this account which I appreciate very much indeed and the new arrangement made during my visit home will be very much better in every way.

Mr. Graham finds it difficult to understand why we kept the goods on this side so long, and I have done my utmost to explain the wise policy we adopted in holding back stocks until similar stocks and tonnage in England 40

had been cleared, we had also expected bids from Australia for the larger portion of them at even a better rate than could be realised at home but the latter did not materialise as Australia were buying raw skins from Java to escape increased duty on finished skins, which would have to be paid entering Australia.

Another important point was that the old arrangement of stocks or consignment was at an end and it was therefore necessary for a complete clearance with Bridge of Weir Stocks before sending new goods.

10 What I did tell Mr. Graham was that our Tala stocks would be cleared before the end of December last before the order prohibiting the export of them came into force and he without doubt has confused the two statements.

The news of my taking Colombo Stores Building would come as a surprise to you but as a matter of fact I had been keeping in touch with the position even while at home but no definite offer was made until my return to Colombo, needless to say I am delighted that "Walkers" accepted my offer.

The following particulars will give you a better idea in value comparison.

<u>Times Building</u>		<u>Colombo Stores Building</u>	
A.	Total area 6,563 sq. feet	A.	Total area 42,003 sq. feet
20 B.	Rent during rebuilding	B.	32 years lease
	Rs. 1,100 monthly (considered as normal)		2 years Rs. 1,750
			2 ,, Rs. 2,250
C.	Rent for same space on completion of rebuilding Rs. 2661.60		28 ,, Rs. 2,750
	7½d. per sq. foot		1d. to 1½d. per sq. foot over the period.

The arrangement with The Times was that the lease should be renewed every five years at a suggested increase over the figures given.

30 You will agree there is no comparison in the value of the two places and of course we will have better show windows and be on the shopping side of the street. As you already know the completion of the building is postponed indefinitely and we are at a decided disadvantage being in a partly finished building.

Should trade be slow in taking a definite turn for the better we can live on the top floor quite comfortably and in fact bring the rent down to the present level if need be.

I hope you have not been wearied with all these details.

With kindest regards,

Yours Sincerely,

ALEX KENNEDY.

Exhibits.

K.4.

Copy
Letter,
Alexander
Kennedy
to E. H.
Lawrence,
30th August,
1933—con-
tinued.

Exhibits. **P.59.—Statement of outstanding Bills drawn on Kennedy & Co. as at 31st August, 1933.**

P.59.
Statement
of outstanding
Bills
drawn on
Kennedy &
Co. as at
31st August,
1933.

F.141.

All letters to be addressed and remittances made payable to "National Bank of India Ltd.", Colombo.

Telegraphic address. "National."

National Bank of India Limited,
(Incorporated in the United Kingdom")
Post Box No. 112.

Colombo, 10th April, 1934.

Statement of outstanding bills drawn on Messrs. Kennedy & Co., as at 31st Aug. 1933.

No.	Drawer	When Accepted.	Due Date		Amount £ s. d.	Remarks.
			1933	1933		
71			1933	1933		
BC 11235	Campbell Bros Carter & Co.	July 15		Oct : 16	205.12. 9	D.A. 90 d/s
11276	"	24		25	38. 2. 6	"
11336	"	Aug 8		Nov 9	102.17. 5	"
11378	"	12		13	154. 1. 5	" 20
11397	"	12		13	226. -. 5	"
11436	"	21		22	274.13.10	"
10948	"	June 5		Dec 5	234. 1. 5	"
11009	"	12		12	86.11. 2	"
11062	"	17		17	249. 6. 4	" †
11121	"	26		26	40.11.11	"
					1611.19. 2 @ 1/6*	
					<u>Rs. 21492. -.77</u>	

* B.C. demand rate ruling on 31.8.33.

† Extended by 90 days, on H.O. authority, telegram 5.9.33.

30

We hereby certify that the above entries have been taken from one of the ordinary books of this bank and that the entries were made in the usual and ordinary course of business and that the book is still in the custody or control of the bank.

Sgd. C. J. A. Wilson,
p. Acct.

P.84(9).—Copy Letter, National Bank of India, Ltd. to Kennedy & Co.

Exhibits.

National Bank of India Ltd.,
Colombo, 1st September 1933.

P.84(9).
Copy
Letter,
National
Bank of
India, Ltd.
to Kennedy
& Co., 1st
September,
1933.

Messrs. Kennedy & Co.,
Colombo.

Dear Sirs,

We shall be glad to receive a statement (in duplicate) of your stocks held under lien to us as at 31st ultimo.

Yours faithfully,

Sgd. G. T. GILLESPIE,
p. Manager.

10

P.41(4).—Letter, National Bank of India, Ltd. to Kennedy & Co.

P.41(4).

NATIONAL BANK OF INDIA LIMITED.

Post Box No. 112,
Colombo.
1st September 1933.

Letter,
National
Bank of
India, Ltd.
to Kennedy
& Co., 1st
September,
1933.

Messrs. Kennedy & Co.,
COLOMBO.

Dear Sirs,

No. 3 a/c. Dr. Rs. 10,101/63.

20

For record purposes, we shall be glad if you will send us a statement of the skins held by you under lien to us on 31st August 1933 against the above advance.

Yours faithfully,

G. T. GILLESPIE,
Manager.

Exhibits.

P.85(12).
Letter,
Kennedy &
Co. to
National
Bank of
India, Ltd.,
1st Septem-
ber, 1933.

P.85(12).—Letter, Kennedy & Co. to National Bank of India, Ltd.

(Words and figures in italics are in pencil in original)

Times Buildings,
Colombo.

1st September 1933.

The National Bank of India Ltd.,
Colombo.

Dear Sirs,

NO. 3 ACCOUNT, DR. RS. 10,101/68.

In reply to yours of today's date the skins under lien to you in 10 connection with the above credit at August 31st 1933 are as under.

1856 Black and White Ring Lizards @ 6d. per inch

5000 Indian Talas snakes ?

350 Black and White Pythons @ 1/6d. to 2/9d. per foot.

Thanking you,

Yours faithfully,

KENNEDY & CO.

There is provision for 5,000 snakes at 9d.

P.65.
(b) Copy
Cable,
Kennedy &
Co. to
Campbell
Bros., Carter
Co., Ltd.,
1st Septem-
ber, 1933.

P.65.—(b) Copy Cable, Kennedy & Co. to Campbell Bros., Carter & Co., Ltd.

(forms part of p. 65.)

20

1st September, 1933.

CAPABLE LONDON

EXPEDITE CREDIT JAVA SHIPMENTS URGENT

P.28(3) and P.57.—Letter, National Bank of India, Ltd. to Kennedy & Co.

National Bank of India Limited
(Incorporated in the United Kingdom)
Post Box No. 112,

Colombo. 1st September 1933.

Messrs. Kennedy & Co.,
Colombo.

Dear Sirs,

No. 3 Account Dr. Rs. 10,101/68.

10 We are in receipt of your letter of date, giving us a statement of the skins held under lien to us against the above account.

Yours faithfully,

Sgd. G. T. GILLESPIE,
Manager.

Exhibits.

P.28(3) and
P.57.
Letter,
National
Bank of
India, Ltd.
to Kennedy
& Co., 1st
September,
1933

P.65.—(c) Copy Cable, Kennedy & Co. to Campbell Bros., Carter & Co., Ltd.
(forms part of p. 65.)

2nd September, 1933.

DLT CAPABLE LN

20 THANKS JAVA CREDIT RECEIVED STOP REFER OUR CABLE
AUGUST 26 DELETE PHRASE KEEP OFFER OPEN AND CABLE
BEST PRICE OBTAINABLE STOP WE ARE OFFERED THIRTY
THOUSAND WET SALTED OVALGRAIN LIZARDS NINETY
PERCENT PRIMES ASSORTMENT 60/8 30/9 10/10 SHIPMENT
BY OCTOBER 15 CIF LONDON PER HUNDRED TWELVE
POUNDS TWO SHILLINGS ONE PENNY

P.65.
(c) Copy
Cable,
Kennedy
& Co. to
Campbell
Bros., Carter
& Co., Ltd.,
2nd Sept-
ember, 1933.

Exhibits. **K.1.(6).—Copy Cable, Kennedy & Co. to Campbell Bros., Carter & Co., Ltd.**

K.1(6). CAMPBELL BROS. CARTER & CO., LTD. JKRW. 105 :
 Copy
 Cable,
 Kennedy
 & Co. to
 Campbell
 Bros., Carter
 & Co., Ltd.,
 2nd Sept-
 ember, 1933.

INWARD

Copy or Translation of Cable received by Dept.
 Date of despatch 2/9/33. Date of receipt 4/9/33.
 Sender's name Messrs. Kennedy & Co.,
 Place Colombo.

DLT CAPABLE LN

BILLS DRAWN TOO CLOSE TOGETHER PLEASE INSTRUCT
 BANK CABLE COLOMBO EXTEND NUMBERS 29046 29207 10
 29123 29250 TO DECEMBER THIS LEAVES SEPTEMBER FREE
 FOR LOCAL CHARGES STOP OTHERS ALL IN ORDER

P. 65. **P.65.—(d) Copy Cable, Campbell Bros., Carter & Co., Ltd. to Kennedy & Co.**
 (d) Copy
 Cable,
 Campbell
 Bros., Carter
 & Co., Ltd.
 to Kennedy
 & Co., 3rd
 September,
 1933.

(forms part of p. 65)

3rd September, 1933.

CREDIT OPENED WITH CHARTERED CANNOT OPEN
 FURTHER JAVA CREDITS PENDING OUTTURN PRESENT
 PURCHASES STOP DANIELS ADVISE GREATEST CAUTION
 MARKET UNCERTAIN STOP PRESUME UNDERSTOOD
 KARUNG PRICES ALL PER SKIN 20

P.65. **P.65.—(e) Copy Cable, Kennedy & Co. to Campbell Bros., Carter & Co., Ltd.**
 (e) Copy
 Cable,
 Kennedy &
 Co. to
 Campbell
 Bros., Carter
 & Co., Ltd.,
 4th Sept-
 ember, 1933.

(forms part of p. 65)

4th September, 1933.

ALL KARUNG PRICES QUOTED PER SKIN STOP WE AGREE
 YOUR SUGGESTION REGARDING FURTHER JAVA CREDITS
 PENDING RESULTS OUTTURN OF PRESENT PURCHASES

P.84(10).—Letter, National Bank of India, Ltd. to Kennedy & Co.

National Bank of India Ltd.,
Colombo 4th September 1933.

Messrs. Kennedy & Co.,
Colombo.

Dear Sirs,

We have to advise that your account stands overdrawn Rs. 100,091.77 at close of business today.

Please see that it is brought within the authorised limit of Rs. 1. lac.

10

Yours faithfully,

G. T. GILLESPIE,
p. Manager.

Exhibits.

P.84(10).
Letter,
National
Bank of
India, Ltd.,
to Kennedy
& Co., 4th
September,
1933.

P.64.—Letter, Kennedy & Co. to Chartered Bank of India, Australia & China.

Telephone No. 1610
Telegrams—"Culdoon."
Post Box 305.

Exclusive Kennedy Ceylon, Footwear.
Outfitters to men.

Kennedy & Co., Times Building, Colombo.

5th September 1933.

Ceylon.

20

The Chartered Bank of India, Australia and China,
Colombo.

Reptile Skins.

Dear Sirs,

With reference to the writer (Mr. Kennedy's) conversation with you today on the prospect of considerable business to be expected in the future with reptile skins, at the moment we have substantial orders on hand for Indian and Ceylon skins quite apart from the credit with Java, in most instances these have to be tanned in Ceylon before shipment and a fair amount of finance is required in purchasing raw material to prepare for shipment.

30

P.64.
Letter,
Kennedy &
Co. to
Chartered
Bank of
India,
Australia &
China, 5th
September,
1933.

Exhibits.
 ———
 P.64.
 Letter,
 Kennedy &
 Co. to
 Chartered
 Bank of
 India,
 Australia &
 China, 5th
 September,
 1933—con-
 tinued.

At the present time we are financing raw skins from India to be tanned by us and shipped to Europe. As our labour costs are less than home tanning we can very often secure business on this advantage alone, but the time has come when we have to go further afield for supplies and we have every hope of increasing our imports of raw skins for tanning and re-shipment at an early date, a good proportion of these supplies will come from the Dutch East Indies and Borneo.

For several years past we have had a tannery under our control just a few miles out of Colombo with a fair amount of machinery installed, but at the moment we are drawing out plans for a more up to date building and more modern machinery to cope with increased business and improve our work generally. 10

We shall draw 80% of the value on all skins shipped to our London Agents and when the goods are sold the balances from the various invoices will be remitted to us to be placed to the credit of our account. In instances where we are shipping goods apart from our London Agents we shall draw the full amount of the bill unless any special arrangements has been made.

At the present moment we have in stock reptile skins stocked in our store to the value of Rs. 98,000/—, these skins have been specially tanned for the winter trade and early spring in Europe and will be going forward as wanted shipment commencing about October, these are all insured under a separate policy with the Commerical Union (Lee Hedges & Co.) and are entirely free from any lien on them from any source. 20

Any facilities you may grant us will increase our buying power and the increased business resulting will be to our mutual benefit.

Please open up an account for us and send cheque book as well as the usual pay-in-books at your convenience.

Thanking you,

Yours faithfully,

KENNEDY & CO.

30

2 paying in books.
 1 cheque 100 leaves.
 2 cards.

K.1.(4). Letter, Campbell Bros., Carter & Co Ltd. to Kennedy & Co.

Exhibits.

JKRW/VMW.

37-41, Gracechurch Street,
London, E.C.3.

5th September, 1933.

K.1(4).
Letter,
Campbell
Bros., Carter
& Co. to
Kennedy &
Co., 5th
September,
1933.

Messrs. Kennedy & Co.,
Colombo.

Dear Sirs,

FINANCE.

We thank you for your cable of 2nd September as per attached copy,
10 and we have given instructions to the N.B.I. to cable to their Colombo
Branch to extend the Drafts in question for 90 days each from their existing
maturity dates. We must, however, admit that we were somewhat
surprised to receive your request for the extension of the whole of the
September Bills, as two of them were for relatively small amounts and recent
maturities have not been heavy, although one extended Bill fell due on
30th August.

You will have fairly heavy maturities to meet in November, but we
presume that you will have no difficulty in clearing these out of the way
with the proceeds of your removal sale, and we await with interest details
20 from you of the estimated cost of moving into your new premises; also
whether you expect to devote any of the proceeds of your sale to the
reduction of your current account. In other words we should like to have
details of your financial programme as far as you have been able to map this
out in advance.

In this connection we were very interested to have details of the new
premises, and also the photos given in your letter of the 16th August.
It is not easy to see from the photograph of the new building whether there
are windows behind the metal gates, something on the style of your
existing premises. We presume that this will be the case, as otherwise
30 the provision and fitting up of the necessary window space would of course
be a very heavy item indeed. The pictures of the interior only show ordinary
lighting as opposed to shop windows.

It is rather difficult for us to let you have any suggestions for shop
fittings, fronting etc., until we know in greater detail the layout of the
building. From the very big floor space available on what is presumably
the ground floor in the photographs you will need we imagine, to keep your
fittings as much as possible around the pillars instead of against the walls
in order to avoid any suggestion of emptiness. You will no doubt be letting
us have a good deal further information in due course.

40 We shall be interested to know what new departments you have in
mind, and also whether you will be having a closing down sale in your
existing premises in addition to the re-stocking sale (or whatever name you
will be giving it) on moving into your new premises next month.

In view of the integral extension of the September Bills and your
approaching removal, we are not entering any further indents for you in

Exhibits. the meantime, and we are not hurrying forward the orders already placed, which amount somewhere in the neighbourhood of £500: When we have a clearer idea of the future, we hope then to be able to resume the placing of indents as received from you.

K.1(4).
Letter,
Campbell
Bros., Carter
& Co., Ltd.
to Kennedy
& Co., 5th
September,
1933—con-
tinued.

JAVA CREDIT: We confirm exchange of telegrams advising that this had been opened with the Chartered Bank, and we added in our advice to you to this effect, that in view of Daniels' advice to proceed very warily with Java purchases, we should not be prepared to open further Credits for Skins from Java, pending the arrival of the first shipment.

We intended to mention in an earlier cable the fact that all prices which we had indicated to you for Karungs were per skin, but unfortunately we had omitted to do this. It was necessary because of the reference in your original cable, to Karungs per metre but this seems obviously to be a mistake. 10

Yours faithfully,

For and on behalf of

CAMPBELL BROS., CARTER & CO., LTD.

J. K. R. Walker,
Director.

K.1(12)A. **K.1.(12)A.—Copy Letter, Kennedy & Co. to Campbell Bros., Carter & Co., Ltd.** 20
Copy Letter, Kennedy & Co. to Campbell Bros., Carter & Co., Ltd., 6th September 33.

Messrs. Campbell Bros. Carter & Co., Ltd.,
London.

Dear Sirs,

NEW PREMISES

The painters and renovators are still busy and they look as if they will be there for another two weeks, needless to say the building is very much improved and we look forward to a considerable increase in business when trade starts to mend.

We have had a few enquiries for space, so you need not be surprised if we let two floors if the offers of rent are acceptable. Messrs. "Volkarts" are interested at the moment and we would not be surprised if they decide to take a complete floor. 30

Thanking you,

Yours faithfully,
KENNEDY & CO.

K.1.(13)A.—Copy Letter, Kennedy & Co. to Campbell Bros., Carter & Co., Ltd.

Exhibits.

6th September 33.

Messrs. Campbell Bros. Carter & Co., Ltd.,
London.

Dear Sirs,

We thank you for your letter of August 17th with enclosure mentioned, the customs here are very strict over the preferential tariff regulation and where the form on each invoice is not filled up in the proper manner, showing the goods are of British Manufacture the extra duty of ten per cent. is added.

10 We have not opened up the last few shipments as we are waiting until we move into our new premises.

Thanking you,
Yours faithfully,
KENNEDY & CO.

K.1.(13)A.
Copy
Letter,
Kennedy &
Co. to
Campbell
Bros., Carter
& Co., Ltd.,
6th Sept-
ember, 1933.

P.65.—(a) Copy Letter, Kennedy & Co. to Campbell Bros., Carter & Co., Ltd.

P.65.

6th September 33.

Messrs. Campbell Bros. Carter & Co., Ltd.,
London.

Reptile Skins.

20 Dear Sirs,

We thank you for yours of August 23rd by Air Mail and have noted contents.

Java Credit

As advised by cable we received the notification from the Chartered Bank about the credit and at the moment we are doing the needful with Java to get the goods shipped as early as possible. Our request for credit to be opened with Charters Bank is not through any feeling the writer has against "Graham" as that does not exist, but simply because he stated definitely he would not finance any Java business. The N.B.I. lost about 30 one hundred thousand sterling over the big German failure of Freudenberg & Co., and it seems to have made them very windy, you can rest assured that personal feelings do not enter when negotiating for business facilities.

The Chartered Bank seem keen to get business and it appears to the writer they will go out of their way to give any facilities we may require that will help on trade.

We have a good quantity of skins being shipped this month starting from next week and are confident they will open up to your satisfaction.

Thanking you,
Yours faithfully,
Kennedy & Co.

40

Exhibits. **P.85(13).—Letter, Kennedy & Co. to National Bank of India, Ltd.**
(Figures in italics are in pencil in original)
 P.85(13). Letter, Kennedy & Co. to National Bank of India, Ltd., 13th September, 1933.
 Times Building,
 Colombo. 13th September 1933.
 The National Bank of India Ltd.,
Colombo.
 Messrs. Campbell Bros. Carter & Co., Ltd.,
 37/41 Gracechurch Street,
 London, E.C.3.

Dear Sirs,

10

We attach herewith documents as under for eight (8) parcels reptile skins posted to London.

We have drawn for 80% of C.I.F. London price which please place to credit of our No. 3 Account.

Yours faithfully,

Attached :—

2 copies invoice.
 2 copies certificate of insurance.
 2 copies preferential certificate.
 1 postal receipt.
 Letter of credit. *1/6 ³/₃₂*

NOTE ATTACHED :—

Kennedy & Co.

Bank's buying sight rate for
 Bills on London please

20

1/6 ³/₃₂ to-day G. C.

13.9.33

P.28(4). Letter, National Bank of India, Ltd. to Kennedy & Co.
 National Bank of India Limited,
 (Incorporated in the United Kingdom)
 Post Box No. 112.
 22nd September 1933.
 Messrs. Kennedy & Co.,
 Colombo.
 Dear Sirs,

We shall be obliged if you will exhibit to us your balance sheet at an 30 early date.

Yours faithfully,
 (Sgd.) G. T. GILLESPIE,
 p. Manager.

P.28(5).—Letter, National Bank of India, Ltd. to Kennedy & Co.

National Bank of India Limited,
(Incorporated in the United Kingdom)
Post Box No. 112.
Colombo 22nd September, 1933.

Messrs. Kennedy & Co.,
Colombo.

Dear Sirs,

As it is now 22nd September we take this opportunity of reminding
10 you of your promise to liquidate the overdraft in your No. 2 account by
the end of this month.

Yours faithfully,

(Sgd.) G. T. GILLESPIE.
p. Manager.

Exhibits.
P.28(5).
Letter,
National
Bank of
India, Ltd.
to Kennedy
& Co., 22nd
September,
1933.

P.58.—Letter, Kennedy & Co. to National Bank of India, Ltd.

Telephone No.1610.
Post Box 305.

25 Sep 33. 71/37/651.

20

Kennedy & Co., Times Buildings,
Colombo, 23rd September, 1933.
(Ceylon).

P.58.
Letter,
Kennedy &
Co. to
National
Bank of
India, Ltd.,
23rd Sept-
ember, 1933.

315.

23.9.33.

The National Bank of India Ltd.,

Colombo.

Dear Sirs,

In reply to yours of yesterday's date regarding the liquidating of No. 2
account we will be shipping goods next week which will redeem our promise
and entirely clear this account.

30

We shall also be shipping a quantity on Number 3 account before we
move into our new premises on October 1st.

The balance sheet will be ready within the next ten days when a copy
will be forwarded as usual.

Thanking you,

Yours faithfully,

KENNEDY & CO.

Exhibits.
P.28(6).
 Letter,
 National
 Bank of
 India, Ltd.
 to Kennedy
 & Co., 23rd
 September,
 1933.

P.28(6).—Letter, National Bank of India, Ltd. to Kennedy & Co.
 National Bank of India Limited.
 (Incorporated in the United Kingdom).
 Post Box No. 112.
 Colombo. 23rd September, 1933.

Messrs. Kennedy & Co.,
 Colombo.

Dear Sirs,

No. 2. ACCOUNT.

We are in receipt of your letter of date contents of which are noted. 10

Yours faithfully,
 (Sgd.) G. T. GILLESPIE.
 p. Manager.

P.28(7).
 Letter,
 National
 Bank of
 India, Ltd.
 to Kennedy
 & Co., 23rd
 September,
 1933.

P.28(7).—Letter, National Bank of India, Ltd. to Kennedy & Co.
 National Bank of India Limited,
 (Incorporated in the United Kingdom).
 Post Box No. 112.
 Colombo 23rd September, 1933.

Messrs. Kennedy & Co.,
 Colombo.

20

Dear Sirs,

Credit No. 71/949 for £10,000.

On the 23rd ultimo and 13th instant, we negotiated your bills for £94. 8. 3 and £154. 18. 7 under your guarantee holding us harmless on account of variations from the terms of above credit which variations you informed us were authorised by Messrs. Campbell Bros., Carter & Co., Ltd.

As arranged over the 'phone, we thereafter wrote for authority to accept future alterations which you informed us Messrs. Campbell Bros. Carter & Co., would wish you to make, and have today received cable instructions from our London Office to the effect that future shipments must be in terms of the credit. 30

Please note, therefore, that all future bills drawn under the above credit must adhere in every detail to the terms of the credit which is in your possession.

Yours faithfully,
 (Sgd.) G. T. GILLESPIE,
 p. Manager.

P.85(14).—Letter, Kennedy & Co. to National Bank of India, Ltd.

Exhibits.

25 Sept. 33. 71/37699.
Kennedy & Co.,
Times Building,
Colombo
(Ceylon)

P.85(14).
Letter,
Kennedy &
Co. to
National
Bank of
India, Ltd.,
23rd Sept-
ember, 1933.

The National Bank of India Ltd.
Colombo.

23rd September 1933.

Dear Sirs,

10

Credit No. 71/949 for £10,000.

We are in receipt of your letter of even date on the above subject and have noted contents.

Thanking you,

Yours faithfully,

KENNEDY & CO.

K.1.(2)A.—Copy Letter, Kennedy & Co. to Campbell Bros., Carter & Co., Ltd.

K.1.(2)A.

27th September 33.

Messrs. Campbell Bros. Carter & Co., Ltd.,
London.

Copy
Letter,
Kennedy &
Co. to
Campbell
Bros., Carter
& Co., Ltd.,
27th Sept-
ember, 1933.

20 Dear Sirs,

OUR NEW PREMISES

We have had numerous requests for space in our new building in spite of the fact there never was a time when so much office room was available in Colombo.

The writer only approached two well-known Firms and we have been fortunate in sub-letting our two floors to Messrs. Volkarts and Mackwoods at a rental of Rupees 850/- each floor, (total rental per month £128. 7. 8). Messrs. Mackwoods will take possession in January next and Volkarts a few months later when their lease expires, we could have let Volkarts floor for
30 occupation in January but preferred to wait for them as they will be good tenants and will bring people about the store.

You will observe by our letter of August 16th our rental will be very low for the next four years and we will have 58% additional space on the ground floor over our combined Ladies and Gents department as at present and the basement of 10,964 sq. feet against 1672 sq. feet, this will give us ample space to develop for some time to come.

The building is so arranged that we will fix our own lift on the side verandah to serve the two floors and they will be entirely separate from the store, the entire cost of alterations to make the floors suitable for occupation

Exhibits. will be approx. $3\frac{1}{2}\%$ of the rental we shall receive spread over five years, you will agree this is a good proposition.

K.1.(2)A. When the writer first mentioned the matter to Graham N.B.I. he
 Copy confessed it was wonderful value but said we could not expect to let any
 Letter, part of the building as the place was full of office space to let, they have
 Kennedy & quite a bit themselves. At the writer's invitation he came over the building
 Co. to yesterday and was very surprised at the beautiful spacious floors and was
 Campbell Bros., Carter equally surprised to hear we had already let two floors without difficulty
 & Co., Ltd., at such a good figure to the Firms mentioned.
 27th Sept-
 ember, 1933
 —continued.

Thanking you,

10

Yours faithfully,
 KENNEDY & CO.

A³. A³.—Copy Letter, Kennedy & Co. to Campbell Bros., Carter & Co. Ltd.
 Copy Letter, Kennedy & Co. to Campbell Bros., Carter & Co., Ltd.,
 27th September 33.
 Messrs. Campbell Bros. Carter & Co., Ltd.,
 London.
 Dear Sirs,

REPTILE SKINS.

We attach herewith documents as under for eleven (11) parcels Reptile skins despatched to London by parcel post to Messrs. Nicholson Sons & Daniels Ltd. 20

The contents are as follows.

1458 Chemical tanned B/W polished Indian Lizards.

115 Chemical tanned B/W polished Ceylon Pythons.

We have drawn on you through the Chartered Bank as they are entirely independent of N. B. credit and have been financed by the Chartered Bank.

Thanking you,

Yours faithfully,
 KENNEDY & CO.

Enclosures.

30

4 Copies of Invoice.
 2 „ Preferential certificate.

**A.4.—Copy Letter, Kennedy & Co. to Campbell Bros., Carter & Co. Ltd.
27th September 1933.**

Exhibits.

A.4.

27th September 33.

Messrs. Campbell Bros. Carter & Co. Ltd,
London.

Dear Sirs,

Copy
Letter,
Kennedy &
Co. to
Campbell
Bros., Carter
& Co., Ltd.,
27th Sept-
ember, 1933.

REPTILE SKINS

We attach herewith documents as under for one case of reptile skins shipped to London by s.s. "City of Sydney".

10 The contents are as follows :

175 Rough tanned crocodiles.

We have drawn on you through the Chartered Bank as they are entirely independent of N.B. credit and have been financed by the Chartered Bank.

Thanking you,

Yours faithfully,

KENNEDY & CO.

Enclosures

4 Copies of Invoice

2 „ Preferential certificate

20 **A.14.—Copy of proposed lease of Colombo Stores between Walker Sons & Co. Ltd. and Alexander Kennedy.**

A.14.

THIS INDENTURE made the

day of One thousand nine hundred and thirty three
BETWEEN WALKER SONS AND COMPANY LIMITED a Company incorporated
under the Companies Acts 1862 and having its Registered Office in England
(hereinafter called "the Sub-lessor" which term shall where the context
so requires or admits mean and include the said Walker Sons and Company
Limited and its assigns) of the One Part and ALEXANDER KENNEDY
of Colombo in the Island of Ceylon carrying on business in Colombo afore-
said under the name style and firm of "KENNEDY and COMPANY"
30 (hereinafter called "the Sub-Lessee" which term shall where the context
so requires or admits mean and include the said Alexander Kennedy his
heirs executors administrators and assigns) of the Other Part.

Copy of
proposed
lease of
Colombo
Stores
between
Walker Sons
& Co., Ltd.
and
Alexander
Kennedy,
1933.

WHEREAS by Indenture of Lease No. 513 dated the Ninth and Tenth days of January 1900 and attested by Harry Creasy of Colombo aforesaid, Notary Public, The Colombo Fort Land and Building Company Limited, a Company duly incorporated under the Ceylon Joint Stock Companies

Exhibits.
 —
 A.14.
 Copy of
 proposed
 lease of
 Colombo
 Stores
 between
 Walker Sons
 & Co., Ltd.
 and
 Alexander
 Kennedy,
 1933—
continued.

Ordinances and having its Registered Office in Colombo aforesaid demised unto the Lessor All that allotment of land delineated in the Map or Plan marked A thereto annexed and signed by the parties thereto and therein coloured Pink situate in the Fort of Colombo and in the Second Schedule hereto particularly described for a term of Sixty five years from the ninth day of January 1900 subject to the payment of the rents and the performance of the covenants and conditions therein expressed and contained.

AND WHEREAS the hereditaments comprised in the said recited lease are now vested in the Sub-Lessor for the residue of the said term of Sixty-five years. 10

AND WHEREAS the Sub-Lessor has agreed to grant unto the Sub-Lessee an underlease of all that Store Building standing on the said allotment of land and premises which said Store Building is in the First Schedule hereto particularly described, for the term and subject to the payment of the rents and performance of the covenants and conditions hereinafter contained.

NOW THIS INDENTURE WITNESSETH that in pursuance of the said Agreement and in consideration of the rent hereinafter reserved and of the covenants and agreements hereinafter contained and on the part of the Sub-Lessee to be paid done observed and performed the Sub-Lessor hereby demises unto the Sub-Lessee All that Store Building in the First Schedule hereto particularly described which said Store Building is standing on the allotment of land and premises in the Second Schedule hereto particularly described together with all the buildings erected thereon and the right for the Sub-Lessee and all persons authorised by him of egress and ingress by car, motor van, motor lorry single and double bullock cart or any other mode of conveyance for the carriage of goods with the person or persons in attendance and to pass and repass on foot along the passage leading out of the Private Road on the Western Boundary of the demised premises marked "Private Road" on the Blue Print Plan annexed hereto and the passage leading out of the Private Road to the rear portion of the demised premises 20 30

To HOLD the demised premises with all and singular the appurtenances thereto belonging unto the sub-lessee for all the residue of the said term of Sixty five years commencing from the ninth day of January One thousand nine hundred except the last two days thereof

YIELDING and PAYING therefor unto the Sub-Lessor during the First two years of the said term commencing from the First day of October 1933 a monthly rental of Rupees One thousand Seven hundred and Fifty (Rs. 1750/-), during the Second Two years of the said term commencing from the First day of October 1935 a monthly rental of Rupees Two thousand two hundred and fifty (Rs. 2250/-) and during the remainder of the said term commencing from the First day of October 1937 a monthly rental of Rupees Two thousand Seven hundred and Fifty (Rs. 2750/-) such monthly rents to be paid on the last day of each and every month. 40

THE Sub-Lessee to the intent that the Obligations may continue through-out the term hereby granted covenants with the Sub-Lessor as follows :—

Exhibits.

A.14.

Copy of proposed lease of Colombo Stores between Walker Sons & Co., Ltd. and Alexander Kennedy, 1933—
continued.

(1) To pay the rents on the days and in the manner aforesaid

(2) To pay the Sub-Lessor a sum equivalent to the sum by which the Municipal rates taxes and other charges which may become payable on the demised premises shall exceed the present percentage of twenty per cent also to pay to the Sub-Lessor any additional Municipal rates taxes and other charges which may be levied in consequence of any increase in the rateable annual value of the demised premises occasioned by the Sub-Lessee sub-letting the whole or any part of the demised premises on a Rental Scale in excess of that paid by the Sub-Lessee to the Sub-Lessor under these presents

(3) To keep the demised premises and the Sub-Lessor's fixtures therein and the doors and windows and the glass of the doors and windows and additions thereto in good and substantial repair and in a sanitary state and condition and to make all internal alterations and decorations in a proper and workmanlike manner damage by fire excepted save where the Insurance moneys are rendered irrecoverable in consequence of the act or default of the Sub-Lessee

(4) Not to Sub-let or part with the possession of the demised premises or any part thereof without the written consent of the Lessor first had and obtained such consent however not to be unreasonably withheld in the case of a respectable and responsible person

(5) Not to do or permit to be done anything whereby the Policy or Policies of Insurance on the demised premises against damage by fire may become void or voidable or whereby the premiums thereon may be increased and to pay to the Sub-Lessor all sums paid by the Sub-Lessor by way of increased premium and all expenses incurred by the Sub-Lessor in or about the renewal of such Policy or Policies rendered necessary by a breach or non-observance of this covenant

(6) Not to injure cut or maim any of the walls or partitions of the demised premises

(7) To permit the Sub-Lessor and its Agent or Agents Surveyors engineers and workmen with all necessary appliances quarterly in every year during the said term at convenient hours in the day time to enter upon the demised premises either for the purpose of viewing the conditions of the demised premises or of taking inventories of the Sub-Lessor's fixtures therein or of doing such works and things as may be required for any repair alteration or improvement to the demised premises and the lighting mains water pipes and drains in or under the same or of any other parts of the demised premises

(8) To yield up the demised premises at the determination of the term hereby granted after making good the initial renovation and redecoration in a proper and workmanlike manner and in such

Exhibits.
 —
 A.14.
 Copy of
 proposed
 lease of
 Colombo
 Stores
 between
 Walker Sons
 & Co., Ltd.
 and
 Alexander
 Kennedy,
 1933—
continued.

substantial repair and condition as shall be in accordance with the Sub-Lessee's covenants hereinbefore contained with all locks keys and fastenings

(9) To insure and keep insured the stock-in-trade fixtures fittings and furniture on the demised premises in their full value against loss or damage by fire from the date hereof in some Insurance Office to be approved by the Sub-Lessor and to pay all premiums which may fall due on such Policy or Policies and to produce the receipts therefor to the Sub-Lessor when requested thereto

THE Sub-Lessor hereby covenants with the Sub-Lessee as follows :— 10

(1) To keep the roof and the exterior of the demised premises (except the glass) and the passages leading thereto in good and tenantable repair and condition and to do or effect such structural repairs to the demised premises as may be necessary for the convenient occupation of the demised premises

(2) To pay the rents reserved by the afore in part recited Indenture of Lease No. 513 and to observe and perform all the covenants and conditions therein expressed and contained (subject to the covenants and conditions herein contained) and will keep the Sub-Lessee indemnified against the payment of the same rent or a 20 part thereof and the performance of the same covenants and conditions except so far as the said covenants and conditions ought to be observed and performed by the Sub-Lessee under the covenants on the Sub-Lessee's part herein contained

(3) To insure and keep insured the demised premises against loss or damage by fire

(4) To pay all rates taxes and assessments and other charges which may become payable on the demised premises levied up to the percentage of twenty per cent; that is up to Rupees Three thousand Five hundred (Rs. 3500/-) per annum during the first two 30 years commencing from the first day of October 1933 up to Rupees Four thousand Five hundred (Rs. 4500/-) per annum during the second two years commencing from the first day of October 1935, up to Rupees Five thousand Five hundred (Rs. 5500/-) per annum during the remainder of the said term commencing from the first day of October 1937 together with any increase which shall be payable by the Sub-Lessee as provided for in the Sub-Lessee's covenant 2 of these presents

(5) To keep insured the demised premises (unless the Insurance thereon shall be made void through or by reason of the act or default 40 of the Sub-Lessee) against loss or damage by fire in some Insurance Office of repute in a sufficient sum and to pay all premiums necessary for the purpose as they fall due and in case of damage by fire to the demised premises (unless any moneys payable under a Policy shall be refused payment by reason of any act or default of the Sub-Lessee) to forthwith rebuild and renovate the premises.

(6) That the Sub-Lessee paying the rent hereby reserved and observing and performing the several covenants and conditions herein contained and on the Sub-Lessee's part herein contained shall peaceably hold and enjoy the demised premises during the said term without any interruption by the Sub-Lessor or any person lawfully claiming under or in trust for the Sub-Lessor.

Exhibits.

A.14.

Copy of
proposed
lease of
Colombo
Stores
between
Walker Sons
& Co., Ltd.
and
Alexander
Kennedy,
1933—
continued.

10 PROVIDED always and it is hereby expressly agreed and declared that if the rent hereby reserved or any part thereof shall be in arrear for the space of ten days next after any of the days whereon the same ought to be paid whether the same shall or shall not have been legally demanded or if any covenant on the part of the Sub-Lessee herein contained shall not be performed or observed or if the Sub-Lessee or other the person in whom for the time being the term hereby created shall be vested shall become Insolvent or Bankrupt then and in any of the said cases it shall be lawful for the Sub-Lessor at any time thereafter into and upon the demised premises or any part thereof in the name of the whole to re-enter and thereupon this demise shall absolutely determine; but without prejudice to the right of action of the Sub-Lessor in respect of any breach of the Sub-Lessee's covenants herein contained

20 IN case the demised premises or any part thereof shall at any time during the said term be destroyed or damaged by fire so as to be unfit for occupation and use and the Policy or Policies effected by the Sub-Lessor shall not have been vitiated or payment of the Policy moneys refused in consequence of some act or default of the Sub-Lessee the rent hereby reserved or a fair proportion thereof according to the nature and extent of the damage sustained shall be suspended until the said demised premises shall be again rendered fit for occupation and use.

30 ALL Notices required to be served hereunder shall be sufficiently served on the Sub-Lessee if addressed and sent by registered post to Kennedy & Co., Fort, Colombo and shall be sufficiently served on the Sub-Lessor if addressed and sent by registered post to Walker Sons and Company Limited, Colombo.

Exhibits. **P.89(a).—Abstract of cash sales of serviceable petrol tins made through the Shell Head Office, Colpetty, from 6th January, 1927 to 27th February, 1934.**

P.89(a).
Abstract of cash sales of serviceable petrol tins made through the Shell Head Office, Colpetty from 6th January, 1927 to 27th February, 1934.

Abstract of Cash sales of serviceable petrol tins made through the Shell Head Office, Colpetty, from 6.1.27 to 27.2.34

Order No.	Date	To whom sold	Particulars of tins	
B.48	23.11.27	Ceylon Motor Transit Co	25 empty petrol cans	
B.53	4. 4.28	J. B. Walles, Fort Office	1 new petrol can	
B.55	18. 5.28	Ceylon Motor Transit Co	10 empty new petrol cans	
B.56	13. 6.28	Apollo Motor Touring Co	18 empty petrol cans	
B.57	17. 8.28	Ceylon Motor Transit Co	40 new petrol cans	10
B.61	3. 8.29	Wellampitiya Service Station	20 cans with petrol	
B.63	6. 9.29	H. M. Serapanchy, Shell Office	1 empty new can	
B.64	3.10.29	Wellampitiya Service Station	25 cans with petrol	
B.65	4.11.29	Fort Motor Works	75 cans with petrol	
B.68	21.11.29	Alfred A de Mel M Store	50 petrol cans	
B.71	18. 3.30	Fort Motor Works	25 cans with petrol	
B.73	26. 3.30	Fort Motor Works	10 cans with petrol	
B.74	26. 3.30	Con Harder Shows	10 cans with petrol	
B.76	27. 3.30	-do-	10 -do-	
B.77	29. 3.30	-do-	10 cans	20
B.78	7. 4.30	-do-	20 cans	
B.79	9. 4.30	Fort Motor Works	20 cans with petrol	
B.81	1. 5.30	-do-	20 petrol cans	
B.82	7. 5.30	-do-	10 petrol cans	
B.83	19. 5.30	-do-	10 cans with petrol	
B.84	30. 5.30	-do-	10 -do-	
B.85	20. 6.30	-do-	10 -do-	
B.86	28. 6.30	-do-	10 -do-	
B.90	23. 7.30	-do-	10 -do-	
B.93	7. 8.30	-do-	10 -do-	30
B.97	9. 9.30	Ceylon Motor Transit Co	25 (2 Gal) empty new cans	
B.151	17.11.31	J. J. Coon	1 empty new can	
B.162	28.12.31	For the Maldives	3 tins with petrol	
B.169	2. 3.32	J. Gray	1 new can	
B.170	7. 3.32	D. O. Perera Clerk Shell Office	1 can	
B.190	2. 8.32	Fort Motor Works	6 empty new cans	
B.191	3. 8.32	Ceylon Motor Transit Co	2 -do-	
B.193	5. 8.32	Ceylon Motor Transit Co	15 -do-	
B.196	11. 8.32	Mohamed Bin Hassim	1 new can	
B.200	25. 8.32	Ceylon Motor Transit Co	1 empty new can	40
B.218	28.10.32	S. T. P. Rodrigo & Co. (Service Station)	20 new cans with petrol	
B.227	31.12.32	A. F. Marsalamani (Service Stn)	8 cans with petrol	
B.242	28. 4.33	A. V. Gomes	1 Ornamental can Black Shell badge in gold (delivered)	
B.255	27. 6.33	A. F. Masalamani (Service Stn)	5 empty new cans	
B.265	12. 9.33	H. M. Serapanchy Clerk Shell Head Office	1 empty new can	
B.269	4.10.33	Peelis Appu	2 empty new cans	
B.273	7.10.33	Victoria Petrol Service Station	10 cans with petrol	
B.285	11.12.33	Ceylon Motor Transit Co	6 empty new cans	50
B.293	9. 2.34	S. T. P. Rodrigo & Bros	4 cans with petrol	

P.17.—Counterfoil of Order No. B.269.
(Words in italics are in ink on the original.)

Exhibits.

P.17.
Counterfoil
of Order
No. B. 269,
4th October,
1933.

CASH PAID

4.50

No. *B/269*

Date *4.10.33*

To *Peelis Appu*

Ex Store

@ 2.25 p.m Can

2 New 291 Cans.

10

P.52.—Receipt of Shell Company of Ceylon, Limited.
(Words in italics are in pencil on the original.)

P.52.
Receipt of
Shell Com-
pany of
Ceylon,
Ltd., 4th
October,
1933.

RECEIPT

THE SHELL COMPANY OF CEYLON LTD.
(Petrol Section)

D/O No.....

Colombo.

No. 16736

Kolonnawa.....193

Addressed to *Peelis Appu*

20

.....Cases

.....Drums

2Cans *Empty New Cans*

.....Tank Lorry

.....Tank Waggon

Petrol Gallons.....

Received (Illegible. Signed in the vernacular)

Exhibits.

P.52(A).—Delivery slip of Shell Company of Ceylon.

(Words in italics are in ink on the original.)

P.52(A).
Delivery slip of Shell Company of Ceylon, 4th October, 1933.

No. *B/269*.....

Colombo, *4 . 10 . 1933*

DELIVER the following to *Peelis Appu*.....

Ex. Store

2 New 29/- Cans

a/c Cash Sale

OCT. 1933

DELIVERED

FOR THE SHELL COMPANY OF CEYLON LTD.

~~FOR DELMEGE FORSYTH & CO., LTD.~~

~~FOR THE ASIATIC PETROLEUM CO.~~

~~(CEYLON) LTD.~~

The Manager

KOLONNAWA INSTALLATION

10

P.15.—Receipt of Shell Company of Ceylon, Limited.

(Words in italics are in pencil on the original.)

P.15.
Receipt of Shell Company of Ceylon, Ltd.

RECEIPT

THE SHELL COMPANY OF CEYLON LTD.

(Petrol Section)

The Bulk Petroleum Installation
The Shell Co., of Ceylon, Ltd.
Colombo.
23 Aug. 1933.

D/O No.....

Colombo,

No. 15448

Kolonnawa.....193

20

Addressed to *Walker Sons & Co. Ltd.*

Collpetty

.....	Cases
.....	Drums
<i>C 2840</i>	<i>2</i>	Cans
.....	Tank Lorry
.....	Tank Wagon

Packages only

Petrol Gallons

Received *W. S. Fernando*.....

30

P.81.—Way Bill and Time Sheet of Shell Company of Ceylon, Limited, Tank Lorry C.7840.

(Figures in italics are in pencil on the original.)

THE SHELL COMPANY OF CEYLON LIMITED
(Petrol Installation)

Tank Lorry C.7840 Way-bill & Time Sheet.

Date 23. 8. 33.

Trip No.	To	Gate Pass No.	Gallorage Carried		Filled by and Checked by	To be Filled by Driver						Initials of Depot Clerk	Arrived Installation	Meter Reading			
			Cans	Bulk		Left Installation	Arrived Depot	Connections Made	Pumping Commenced	Pumping Completed	Left Depot			Before Departure	Early	Late	
1.	Prince of Wales No. 1	15457		250	J.M.	7.30	7.45				8.5	Initials illegible	9.5				
	Hubin & Co. Kachi-Kada	15451		250		7.30	8.15				8.35						
2.	Walker Sons & Co. Colpetty do.	15445		500	J.M.	9.50	10.10				10.34	Initials illegible	11.10				
		15448	2. E.	New Cans		9.50	10.10				10.34						
3.	Harbour Engineer P.S.	15450		500	J.M.	1.25	12.55				1.20		2.40	G/S. at 3.30	J.M.		
Total Gallorage Carried						Petrol in Tank at 7 a.m. 12 gals. Received during Day 9 gals. In Tank at 5 p.m. 9½ gals. Gls. Consumed						(Initials illegible)					(Signature of Tank Lorry Driver) Miles Run

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Time of leaving and time of return to Installation is to be filled in by Gatekeeper.

Exhibits.
P.81.
Way Bill
and Time
Sheet of
Shell Com-
pany of
Ceylon,
Ltd., Tank
Lorry
C. 7840,
dated 23rd
August,
1933.

Exhibits.
P.16.
Daily
Report on
Lorry No.
C. 7840,
23rd August,
1933.

P.16.—Daily Report on Lorry No. C.7840.

(Words and figures in italics are in pencil on the original)

THE SHELL COMPANY OF CEYLON LIMITED

D.11 No. 148

D. K. Perera

Petrol Section
Depot

Daily Report of Lorry No..... Date *23.8.33.*

Trip No.	To	Gallons Delivered				Packages		Details of Empty Packages	Time		Hours Run	Miles Run	Remarks
		Petrol	K.O.	L.F.	L.O.	Full	Empty Gallons		Left Instln	Arrived Instln			
2	<i>Prince of Wales No. 1</i>	<i>250</i>							<i>7.30</i>	<i>9.05</i>	<i>1.35</i>	<i>8.0</i>	GmB 7/10/33
	<i>Hubin & Co. Ltd. Kada</i>	<i>250</i>							<i>9.50</i>	<i>11.10</i>	<i>1.20</i>	<i>8.5</i>	
	<i>Walker Sons & Co. Colpetty</i>	<i>500</i>					<i>1</i>	<i>2. E. New Cans</i>					
3	<i>Harbcour Engineer P.S.</i>	<i>500</i>							<i>1.25</i>	<i>2.40</i>	<i>1.15</i>	<i>9.0</i>	
Total Gallonage Carried		<i>1500</i>					<i>1</i>				<i>4.10</i>	<i>25.5</i>	

128

Packing Equivalent.
 5 K.O. Tins }
 4 Petrol Tins } 1 Gallon
 10 Lbs. Other Materials }
 No Allowance for full Containers.

Issues to Lorry :—Petrol.....Gallons.
 Lub. Oil..... „
 Grease.....Lbs.

(Initials illegible.)
 Installation Manager
 Agent.

P.18.—Copy Letter, Installation Manager of The Shell Company of Ceylon Limited to E. A. Koelmeyer.

STL.

L. 1237.

24th October, 3

E. A. Koelmeyer, Esq.,
Criminal Investigation Department,
COLOMBO.

Dear Sir,

10 As requested by you verbally yesterday, I am undernoting receipts of petrol in 2-gallon tins from Singapore :—

July, 1930, per s.s. " Scalaria "	4400 Cans
23-9-32, ,, s.s. " Murex "	5000 ,,
16-1-33, ,, s.s. " Thordis "	4048 ,,

These are all of the shipments which we have received from Singapore in recent years. The following are the issues of empty 2-gallon cans since August 23rd, 1933 :—

23-8-33 — Walkers, Colpetty	— 2 Empty cans
12-9-33 — Mr. H. M. Serapanchy	
Shell Co., Office	— 1 ,, "
19-9-33 — Walkers, Colpetty	— 1 ,, "
4-10-33 — Peelis Appu	— 2 ,, "
6-10-33 — Walkers, Colpetty*	— 2 ,, "
13-10-33 — Associated Newspapers	
Ltd., Lake House	— 25 ,, "

*One can returned back.

Yours faithfully,

R. R. BATIE.
Installation Manager.

30 RB.

Exhibits.

P.18.

Copy
Letter,
Installation
Manager of
The Shell
Company of
Ceylon Ltd.
to E. A.
Koelmeyer,
24th Octo-
ber, 1933.

Exhibits.

P.1.
Hospital
Ticket,
29th Sept-
ember to
6th Novem-
ber, 1933.

P.1.—Hospital Ticket.

Merchant Ward.

General Hospital, Colombo

Intd : C.S.P.P.

True Copy.

Sgd :—

No. 896.

Date of admission :—29th Sept. : 1933.

Time :—11.30 p.m.

Surgeon :—Dr. A. M. de Silva.

House Officer :—Dr. B. M. Fonseka.

Date of Discharge :—6. 11. 1933.

Name in full :—Mr. A. Kennedy.

Age :—46 years.

Sex :—Male.

Civil Condition :—Married.

Nationality :—Scottish.

Birthplace :—Scotland.

Religion :—Undermonit.

Residence :—Monsoon Lodge.

Occupation :—

Income : —

Duration of illness previous to admission :— —

By whom sent :— —

Articles in possession :— —

Name and address of parent, guardian, or relation :—

Mrs. A. K. Kennedy,
Monsoon Lodge,
Colpetty.

Disease or injury :—Burns of both hands and wrist and both ankles.

1. Date :—

2. Previous history.

Present symptoms.

Diagnosis and Treatment.

3. Diet.

4. Extras.

Temp : 100.

History of having accidentally burnt himself as a result of an Electrical explosion at about 11.15 p.m. today at Times Buildings.

Injuries :—

(1) Burns of the 1st, 2nd and 3rd degrees, on both hands, face, head and right ankle.

Morphia gr. $\frac{1}{4}$

Atropline gr. 1/100.

Given at O. P. D.

10

20

30

40

Mr. Kennedy.

1. Date.
2. Previous History, Present symptoms, Diagnosis and Treatment.
3. Diet.
4. Extras. (Inform Fort.)

History as given above.

Patient has injuries of first, second and third degrees on both hands, face, right ankle and head.

Patient :—Conscious.

10 Pulse :—120.

Heart)
) N.A.D.

Lung)

Wounds to be cleaned with and Tannic acid to be sprayed on it.

Morphia, gr. $\frac{1}{4}$ /

Atroplin, gr. $\frac{1}{100}$.

S/ given at O.P.D.

Patient to be kept warm.

20 Urgent :—Tannic acid to be sprayed on to the burns.

Milk pulv. gs.

Dr. A.M.de Silva informed and instructions obtained.

Antetetic Serum two bulbs.

S/stat. (Given).

Re. Saline and Glucose.

P.R. (given)

Re Morphia gr. $\frac{1}{6}$.

Atrophin gr. $\frac{1}{100}$.

S/stat. Given.

30 Patient to be kept warm.

30/. Patient conscious.

Pain still present.

Pulse 100 fair.

Mr. Kennedy.

1. Date.
2. Previous history, Present symptoms, Diagnosis and Treatment.
3. Diet.
4. Extras.

30·9. Carline spray i

40 Tannic acid.

Continue Saline and Glucose.

A dracham of adraualin to be added to a pint of Saline and Glucose.

Re Mis/ Duretic oz. I.D.S.

R Mist Alba Oz.

Exhibits.

P.1.
Hospital
ticket,
29th Sept-
ember, to
6th Novem-
ber, 1933—
continued.

Exhibits.	(Given)	
	8 p.m. C/o pain.	
P.I. Hospital ticket, 29th Sept- ember to 6th Novem- ber, 1933— <i>continued.</i>	Morphia gr. $\frac{1}{4}$	
	Atroplin gr. 1/100. slat. (Given at 8.35 p.m.)	
	— Morphia gr. $\frac{1}{4}$	
	Atroplin gr. 1/100. Given at 12.35	
	1.10.33. Face still swollen.	
	Glucose ad lib.	
	Diet : M.K.	
	No. etc. Morphia gr. $\frac{1}{4}$	10
	Atroplin gr. 1/100.	
	S/, Given at 10.30 p.m.	
	Omnopen.	
	An injection 4 hours later if required.	
	Not given.	
	2. Condition same.	
	Glucose D.	
	B.M.F. ordered.	
	— C. and B. draught.	
	Stat (given at 10.30 p.m.)	20
	 Mr. Kennedy.	
	1. Date.	
	2. Previous history, Present symptoms, diagnosis and treatment.	
	3. Diet.	
	4. Extras.	
	Date :—2.	
	Omnopen)	
	Scopolu) 1 bulb.	
	gr. 1/100)	
	SOS.	30
	Given at 1.50 a.m.	
	3. Condition same.	
	Eye discharging.	
	Diet :—MK.	
	Omnopen 1 bulb.	
	Extras :—1 bot. Peeooish.	
	(Park) Darin.	
	$\frac{1}{2}$ doz. sodas.	
	SOS (Given at 1 a.m..)	
	4. Temp Still.	40
	Eyes less discharge.	
	Omnopen 1 bulb.	
	SOS given at 10.30 p.m.	
	Diet :—MK.	

5. No change.
 Re Mist : Alba. 1 oz. (given).
 Diet :—MK.
 Omnopen 1 bulb.
 SOS given at 11 p.m.
- 6/10 Tempr : 99·8. Pulse 100.
 Less discharge.
 Feeling better.
 Omnopen 1 bulb.
- 10 SOS not given.
 Diet :—P. & C.
- 7/10 Better, swelling of face and neck much less.
 Omnopen 1 bulb.
 SOS not given.
1. Date.
 2. Previous history. Present Symptoms. Diagnosis and Treatment.
 3. Diet.
 4. Extras.
- 8/10. C & B draught oz 1. (Given at 10.50 p.m.)
- 20 Glyco Thymolin qusgles.
 Extras :—Glyco Thymolin 1/350.
 Intd :—B.M.F.
- 9/10. Rpt. Draught TDS. (Not given)
 Improving, discharge between fingers very slight.
 Temp. Normal.
 Pulse almost normal.
- 10/10. Better.
 T and Pulse normal.
 Discharge almost nil except about mouth.
- 30 C & B draught oz. 1.
 SOS. (Not given).
 C & B draught oz. 1.
 SOS. (Not given)
13. Improving BK.
 14. Improving. BK.
 15. Scabs falling off in patches.
 Normal temp : and pulse.
 Patient's condition definitely improved.
 Diet :—BK.
- 40 Burns :—
 Face upper 1st and 2nd degree.
 lower 1st, 2nd and 3rd degrees
 Back of Head, 1st degree.
 Hands : Both hands up to wrist (glove shaped)
 1st, 2nd and 3rd degrees.

Exhibits.

P.1.
 Hospital
 ticket,
 29th Sept-
 ember to
 6th Novem-
 ber, 1933—
continued.

- Exhibits. Back of forearms : (Right) Narrow streak ($\frac{1}{2}$ " wide).
 P.1. 1st and 2nd degrees.
- Hospital ticket, 29th September to 6th November, 1933—*continued.*
- Mr. Kennedy.
1. Date.
 2. Previous history, Present symptoms. Diagnosis and Treatment.
 3. Diet.
 4. Extras.
- Ankles right over both Malleoli.
 1st, 2nd and 3rd degrees.
 Left over inner malleoli. 10
 1st, 2nd and 3rd degrees.
 Date :—16. Improving. Face and neck no oedema.
 Diet :—Mk.
17. Same. Diet :—Mk.
 18. Same. Pt. feels much better. Diet : MK.
 Extras :—1 bot. Glycothymolin.
 19. Scabs falling off gradually.
 New skiagram under scars. Diet MK.
 20. Same. Diet :—MK.
 21. Same. Diet :—FC. 20
 22. Same. Diet :—FC.
 23. Improving. Diet :—FC.
 24. Improvement continues. Diet :—FC.
 25. Same. Diet :—FC.
 26. Same. Diet :—F.C.
 27. Same. Diet :—FC.
 28. Same. Diet :—FC.
 29. Improving. Diet :—FC.
 30. Same. Diet :—F.C. 1 bot. Glycothymolin. Intd : B.M.F.
 31. Same. Diet :—FC. 30
- 1.11. Scabs still on distal part of dorsum of finger other-
 wise pt. is much better. Diet :—FC.
2. Same. Diet :—FC.
 3. Same. Diet :—FC. /
 4. Same. Diet :—FC.
 5. Discharged, cured, 6th Nov. 1933. Diet : FC.
 Intd :— B.M.F.
-

A.15.—Report of injuries sustained by Alexander Kennedy.

*Mr. A. Kennedy.*Examined 14 Oct. 1933
11.15 a.m.

Exhibits.

A.15.
Report of
injuries sus-
tained by
Alexander
Kennedy.1. Face.

The injuries are most severe at orifices of nose and mouth and more marked over prominences. The burns involved the whole face from the hairy margin of the scalp on the forehead downwards to the edge of the jaw and chin, (but nothing at all on the neck) and involving the anterior surface of both ears (but not the posterior), Singeing of both eyebrows and lashes, more on the right. Singeing of hair along the edge of the forehead and temples, more on the right.

2. Right-hand and wrist.

Palmar and dorsal surfaces, extending upwards to $1\frac{1}{2}$ inches above the lower end of the ulna, on the inner side and up to the level of the wrist on the outer side.

3. Left-hand.

Palmar and dorsal surfaces, extending upwards to the carpus but not to the forearm (not extending as far upwards towards the elbow as on the right-hand). Both palmar and dorsal surfaces and inner and outer borders of the fingers were equally burned. Hair on fore-arm at edge of burns was singed.

4. Right fore-arm.

Linear light brown mark $\frac{1}{4}$ inch wide and 3 inches long extending obliquely downwards and outwards on the back of the right fore-arm, the lower end reaching to the level of the middle of the fore-arm. Skin peeling off.

5. Right Elbow.

Excoriation, size of a cent piece over the olecranon.

6. Left Elbow.

Excoriation smaller than 1 ten cent piece just above the level of the olecranon.

7. Right Knee.

Small scratch (or abrasion) over front of the right knee. When the knee was flexed it was situated on the front of the outer side of the upper end of the patella.

Exhibits.

8. Right Ankle.

A.15. Report of injuries sustained by Alexander Kennedy—*continued.* Triangular scab about 3" by 1½" over the outer malleolus tapering upwards. Skin peeling off front of right ankle. Elongated scab 2" long, ¾" wide, not continuous, over the inner malleolus.

9. Left Ankle.

Circular scar a little larger than a 50 cent piece over the inner malleolus (one inch in diameter.)

A.1. List of cheques dated 26th, 27th, 28th & 29th September, 1933, on Kennedy & Co.'s notepaper.

A.1.—List of cheques dated 26th, 27th, 28th and 29th September, 1933, on Kennedy & Co.'s Notepaper.

KENNEDY & CO.

10

Times Buildings,
Colombo.
Ceylon.

6th October, 1933.

Cheque						
N.B.	No. FF 947102	29. 9. 1933	Rs. 33.50	Mrs. Price		
N.B.	No. FF 945557	29. 9. 1933	Rs. 32.50	A. C. Stewart		
N.B.	No. FF 509445	28. 9. 1933	Rs. 30.00	H. F. Clayton Cowell		
N.B.	No. FF 785583	27. 9. 1933	Rs. 28.50	A. Featherstonhaugh		
N.B.	No. FF 509179	26. 9. 1933	Rs. 14.35	Mrs. G. E. Lansdown		20
N.B.	No. FF 831704	28. 9. 1933	Rs. 10.95	Mrs. K. M. Gibbon		
M.B.	No. 1003430	29. 9. 1933	Rs. 10.50	Mrs. W. L. Murphy		
N.B.	No. 1006823	26. 9. 1933	Rs. 7.50	I. F. Wilson		
I.B.	No. L144986	28. 9. 1933	Rs. 29.25	L. M. Sparks		
I.B.	No. F1637667	27. 9. 1933	Rs. 25.00	Mrs. D. Layrd		
H.K. & S.B.	No. G018058	27. 9. 1933	Rs. 15.35	D. Alder		

Messrs. Kennedy & Co.

(1) No. FF827551 15.833
No. FF827598

99

600

30

(2) No. FF 854001 FF 854050

(1) Book Bank Balances (1 — 10)

(2) Record of Bank Bills drawn on Messrs. Kennedy & Co. by London Agents.

X.4.—Trust Receipt, Kennedy & Co. to Chartered Bank of India, Australia and China.
(Words and figures in italics are in ink in original)

Exhibits.

X.4.

TRUST RECEIPT

(Advances in Account Current against Produce awaiting Shipment).

Colombo.

October 10th 1933.

To The Agent,
 Chartered Bank of India, Australia & China,
 Colombo.

Trust
 Receipt,
 Kennedy &
 Co. to
 Chartered
 Bank of
 India,
 Australia
 & China,
 10th Octo-
 ber, 1933.

10 Dear Sir,

In consideration of your allowing us to overdraw our current account from time to time, the total overdraft not at any time to exceed Rs. 10,000/-. We hereby agree that all cheques drawn on our current account shall be applied by us solely in the purchase of produce and, in the event of an overdraft being at any time created by reason of your honouring such cheques, then until such overdraft has been repaid to the Bank (with interest and expenses) either by proceeds of Bills of Exchange sold to the Bank or in cash, all such produce as shall be purchased by us by means of any such cheque and overdraft shall be kept apart by us from all other goods or produce in our godowns, and shall be stored and held by us as Agent of 20 and in trust for the Bank and subject to the Bank's title and claim thereto, and the said produce shall for all purposes belong to the Bank and be earmarked in our books as the Bank's property.

2. This Trust Receipt shall relate to the moneys which may from time to time and at all times hereafter be or become due owing and payable by us to the Bank by way of overdraft as aforesaid as often as an overdraft shall from time to time and at all times hereafter be created and to all the produce which may from time to time at all times hereafter be purchased by us by means of any such cheque and overdraft as aforesaid, notwithstanding 30 that a separate trust receipt shall not have been signed in respect of each such overdraft.

3. We undertake to ship and consign the said produce for sale elsewhere and immediately upon shipment of the same or any part thereof to hand to the Bank the relative Bills of Exchange and shipping documents or their equivalent in cash.

4. We also undertake at all times to keep all the said produce insured against marine risks, theft, fire or loss or damage from other causes, to the full value thereof, and to hand over to the Bank immediately on receipt all moneys received from the Insurers under the Policy or Policies effected 40 by us, such Policy or Policies being in the meantime held by us in trust for the Bank and to be assigned to the Bank at any time on demand.

5. We also undertake to supply you, at such intervals as you may stipulate, with a Stock List giving full and true particulars of the produce held by us as agent of or in trust for the Bank and We hereby guarantee that

Exhibits. its value shall at all times be at least equal to and shall be maintained at least at the amount of our overdraft.

X.4.
Trust
Receipt,
Kennedy &
Co. to
Chartered
Bank of
India,
Australia &
China,
10th Octo-
ber, 1933—
continued.

6. It is understood that the keys of the godown remain in our possession as the agent of and trustee for the Bank and We, likewise further agree and undertake, so long as We are indebted to the Bank, to have no loan or advance from any other Bank or from any person or persons whomsoever on the said produce held by us as agent of or in trust for the Bank or on any other produce or goods in our godowns in which produce held by us as agent of or in trust for the Bank is stored.

7. The intention of this Agreement is that We shall hold such produce as agent of and trustee for the Bank who shall for all purposes be entitled thereto, and in the event of our failing to repay to the Bank the amount of our overdraft when called upon to do so, We hereby undertake to deliver to you at any time the said produce, without raising any question, to enable you to sell, or at your discretion to ship the same for the purpose of realisation under your directions, and We hereby authorise you or any one authorised by you in writing in that behalf to enter the godowns where the said produce is lying and to take possession of the said produce at any time.

8. This trust receipt shall not in any manner howsoever prejudice the right of the Bank at any time to demand immediate payment of the balance for the time being due and owing by us to the Bank upon or in respect of the said current account or otherwise howsoever.

Yours faithfully,

Ceylon KENNEDY & CO. Stamp 11/10/33. 50c.

PARTICULARS OF GOODS.

Description)				30
of)	Reptile Skins			
goods)				
		Rs.		
Value	Crocs. 8,000		Rs. 14,000/-	
	Pythons 3,000		K. & Co.	
	Lizards 3,000			
Where Stored	Tannery			
Date Exchange fixed				
Date Goods are to be shipped	October to December, 1933.			
Our present overdraft is Rs. 9852 ⁵⁹ @ 30/9/33.				40

GAW

X.2.—Stock List—Export—by Kennedy & Co. to Chartered Bank of India, Australia and China.

(Words and figures in italics are in pencil in the original)

STOCK LIST—EXPORT.

Colombo 31st January 1934.

To The Agent,
CHARTERED BANK OF INDIA, AUSTRALIA & CHINA,
COLOMBO.

Exhibits.
 X.2.
 Stock List—
 Export,
 31st January, 1934, by
 Kennedy &
 Co. to
 Chartered
 Bank of
 India,
 Australia &
 China.

Recd. 5—Feb. 1934
 Answered.....

10 Dear Sir,

With reference to my/our Trust Receipt dated 10/10/33 addressed to you relative to your allowing me/us to overdraw my/our current account from time to time to the extent and on the terms therein stated, I/we beg to advise that the undermentioned produce purchased by me/us with moneys advanced by the Bank are and shall be held by me/us as on and from the date hereof, upon and subject to the terms of the said Trust Receipt.

The said produce is fully insured under my/our Policy No.
 with the _____ for (Rs.)

Yours faithfully,

20

Ceylon KENNEDY & CO. Stamp 25c	Ceylon 5/2/34 Stamp 25c
---	----------------------------------

PARTICULARS OF GOODS.

Description of Goods *Reptile Skins*

<i>Credit No. 6</i>	<i>500 Pythons</i>
	<i>360 ready</i>
	<i>140 in course of tanning</i>
	<i>500</i>
<i>Credit No. 5</i>	<i>1000 Crocodiles</i>
	<i>5000 Talagoyas</i>

30 Value *Total value Rs. 24,000/-*

Where stored *Tannery & stock room*

5000 Talagoyas ready
250 Crocodiles ready

Date Exchange fixed

Date Goods are to be shipped *February to May 1934*

Our present overdraft Rs. *24,962/-*
on 1st Feb. Rs. 18,341.31

Ented
P.S.

Exhibits.

X.2.
 Stock List—
 Export,
 31st January, 1934, by
 Kennedy &
 Co. to
 Chartered
 Bank of
 India,
 Australia &
 China—*con-
 tinued.*

KENNEDY & CO.

1/2/34.—Visited Stores and found 5 cases packed at “ Monsoon Lodge ” two Wardrobes half full of skins rolled and quantity on the floor
 crocs, pythons etc.

Visited Tannery owned by one Pereira, about 30 men employed Tanning etc. Large number of kinds of all kinds of which Mr. K. said about Rs. 10000 worth were paid for by him.

Total value of skins 24000 under him to us.

GMO.

 CEYLON MOTOR TRANSIT.

10

Inspected 20/2/34.
 Good supply and spare parts as before.
 Workshops busy.
 3 Diesel Trucks (Krupp).
 1 Perkins Diesel Truck and
 2 Brockway chassis
 1 „ Lorry (new)
 Total value of stocks in Colombo
 Rs. 175,000 Overdraft Rs. 38,000

GMO.

20

X.8.—Statement of No. 1 A/C Kennedy & Co. with National Bank of India, Limited, showing particulars of amounts credited in cash and cheques during the periods Jany. to September and October to December each year from 1928 to 1932.

(Figures in italics are in pencil in original)

Period.	Total Paid In.	Less Stg. amounts credited.	Amt. credited in Cheques and cash.	
1928				
10 1st Jany. to 30th Septr.	Rs. 221,656.28	Rs. 63,751.33	Rs. 157,905.05	32
1st Octr. ,, 31st Decr.	Rs. 87,764.82	Rs. 13,012.03	Rs. 74,752.79	
1929				
1st Jany. to 30th Septr.	Rs. 329,231.97	Rs. 150,704.03	Rs. 178,527.94	23
1st Octr. ,, 31st Decr.	Rs. 118,888.29	Rs. 66,626.01	Rs. 52,262.28	
1930				
1st Jany. to 30th Septr.	Rs. 154,566.14	Rs. 40,696.91	Rs. 113,869.23	29
1st Octr. ,, 31st Decr.	Rs. 59,166.86	Rs. 13,376.66	Rs. 45,790.20	
1931				
1st Jany. to 30th Septr.	Rs. 162,789.68	Rs. 59,764.82	Rs. 103,024.86	31
1st Octr. ,, 31st Decr.	Rs. 50,501.41	Rs. 2,636.18	Rs. 47,865.23	
1932				
1st Jany. to 30th Septr.	Rs. 88,160.41	Rs. 9,793.71	Rs. 78,366.70	39
1st Octr. ,, 31st Decr.	Rs. 48,883.41	Rs. 2,472.81	Rs. 46,410.61	

The figures in pencil are the approximate percentages of cash and cheques paid in during the last three months of each year in relation to the total amount paid in during the whole year.

H. NICOLSON,
Manager.

The National Bank of India Ltd.,
Colombo, 4th September, 1934.

Exhibits.

X.8.

Statement of No. 1 A/C Kennedy & Co. with National Bank of India, Limited, showing particulars of amounts credited in cash and cheques during the periods January to September and October to December each year from 1928 to 1932.

Exhibits. —
 P. 68.
 Claim, 13th
 November,
 1933, by
 Alexander
 Kennedy by
 his Attorney
 Elizabeth
 Kennedy
 under Policy
 No.
 15117330
 of the
 Commercial
 Union
 Assurance
 Company,
 Ltd.

P.68.—Claim by Alexander Kennedy by his attorney Elizabeth Kennedy under Policy No. 15117330 of the Commercial Union Assurance Company, Limited.

COMMERCIAL UNION ASSURANCE COMPANY LIMITED.

HEAD OFFICE : 24, 25 & 26, Cornhill, London, E.C.3.

**Fire Department
 (Foreign)**

Colombo Agency.

CLAIM UNDER POLICY, No. 15117330.

I, ALEXANDER KENNEDY, carrying on business as Kennedy & Co., being the Assured under the above-mentioned Policy, do hereby declare that at or about eleven o'clock p.m., on Friday the 29th day of September 1933 a Fire occurred at The Times Building, Fort, Colombo, occasioned, to the best of my belief, by cause unknown. And I further declare that the articles mentioned on the other side, being my property, and Insured under all the items of the aforesaid Policy, were destroyed or damaged by the said Fire; that prior thereto they were respectively of the values stated under the head "Value of Property," and that in consequence of such damage claim is hereby made for the sums stated in said list under the head "Amount of Damage sustained"; that I am the sole owner of the before-mentioned property; that no other person is interested therein except as Lien holder and that it is not insured in any other Company besides the Commercial Union Assurance Company Limited, by me or by any other person, except as undermentioned, and I claim the sum of Rupees one hundred and seventy five thousand Rs. 175,000/- as the amount due from your Company.

As witness my hand this Thirteenth day of November 1933.

Signature of the Claimant **ALEXANDER KENNEDY**
 by his Attorney
 Elizabeth Kennedy.

KENNEDY & CO.

STATEMENT OF OTHER INSURANCES IN FORCE (IF ANY).

Rs. 125,000/=	in the Commercial Union Assurance Co. Ltd.	Policy No. 15412505	30
Rs. 250,000/=	in the Manchester Assurance Co.	" "	9246849
Rs. 75,000/=	in the Caledonian Insurance Co.	" "	F588529

INSTRUCTIONS REGARDING PREPARATION OF CLAIMS.

BUILDING CLAIMS.—An estimate, obtained by the Insured, must be furnished giving measurements and prices of the work required to place the building in the same state of repair as before the fire. No improvements in construction are covered by Insurance, and if any are contemplated they should be specified, and the cost of them stated separately.

The value of each of the buildings insured immediately before the fire (exclusive of land) to be stated, having regard to its condition and dilapidations.

The Insured will please state whether he holds the Property as Lessor, Lessee, Mortgagor, or Mortgagee.

RETAIL STOCK CLAIMS.—The following particulars required :—

- (1) List of articles damaged or destroyed.
- (2) Invoice price of each, and discount allowed.
- (3) Value of salvage.

MERCANTILE CLAIMS.—The following statements required :—

- (1) Merchandise destroyed by the fire, with marks and numbers of packages, bales, bags, parcels or other vessels, and values at time of fire.
- (2) Merchandise damaged by the fire, with marks, &c., and extent of damage sustained.
- (3) All other merchandise, at the time of the fire, within the limits of the policy, with marks numbers and values.

FURNITURE CLAIMS.—The following particulars required :—

- (1) List of articles damaged or destroyed.
- (2) Cost price of each, and when bought.
- (3) Value of each at time of fire after deduction for past tear and wear.
- (4) Value of salvage (if any).

Exhibits.

P.68.

Claim, 13th November, 1933, by Alexander Kennedy by his Attorney Elizabeth Kennedy under Policy No. 15117330 of the Commercial Union Assurance Company, Ltd.—*continued.*

PARTICULARS OF THE CLAIM

to be given in Detail

Description of Property Damaged	Value of Property at time of Fire		Amount of Damage sustained	
	Rs.	c.	Rs.	c.
Boots, Shoes, Hosiery, Men's Outfitting and Leather Goods per Estimated Trading A/c. attached - - - - -	447,306.	40	447,306.	40
Boots held on Trust as per details already submitted - - - - -	347.	00	347.	00
Shop Furniture & Effects as per details already submitted - - - - -	11,292.	50	11,292.	50
Estimated value of Stationery in Stock (subject to this not being included in previous item) - - - - -	350.	00	350.	00
Rs.	<u>°459,295.</u>	<u>90</u>	<u>°459,295.</u>	<u>90</u>

(Say—Rupees Four hundred and fifty nine thousand two hundred and ninety five and cents ninety)

N.B.—(1) Nothing is included above in respect of the stocks of Reptile Skins destroyed in the fire.

(2) Nothing is included above in respect of the Lift Installation destroyed in the fire.

KENNEDY & CO.

Exhibits.
P. 68.
Claim, 13th
November,
1933, by
Alexander
Kennedy by
his Attorney
Elizabeth
Kennedy
under
Policy No.
15117330
of the
Commercial
Union
Assurance
Company,
Ltd.—con-
tinued.

KENNEDY & CO., COLOMBO

(BOOTS, SHOES, HOSIERY,
OUTFITTING & LEATHER GOODS)

ESTIMATED TRADING ACCOUNT

FOR THE PERIOD 1ST JANUARY TO 29TH SEPTEMBER 1933.

Dr.		Cr.
To Stock at 1st January, 1933 per Balance	446,450.48	
Sheet dated 31.12.32	-	
„ Purchases for the period	37,519.74	
Less: Articles not taken into Shop	801.34	
	36,718.40	
„ Gross Profit @ 42.913% of sales representing the rate of the percentage of gross profit earned on sales made throughout the year ending 31st December 1932	26,488.90	
	Rs. 509,657.78	
		By Sales for the period:
		On Credit
		For Cash
		65,575.23
		Less: Discounts allowed during the period
		79.52
		65,495.71
		Less: Repairs included above:
		Cost
		Add 50% for profit
		3,768.73
		61,726.98
		„ Goods despatched from Stock on approval
		„ Balance being estimated value of stock at 29th September, 1933
		447,306.40
		Rs. 509,657.78

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We have prepared the above account relating to the Boots, Shoes, Hosiery, Men's Outfitting and Leather Goods Trading (excluding raw or tanned skins) of Messrs. Kennedy & Co., Colombo, for the period 1st January 1933 to the date of the destruction of the firm's stocks by fire which occurred on 29th September 1933. The purchases have been duly verified by us and the sales as shewn by the books have been tested by us with the documents of original entry.

On the basis of a gross profit at the rate of 42.913% on sales which was the rate of gross profit earned by this department of the business throughout the year 1932, we estimate the value of the General Stock in trade of the business at the date of the fire viz: 29th September 1933 to have been Rs. 447,306.40 (Rupees Four hundred and forty seven thousand three hundred and six and cents forty).

An adjustment requires to be made in the amount claimed in respect of stock partially damaged and which we understand has been taken over by the Insured at an agreed upon price.

DUNCUM WATKINS FORD & CO.

Colombo, 13th November 1933.

Chartered Accountants.

PB.

The above is the Estimated Trading Account referred to in my Claim dated 13th November 1933 under the Policies mentioned hereunder:

Policy No. 15117330 Commercial Union Assurance Co.
 „ „ 9246849 Manchester Assurance Co.
 „ „ F588529 Caledonian Insurance Co.

Signature of Claimant ALEXANDER KENNEDY
 by his Attorney
 Elizabeth Kennedy.

KENNEDY & CO.

P.82.—Certified copy of Commercial Union Assurance Company Limited Policy
No. 15117330.

POLICY NO.

15117330

SUM INSURED

Rs. 175,000/-

COMMERCIAL UNION ASSURANCE COMPANY LIMITED

(Incorporated in England)

HEAD OFFICE : 24, CORNHILL, LONDON, E.C.3.

POLICY NO.

15117330

AUTHORISED CAPITAL £3,750,000.

10 COLOMBO AGENCY

LEE, HEDGES & CO. LTD.

IN CONSIDERATION of the Insured named in the Schedule hereunder paying to the COMMERCIAL UNION ASSURANCE COMPANY LIMITED of London (hereinafter called the Company) the FIRST PREMIUM mentioned in the said Schedule

20 THE COMPANY AGREES (subject to the Conditions contained herein or endorsed or otherwise expressed hereon which Conditions shall so far as the nature of them respectively will permit be deemed to be conditions precedent to the right of the Insured to recover hereunder) that if after payment of the premium the Property insured described in the said Schedule, or any part of such Property, be destroyed or damaged by Fire or by Lightning whether accompanied by Fire or not, at any time before 4 o'clock in the afternoon of the last day of the Period of Insurance named in the said Schedule or of any subsequent period in respect of which the Insured shall have paid and the Company shall have accepted the premium required for the renewal of this Policy, the Company will pay to the insured the value of the property at the time of the happening of its destruction or the amount of such damage PROVIDED THAT the liability of the Company shall in no case exceed in respect of each item the sum stated in the Schedule to be insured thereon or in the whole the total sum insured hereby or such other sum or sums as
30 may be substituted therefor by memorandum hereon or attached hereto signed by or on behalf of the Company.

Exhibits.

P.82.

Certified copy of Commercial Union Assurance Company, Ltd. Policy No. 15117330, 21st April, 1932.

Exhibits.

P.82.

Certified
copy of
Commercial
Union
Assurance
Company,
Ltd.
Policy No.
15117330,
21st April,
1932—con-
tinued.

 THE SCHEDULE

 THE INSURED : MESSRS. KENNEDY & COMPANY.

THE PROPERTY INSURED :

On STOCK-IN-TRADE consisting of BOOTS, SHOES, HOSIERY, MEN'S OUTFITTING and LEATHER GOODS, whilst contained in the front portion of the basement, ground and first floors of the "TIMES BUILDING" situate in MAIN STREET, FORT, COLOMBO, CEYLON.

On SHOP FURNITURE and EFFECTS therein
Said building consists of basement, ground floor and six storeys over in height and is constructed of walls of BRICK, roof of STEEL with timber boarding and covered with ASBESTOS CEMENT SHEETING.

Said building is occupied as PRINTING WORKS, OFFICES and RETAIL SHOPS.

SUM INSURED

Rs. 163,000/-
12,000/- 10

TOTAL SUM INSURED : RUPEES ONE HUNDRED AND SEVENTY FIVE THOUSAND ONLY

Rs. 175,000/-

PERIOD OF INSURANCE :

20

From the fifteenth day of April 1932 to four o'clock in the afternoon of the fifteenth day of April 1933.

FIRST PREMIUM : Rs. 437.50

 RENEWAL PREMIUM :
Rs. 437.50 DUE ON 15th April.

IN WITNESS whereof We, the Agents of the COMMERCIAL UNION ASSURANCE COMPANY LIMITED on behalf of the said Company by virtue of a Power of Attorney, have subscribed our names at COLOMBO this twenty-first day of April in the year One thousand nine hundred and thirty two.

LEE, HEDGES & CO. LTD.
(Sgd.) G. D. S. Crossman
Agents.

30

Examined.

GENERAL CONDITIONS AND STIPULATIONS UPON WHICH THIS
POLICY IS GRANTED

Exhibits.

P.82.

Certified
copy of
Commercial
Union
Assurance
Company,
Ltd.

Policy No.
15117330,
21st April,
1932—con-
tinued.

1. If there be any material misdescription of any of the property hereby insured, or of any building or place in which such property is contained, or any misrepresentation as to any fact material to be known for estimating the Risk, or any omission to state such fact, the Company shall not be liable upon this Policy so far as it relates to property affected by any such misdescription misrepresentation or omission

2. No payment in respect of any premium shall be deemed to be
10 payment to the Company unless a printed form of receipt for the same signed by an Official or duly appointed Agent of the Company shall have been given to the Insured.

3. The Insured shall give notice to the Company of any Insurance or Insurances already effected, or which may subsequently be effected, covering any of the property hereby insured, and unless such notice be given and the particulars of such Insurance or Insurances be stated in or endorsed on this Policy by or on behalf of the Company before the occurrence of any loss or damage all benefit under this Policy shall be forfeited.

4. If the whole or any part of any Building hereby insured or con-
20 taining property hereby insured or the whole or any part of any Building of which it is part shall fall or become displaced all Insurance by this Policy on it or its contents shall cease unless the Insured shall prove that the fall or displacement was caused by fire

5. The Insurance does not cover

(a) Loss by theft during or after the occurrence of a fire

(b) Loss or damage to property occasioned by its own fermentation, natural heating or spontaneous combustion (except as may be provided in accordance with Condition 6 (f), or by its undergoing any heating or drying process

30 (c) Loss or damage occasioned by or through or in consequence of

- (1) The burning of property by order of any public authority
- (2) Subterranean Fire

(d) Loss or damage directly or indirectly proximately or remotely occasioned or contributed to by or through invasion, act of foreign enemy, riot, civil commotion rebellion, insurrection, military or usurped power or martial law, earthquake, typhoon, hurricane, volcanic eruption or other convulsion of nature, of by any consequence of any of the said occurrences

40 N.B. In the event of the Insured making any claim for loss or damage under this Policy, he shall (if so required by the Company) produce proof that the loss or damage arose independently of and was not directly or indirectly proximately or remotely

Exhibits.
 P.82.
 Certified
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 Commercial
 Union
 Assurance
 Company,
 Ltd.
 Policy No.
 15117330,
 21st April,
 1932—con-
 tinued.

occasioned or contributed to by or in connection with or by any consequence of any of the events or occurrences referred to in Condition 5 (*d*)

6. Unless otherwise expressly stated in the Policy the Insurance does not cover

- (*a*) Goods held in trust or on commission
- (*b*) Bullion or unset precious stones
- (*c*) Any curiosity or work of art for an amount exceeding £20
- (*d*) Manuscripts, plans, drawings, or designs, patterns, models or moulds. 10
- (*e*) Securities, obligations, or documents of any kind, stamps, coined or paper money, cheques, books of account or other business books.
- (*f*) Coal, against loss or damage occasioned by its own spontaneous combustion
- (*g*) Explosives.
- (*h*) Loss or damage occasioned by explosion: but loss or damage by explosion of gas used for illuminating or domestic purposes in a Building in which gas is not generated and which does not form part of any gas works, will be deemed to be loss by fire within the meaning of this Policy 20
- (*i*) Loss or damage occasioned by or through or in consequence of the burning, whether accidental or otherwise, of forests, bush, prairie, pampas or jungle, and the clearing of lands by fire.

7. Under any of the following circumstances the Insurance ceases to attach as regards the property affected unless the Insured, before the occurrence of any loss or damage, obtains the sanction of the Company signified by endorsement upon the Policy, by or on behalf of the Company

- (*a*) If the trade or manufacture carried on be altered, or if the nature of the occupation of or other circumstances affecting the Building insured or containing the insured property be changed in such a way as to increase the risk of loss or damage by fire 30
- (*b*) If the Building insured or containing the insured property become unoccupied and so remain for a period of more than 30 days
- (*c*) If property insured be removed to any Building or place other than that in which it is herein stated to be insured
- (*d*) If the interest in the property insured pass from the insured otherwise than by Will or operation of law

8. The Insurance does not cover any loss or damage to property which, at the time of the happening of such loss or damage, is insured by, or would, but for the existence of this Policy be insured by any Marine Policy or Policies except in respect of any excess beyond the amount which would have been payable under the Marine Policy or Policies had this Insurance not been effected. 40

9. The Insurance may be terminated at any time at the request of the Insured, in which case the Company will retain the customary short period rate for the time the Policy has been in force. The Insurance may also at any time be terminated at the option of the Company, on notice to that effect being given to the Insured, in which case the Company shall be liable to repay on demand a rateable proportion of the Premium for the unexpired term from the date of the cancelment.

10. On the happening of any loss or damage the Insured shall forthwith give notice thereof to the Company, and shall within 15 days after the loss or damage, or such further time as the Company may in writing allow in that behalf, deliver to the Company

(a) A claim in writing for the loss and damage containing as particular an account as may be reasonably practicable of all the several articles or items of property damaged or destroyed, and of the amount of the loss or damage thereto respectively having regard to their value at the time of the loss or damage, not including profit of any kind

(b) Particulars of all other Insurances, if any.

20 The Insured shall also at all times at his own expense produce, procure and give to the Company all such further particulars, plans, specifications, books, vouchers, invoices, duplicates or copies thereof, documents, proofs and information with respect to the claim and the origin and cause of the fire and the circumstances under which the loss or damage occurred, and any matter touching the liability or the amount of the liability of the Company, as may be reasonably required by or on behalf of the Company together with a declaration on oath or in other legal form of the truth of the claim and of any matters connected therewith

No claim under this Policy shall be payable unless the terms of this condition have been complied with.

30 11. On the happening of any loss or damage to any of the property insured by this Policy, the Company may :—

(a) Enter and take and keep possession of the building or premises where the loss or damage has happened

(b) Take possession of or require to be delivered to it any property of the Insured in the building or on the premises at the time of the loss or damage.

(c) Keep possession of any such property and examine, sort, arrange, remove or otherwise deal with the same

40 (d) Sell any such property or dispose of the same for account of whom it may concern

The powers conferred by this Condition shall be exercisable by the Company at any time until notice in writing is given by the Insured that he makes no claim under the Policy or, if any claim is made, until such claim is finally determined or withdrawn, and the Company shall not by any act done in the exercise or purported exercise of its powers hereunder, incur

Exhibits.
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Certified
copy of
Commercial
Union
Assurance
Company,
Ltd.
Policy No.
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21st April,
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tinued.

Exhibits.
 P. 82.
 Certified
 copy of
 Commercial
 Union
 Assurance
 Company,
 Ltd.
 Policy No.
 15117330,
 21st April,
 1932—con-
 tinued.

any liability to the Insured or diminish its right to rely upon any of the conditions of this Policy in answer to any claim

If the Insured or any person on his behalf shall not comply with the requirements of the Company or shall hinder or obstruct the Company in the exercise of its powers hereunder, all benefit under this Policy shall be forfeited.

The Insured shall not in any case be entitled to abandon any property to the Company whether taken possession of by the Company or not

12. If the claim be in any respect fraudulent, or if any false declaration be made or used in support thereof, or if any fraudulent means or devices are used by the Insured or any one acting on his behalf to obtain any benefit under this Policy; or, if the loss or damage be occasioned by the wilful act, or with the connivance of the Insured; or, if the claim be made and rejected and an action or suit be not commenced within three months after such rejection, or (in the case of an Arbitration taking place in pursuance of the 17th Condition of this Policy) within three months after the Arbitrator or Arbitrators or Umpire shall have made their award, all benefit under this Policy shall be forfeited. 10

13. The Company may at its option reinstate or replace the property damaged or destroyed, or any part thereof, instead of paying the amount of the loss or damage, or may join with any other Company or Insurers in so doing, but the Company shall not be bound to reinstate exactly or completely, but only as circumstances permit and in reasonably sufficient manner, and in no case shall the Company be bound to expend more in reinstatement than it would have cost to reinstate such property as it was at the time of the occurrence of such loss or damage, nor more than the sum insured by the Company thereon. 20

If the Company so elect to reinstate or replace any property the Insured shall, at his own expense, furnish the Company with such plans, specifications, measurements, quantities, and such other particulars as the Company may require, and no acts done, or caused to be done by the Company with a view to reinstatement or replacement shall be deemed an election by the Company to reinstate or replace. 30

If in any case the Company shall be unable to reinstate or repair the property hereby insured, because of any Municipal or other regulations in force affecting the alignment of streets, or the construction of buildings, or otherwise, the Company shall, in every such case, only be liable to pay such sum as would be requisite to reinstate or repair such property if the same could lawfully be reinstated to its former condition.

14. The Insured shall, at the expense of the Company, do, and concur in doing, and permit to be done, all such acts and things as may be necessary or reasonably required by the Company for the purpose of enforcing any rights and remedies, or of obtaining relief or indemnity from other parties to which the Company shall be or would become entitled or subrogated, upon its paying for or making good any loss or damage under this Policy, 40

whether such acts and things shall be or become necessary or required before or after his indemnification by the Company

15. If at the time of any loss or damage happening to any property hereby insured, there be any other subsisting Insurance or Insurances, whether effected by the Insured or by any other person or persons, covering the same property, this Company shall not be liable to pay or contribute more than its rateable proportion of such loss or damage

16. If the property hereby insured shall, at the breaking out of any fire, be collectively of greater value than the sum insured thereon, then the Insured shall be considered as being his own Insurer for the difference, and shall bear a rateable proportion of the loss accordingly. Every Item, if more than one, of the Policy shall be separately subject to this Condition

17. If any difference arises as to the amount of any loss or damage such difference shall independently of all other questions be referred to the decision of an Arbitrator, to be appointed in writing by the parties in difference, or if they cannot agree upon a single Arbitrator, to the decision of two disinterested persons as Arbitrators, of whom one shall be appointed in writing by each of the parties within two calendar months after having been required so to do in writing by the other party. In case either party shall refuse or fail to appoint an Arbitrator within two calendar months after receipt of notice in writing requiring an appointment, the other party shall be at liberty to appoint a sole Arbitrator; and in case of disagreement between the Arbitrators, the difference shall be referred to the decision of an Umpire who shall have been appointed by them in writing before entering on the reference, and who shall sit with the Arbitrators and preside at their meetings. The death of any party shall not revoke or affect the authority or powers of the Arbitrator, Arbitrators or Umpire respectively; and in the event of the death of an Arbitrator or Umpire, another shall in each case be appointed in his stead by the party or Arbitrators (as the case may be) by whom the Arbitrator or Umpire so dying was appointed. The costs of the reference and of the award shall be in the discretion of the Arbitrator, Arbitrators or Umpire making the award. And it is hereby expressly stipulated and declared that it shall be a condition precedent to any right of action or suit upon this Policy, that the award by such Arbitrator, Arbitrators or Umpire of the amount of the loss or damage if disputed shall be first obtained

18. Every notice and other communication to the Company required by these Conditions must be written or printed

19. In no case whatever shall the Company be liable for any loss or damage after the expiration of twelve months from the happening of the loss or damage unless the claim is the subject of pending action or arbitration.

Exhibits.

P.82.

Certified copy of Commercial Union Assurance Company, Ltd.

Policy No. 15117330, 21st April, 1932—continued.

Exhibits.

P.75.

Claim
dated 13th
November,
1933, by
Alexander
Kennedy by
his Attorney
Elizabeth
Kennedy
under
Policy No.
F. 588529
of the
Caledonian
Insurance
Company,
Ltd.

P.75.—Claim by Alexander Kennedy by his attorney Elizabeth Kennedy under Policy No. F.588529 of the Caledonian Insurance Company Limited.

CALEDONIAN INSURANCE COMPANY.

Claim for Loss by Fire under Policy No. F588529.

I, ALEXANDER KENNEDY carrying on business as Kennedy & Co., of Monsoon Lodge, Colpetty being insured under the above-mentioned Policy, do hereby declare and set forth that at or about 11 p.m. o'clock, on Friday the 29th day of September 1933, a Fire occurred in "The Times Building," Fort, Colombo occasioned, to the best of my knowledge and belief, by cause unknown.

10

And I further declare that the Property mentioned on the other side, insured under the above Policy of the CALEDONIAN INSURANCE COMPANY was destroyed or damaged by the said Fire to the extent of the amounts there specified.

I also further declare that I am the owner of the Property above referred to, and that it is not otherwise insured with the CALEDONIAN INSURANCE COMPANY, or with any other Company, except as mentioned below.

Witness my hand this 13th day of November 1933

Signature of Claimant ALEXANDER KENNEDY

20

by his Attorney
Elizabeth Kennedy.

KENNEDY & CO.

Statement of the Insurances in force upon the Property Destroyed or Damaged by Fire

Rs. 175,000/-	in the Commercial Union Assurance Co. by Policy	No. 15117330	
Rs. 125,000/-	,, Commercial Union Assurance Co. by Policy	No. 15412505	
Rs. 250,000/-	,, Manchester Assurance Co. by Policy	No. 9246849	30
Rs. 75,000/-	,, Caledonian Insurance Co. by Policy	No. F588529	

INSTRUCTIONS REGARDING CLAIMS.

Exhibits.

P.75.

When a fire occurs intimation should at once be given to the Company's Agents, and, pending their instructions, the salvage should be protected by the Insured from deterioration; but the débris and the traces of the fire should not be removed till the Company's representatives have had an opportunity of inspecting them.

Claim dated 13th November, 1933, by Alexander Kennedy by his Attorney Elizabeth Kennedy under Policy No. F. 588529 of the Caledonian Insurance Company, Ltd.—*continued.*

CAUSE OF FIRE.—Should be stated as explicitly as possible, and, where the cause is undiscovered, any suspicion of incendiarism should be mentioned.

10 BUILDING CLAIMS.—The following particulars are required :—

(1) A Builder's or Architect's estimate (obtained at the expense of the Insured), giving dimensions and prices of the work required to place the building in the same state of repair as before the fire. (No contemplated improvements may be included in the estimate.)

(2) A statement from the Insured as to whether he holds the property as sole or part owner or otherwise.

FURNITURE CLAIMS.—The following particulars are required :—

(1) A complete list of the articles damaged or destroyed.

(2) The cost price of each, and when bought.

20 (3) The value of each at the time of fire, after deduction for wear and tear.

(4) The value of the salvage.

GOODS AND MERCHANDISE CLAIMS.—The following particulars are required :—

(1) A list of the articles damaged or destroyed.

(2) The price of each, according to the market value of the goods immediately before the fire.

(3) The value of the salvage.

30 N.B.—The Claimant must in every case state the total value of the property covered by the Policy or Policies, or by the item or items of the Policy or Policies under which the claim is made.

Exhibits.

STATEMENT OF CLAIM.

P.75.
Claim dated 13th November, 1933, by Alexander Kennedy by his Attorney Elizabeth Kennedy under Policy No. F. 588529 of the Caledonian Insurance Company, Ltd.—*continued.*

Quantity	Description of the Property Destroyed or Damaged. Particulars to be given in detail	Price	Value at time of Fire	Value of Salvage	Amount Claimed
	Stocks of Boots, Shoes, Hosiery, Men's Outfitting, Leather Goods as per Estimated Trading Account attached - - -		Rs. c. 447,306.40	Nil	447,306.40
	Boots held on Trust as per details already submitted - - -		347.00	Nil	347.00
	Shop Furniture & Effects as per details already submitted -		11,292.50	Nil	11,292.50
	Estimated value of Stationery in Stock (subject to this not having been included in previous items)		350.00	Nil	350.00
		Rs.	°459,295.90	Nil Rs.	°459,295.90

(Say—Rupees Four hundred and fifty nine thousand two hundred ninety five & cents.

N.B.—(1) Nothing is included above in respect of the Stocks of Reptile Skins destroyed in the fire.

(2) Nothing is included above in respect of the Lift Installation 30 destroyed in the fire.

KENNEDY & CO.

**P.74.—Certified copy of Caledonian Insurance Company Limited Policy
No. F.588529.**

Exhibits.

COPY OF POLICY NO. 588529
SUM INSURED :
Rs. 75,000 -.

PREMIUM
To 15th AUGUST, 1930
Rs. 281/25

P.74.
Certified
copy of
Caledonian
Insurance
Company
Limited
Policy No.
F. 588529,
18th Sept-
ember, 1929.

COPY OF POLICY No. F.588529

CALEDONIAN INSURANCE COMPANY.

Founded 1805.

INCORPORATED IN SCOTLAND BY SPECIAL ACT OF PARLIAMENT.

10

**Agents :—TARRANT & CO.,
COLOMBO.**

**WHEREAS MESSRS. KENNEDY & COMPANY, COLOMBO (herein-
after called the Insured) having paid to the CALEDONIAN INSURANCE
COMPANY (hereinafter called the Company), the Sum of RUPEES TWO
HUNDRED AND EIGHTY ONE AND CENTS TWENTY FIVE ONLY
for INSURANCE AGAINST LOSS OR DAMAGE BY FIRE OR LIGHT-
NING as hereinafter mentioned the Property hereinafter described in the
several Surfs following, viz :—**

**On Stock-in-Trade, consisting of Boots, Shoes, Hosiery, Men's outfitting
Leather Goods and such like articles as a Boot and Shoe Dealer whilst
contained in the Retail Shop situate in "Times Buildings" Main Street,
Fort, Colombo, aforesaid - - - - - Rs. 60,000/-
On Shop Furniture and Effects therein 15,000/-**

Rs. 75,000/-

Said building is of two storeys in height with basement is constructed with walls of brick and/or Cabook and roofed with tiles, and is lighted by electricity.

The above risk is also insured with the Commercial Union Assurance Co., Ltd., for Rs. 300,000/-, by their Policy No. 13292589.

**I certify that this is a true copy of Policy No. 588529 issued on
September 18th 1929.**

GEO. P. EDGE.

THE COMPANY HEREBY AGREES with the Insured (but subject to the Conditions on the back hereof, or otherwise expressed hereon, which are to be taken as part of this Policy) that if the Property above described, or any part thereof, shall be destroyed or damaged by Fire or Lightning at any time between the fifteenth day of August 1929, and four o'clock in the afternoon of the fifteenth day of August 1930, or at any time afterwards, so long as the Insured or their Representatives in interest shall pay to the

Exhibits.
 P.74.
 Certified
 copy of
 Caledonian
 Insurance
 Company
 Limited
 Policy No.
 F. 588529,
 18th Sept-
 ember, 1929
 —continued.

Company and it shall accept the sum required for the renewal of this Policy, the Company will pay or make good all such loss or Damage, to an amount not exceeding in respect of the several matters above specified the sum set opposite thereto respectively, and not exceeding in the whole the sum of RUPEES SEVENTY FIVE THOUSAND ONLY.

AND IT IS DECLARED that this Policy is granted subject to the provisions of the Caledonian Insurance Company's Act, 1923.

SIGNED at COLOMBO the EIGHTEENTH day of SEPTEMBER, 1929.

Examined SPG.
 Entered SD.

For THE CALEDONIAN INSURANCE
 COMPANY

per pro TARRANT & CO.,
 Sgd: S. T. PEARCE.

GEO. P. EDGE.

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The Insured should be careful to have all Policies on the same Property expressed in precisely the same Terms.

CONDITIONS REFERRED TO IN THIS POLICY

1. If there be any material misdescription of any of the property hereby insured, or of any building or place in which such property is contained, or any misrepresentation as to any fact material to be known for estimating the risk, or any omission to state such fact, the Company shall not be liable upon this Policy so far as it relates to property affected by any such misdescription, misrepresentation or omission. 20

2. No payment in respect of any premium shall be deemed to be payment to the Company, unless a printed form of receipt for the same signed by an Official or duly appointed Agent of the Company shall have been given to the Insured.

3. The Insured shall give notice to the Company of any Insurance or Insurances already effected, or which may subsequently be effected, covering any of the property hereby insured, and unless such notice be given and the particulars of such Insurance or Insurances be stated in or endorsed on this Policy by or on behalf of the Company before the occurrence of any loss or damage, the Insured shall not be entitled to any benefit under this Policy. 30

4. If the whole or any part of any Building hereby insured or containing property hereby insured or the whole or any part of any Building of which it is part shall fall or become displaced, all Insurance by this Policy on it or its contents shall cease unless the Insured shall prove that the fall or displacement was caused by fire.

5. This Insurance does not cover—

(a) Loss by theft during or after the occurrence of a fire.

(b) Loss or damage to property occasioned by its own fermentation, natural heating or spontaneous combustion (except as may be provided in accordance with Condition 6 (f)), or by its undergoing any heating or drying process.

(c) Loss or damage occasioned by or through or in consequence of

1. The burning of property by order of any public authority.
2. Subterranean fire.

(d) Loss or damage directly or indirectly proximately or remotely, occasioned or contributed to by typhoon, hurricane, volcanic eruption, earthquake or other convulsion of Nature, or by any consequence of any of the said occurrences or by incendiarism connected directly or indirectly with any of the said occurrences.

(e) Loss or damage directly or indirectly, proximately or remotely, occasioned or contributed to by or arising out of or in connection with invasion, the act of foreign enemy, hostilities or warlike operations (whether before or after declaration of war), riot, civil commotion, rebellion, the exercise of military or usurped power, the administration of any place or area under martial law or in a state of siege or any of the events or causes which determined the proclamation or maintenance of martial law or state of siege or any consequence of any of the said occurrences.

N.B.—In the event of the Insured making any claim for loss or damage under this Policy he shall (if so required by the Company) produce proof that the loss or damage arose independently of and was not directly or indirectly, proximately or remotely, occasioned or contributed to by or in connection with or in consequence of any of the events or occurrences referred to in paragraphs (d) and (e) of this Condition.

6. Unless otherwise expressly stated in the Policy the Insurance does not cover

(a) Goods held in trust or on commission.

(b) Bullion or unset precious stones.

(c) Any curiosity or work of art for an amount exceeding £20.

(d) Manuscripts, plans, drawings or designs, patterns, models or moulds.

(e) Securities, obligations, or documents of any kind, stamps, coined or paper money, cheques, books of account or other business books.

(f) Coal, against loss or damage occasioned by its own spontaneous combustion.

(g) Explosives.

(h) Loss or damage occasioned by explosion, but loss or damage by explosion of gas used for illuminating or domestic purposes in a

Exhibits.

P.74.

Certified copy of Caledonian Insurance Company Limited Policy No. F. 588529, 18th September, 1929
—continued.

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Exhibits.
 P.74.
 Certified
 copy of
 Caledonian
 Insurance
 Company
 Limited
 Policy No.
 F. 588529,
 18th Sept-
 ember, 1929
 —continued.

Building in which gas is not generated and which does not form part of any gas works, will be deemed to be loss by fire within the meaning of this Policy.

(i) Loss or damage occasioned by or through or in consequence of the burning, whether accidental or otherwise, of forests, bush, prairie, pampas or jungle, and the clearing of lands by fire.

7. Under any of the following circumstances the Insurance ceases to attach as regards the property affected unless the Insured, before the occurrence of any loss or damage, obtains the sanction of the Company signified by endorsement upon the Policy, by or on behalf of the Company. 10

(a) If the trade or manufacture carried on be altered, or if the nature of the occupation of or other circumstances affecting the Building insured or containing the insured property be changed in such a way as to increase the risk of loss or damage by fire.

(b) If the Building insured or containing the insured property become unoccupied and so remain for a period of more than 30 days.

(c) If property insured be removed to any Building or place other than that in which it is herein stated to be insured.

(d) If the interest in the property insured pass from the Insured otherwise than by Will or operation of law. 20

8. The Insurance does not cover any loss or damage to property which, at the time of the happening of such loss or damage, is insured by, or would, but for the existence of this Policy, be insured by any Marine Policy or Policies except in respect of any excess beyond the amount which would have been payable under the Marine Policy or Policies had this Insurance not been effected.

9. The Insurance may be terminated at any time at the request of the Insured, in which case the Company will retain the customary short period rate for the time the Policy has been in force. The Insurance may also at any time be terminated at the option of the Company, on notice to that effect being given to the Insured, in which case the Company shall be liable to repay on demand a rateable proportion of the Premium for the unexpired term from the date of the cancelment. 30

10. On the happening of any loss or damage the Insured shall forthwith give notice thereof to the Company and shall within 15 days after the loss or damage, or such further time as the Company may in writing allow in that behalf, deliver to the Company

(a) A claim in writing for the loss and damage containing as particular an account as may be reasonably practicable of all the several articles or items of property damaged or destroyed, and of the amount of the loss or damage thereto respectively, having regard to their value at the time of the loss or damage, not including profit of any kind. 40

(b) Particulars of all other Insurances, if any.

The Insured shall also at all times at his own expense produce, procure and give to the Company all such further particulars, plans, specifications,

books, vouchers, invoices, duplicates or copies thereof, documents, proofs and information with respect to the claim and the origin and cause of the fire and the circumstances under which the loss or damage occurred, and any matter touching the liability or the amount of the liability of the Company as may be reasonably required by or on behalf of the Company together with a declaration on oath or in other legal form of the truth of the claim and of any matters connected therewith.

No claim under this Policy shall be payable unless the terms of this Condition have been complied with.

10 11. On the happening of any loss or damage the Company may so long as the claim is not adjusted, and without incurring any liability—

(a) Enter and take and keep possession of the building or premises where the loss or damage has happened.

(b) Take possession of or require to be delivered to it any property of the Insured in the building or on the premises at the time of the loss or damage.

(c) Examine, sort, arrange or remove all or any of such property.

(d) Sell or dispose of, for account of whom it may concern, any salvage or other property taken possession of or removed.

20 In no case shall the Company be obliged to undertake the sale or disposal of damaged goods, nor shall the Insured under any circumstances have the right to abandon to the Company any property, damaged or undamaged, whether taken possession of by the Company or not. Entry upon, or taking possession of premises by the Company shall not be taken as recognition of abandonment by the Insured.

12. If the claim be in any respect fraudulent, or if any false declaration be made or used in support thereof, or if any fraudulent means or devices are used by the insured or anyone acting on his behalf to obtain any benefit under this Policy; or, if the loss or damage be occasioned by the wilful act, 30 or with the connivance of the Insured; or, if the insured or anyone acting on his behalf shall hinder or obstruct the Company in doing any of the acts referred to in Condition 11; or, if the claim be made and rejected and an action or suit be not commenced within three months after such rejection, or (in case of an Arbitration taking place in pursuance of the 17th Condition of this Policy) within three months after the Arbitrator or Arbitrators or Umpire shall have made their award, all benefit under this Policy shall be forfeited.

13. The Company may at its option reinstate or replace the property 40 damaged or destroyed, or any part thereof, instead of paying the amount of the loss or damage, or may join with any other Company or Insurers in so doing, but the Company shall not be bound to reinstate exactly or completely, but only as circumstances permit and in reasonably sufficient manner, and in no case shall the Company be bound to expend more in reinstatement than it would have cost to reinstate such property as it was at the time of the occurrence of such loss or damage, nor more than the sum insured by the Company thereon.

Exhibits.

P.74.
Certified
copy of
Caledonian
Insurance
Company
Limited
Policy No.
F. 588529,
18th Sept-
ember, 1929
—continued.

Exhibits.

—
P.74.
Certified
copy of
Caledonian
Insurance
Company
Limited
Policy No.
F.588529,
18th Sept-
ember, 1929
—continued.

If the Company so elect to reinstate or replace any property the Insured shall, at his own expense, furnish the Company with such plans, specifications, measurements, quantities, and such other particulars as the Company may require, and no acts done, or caused to be done by the Company with a view to reinstatement or replacement shall be deemed an election by the Company to reinstate or replace.

If in any case the Company shall be unable to reinstate or repair the property hereby insured, because of any Municipal or other regulations in force affecting the alignment of streets, or the construction of buildings, or otherwise, the Company shall, in every case, only be liable to pay such sum as would be requisite to reinstate or repair such property if the same could lawfully be reinstated to its former condition. 10

14. The Insured shall, at the expense of the Company, do, and concur in doing, and permit to be done, all such acts and things as may be necessary or reasonably required by the Company for the purpose of enforcing any rights and remedies, or of obtaining relief or indemnity from other parties to which the Company shall be or would become entitled or subrogated, upon its paying for or making good any loss or damage under this Policy, whether such acts and things shall be or become necessary or required before or after his indemnification by the Company. 20

15. If at the time of any loss or damage happening to any property hereby insured, there be any other subsisting Insurance or Insurances, whether effected by the Insured or by any other person or persons, covering the same property, this Company shall not be liable to pay or contribute more than its rateable proportion of such loss or damage.

16. If the property hereby insured shall, at the breaking out of any fire, be collectively of greater value than the sum insured thereon, then the Insured shall be considered as being his own Insurer for the difference, and shall bear a rateable proportion of the loss accordingly. Every item, if more than one, of the Policy shall be separately subject to this Condition. 30

17. If any difference arises as to the amount of any loss or damage such difference shall independently of all other questions be referred to the decision of an Arbitrator, to be appointed in writing by the parties in difference, or, if they cannot agree upon a single Arbitrator, to the decision of two disinterested persons as Arbitrators, of whom one shall be appointed in writing by each of the parties within two calendar months after having been required so to do in writing by the other party. In case either party shall refuse or fail to appoint an Arbitrator within two calendar months after receipt of notice in writing requiring an appointment, the other party shall be at liberty to appoint a sole Arbitrator; and in case of disagreement between the Arbitrators, the difference shall be referred to the decision of an Umpire who shall have been appointed by them in writing before entering on the reference, and who shall sit with the Arbitrators and preside at their Meetings. The death of any party shall not revoke or affect the authority or powers of the Arbitrator, Arbitrators or Umpire respectively; and in the event of the death of an Arbitrator or Umpire, another shall in each case be appointed in his stead by the party or Arbitrators (as the case may be) by 40

whom the Arbitrator or Umpire so dying was appointed. The costs of the reference and of the award shall be in the discretion of the Arbitrator, Arbitrators or Umpire making the award. And it is hereby expressly stipulated and declared that it shall be a condition precedent to any right of action or suit upon this Policy that the award by such Arbitrator, Arbitrators or Umpire of the amount of the loss or damage if disputed shall be first obtained.

18. Every notice and other communication to the Company required by these Conditions must be written or printed.

10 19. In no case whatever shall the Company be liable for any loss or damage after the expiration of twelve months from the happening of the loss or damage unless the claim is the subject of pending action or arbitration.

(C O P Y)

ENDORSEMENT No. 65—It is hereby declared and agreed that the within mentioned risk is now removed to the New Times Building which is specially rated by The Ceylon Fire Insurance Association, in consequence of which a sum of Rs. 31/25 being refund of overpaid premium from 15th April 1932 to 15th August 1932 has been paid.

20

The future annual premium will be Rs. 187/50. It is further agreed that this policy shall be renewed for a further period of one year as from renewal date, Viz. : 15th August, 1932.

Colombo, 19th April, 1932

for CALEDONIAN INSURANCE COMPANY,
for and on behalf of
E. B. CREASY & CO. LTD.,
Sgd :/ GEO. P. EDGE
AGENTS.

30

SPG.

ENDORSEMENT NO. 71—It is hereby declared and agreed that the within mentioned risk is also insured with the Manchester Assurance Co., for Rs. 250,000/—, and The Commercial Union Assurance Co., for Rs. 175,000/—.

Colombo, 23rd November, 1932.

I certify that these are true copies of endorse-

40 ments No. 65 & 71 approving on Policy No. 588529.

GEO. P. EDGE.

SPG.

for CALEDONIAN INSURANCE COMPANY,
for and on behalf of
E. B CREASY & CO. LTD.,
Sgd :/ GEO. P. EDGE
AGENTS.

Exhibits.

—
P.74.

Certified copy of Caledonian Insurance Company Limited Policy No. F. 588529, 18th September, 1929
—continued.

Exhibits. **P.72.—Claim by Alexander Kennedy by his attorney Elizabeth Kennedy under Policy No. 9246849 of the Manchester Assurance Company.**

P.72.
Claim dated 13th November, 1933, by Alexander Kennedy by his Attorney Elizabeth Kennedy under Policy No. 9246849 of the Manchester Assurance Company.

TO THE

FIRE CLAIM

MANCHESTER ASSURANCE COMPANY
Now merged with the
ATLAS ASSURANCE COMPANY, LIMITED.
Incorporated in England.

I, ALEXANDER KENNEDY carrying on business as Kennedy & Co., now residing at Monsoon Lodge, Colpetty being the Assured under Policy No. 9246849 of your Company, do solemnly and sincerely declare and set forth that at or about eleven p.m. o'clock on the twenty ninth day of September 1933 a fire broke out in "The Times Building," Fort, Colombo which to the best of my knowledge, information, and belief was occasioned by cause unknown And I further declare that at the said Fire the property specified in the annexed Schedule insured under Policy No. 9246849 was destroyed or damaged, according to the values stated, without including any profit or advantage of any kind; that I have in no manner nor by any wilful fraud or misrepresentation, sought unjustly to benefit by said Fire

That the occupancy of the premises at the time of the Fire was the same as stated in the policy

Further, that I was the owner of the said property, at the date of the said Fire, and that no other person has an interest in the said Property, whether as Owner Mortgagee, Trustee, or otherwise except the National Bank of India Ltd as Lien holder

WHEREFORE I claim from the Manchester Assurance Company, the sum of Rs. 250,000/-, being their proportion of said loss or damage

The following is a full and correct statement of the only insurances existing on the day of the Fire upon the property destroyed or damaged, viz :—

Rs. 250,000/- in the Manchester Assurance Company by Policy No. 9246849

Rs. 125,000/- in the Commercial Union Assurance Co. Ltd. by Policy No. 15412505

Rs. 175,000/- in the Commercial Union Assurance Co. Ltd by Policy No. 15117330

Rs. 75,000/- in the Caledonian Insurance Co. by Policy No. F588529

And I make this solemn declaration, conscientiously believing the same to be true.

Signature **ALEXANDER KENNEDY**
by his Attorney
Elizabeth Kennedy

Stamp R.I.
E.K. 13/11/33 KENNEDY & Co.

Taken and declared at Colombo this }
13 day of November in the year of Our }
Lord One thousand nine hundred and }
thirty three }

Before me,

O. P. MOUNT
Justice of the Peace

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DETAILED
STATEMENT OF LOSS UNDER FIRE POLICY NO.

Note.—The Insured is required to give a detailed account of all the articles damaged or destroyed with the cost price against each article claimed for; if the damage be to a Building, the nature and extent of damage must be fully set forth.

Exhibits.

P.72.

Claim dated 13th November, 1933, by Alexander Kennedy by his Attorney Elizabeth Kennedy under Policy No. 9246849 of the Manchester Assurance Company—*continued.*

10 Item of Policy	Property	Actual value immediately before the fire	Actual value after the fire	Actual loss occasioned by the fire not includ- ing any profit or advantage
1.	Stocks of Boots, Shoes, Hosiery, Men's Outfitting, Leather Goods as per Estimated Trading Account attached - -	447,306.40	Nil	447,306.40
1.	Stock of Skins as per statement marked 'A' attached - -	14,057.17	Nil	14,057.17
20 1.	Boots held on Trust as per details already submitted - -	347.00	Nil	347.00
2.	Trade and Office Furniture as per details already submitted	11,292.50	Nil	11,292.50
2.	Unused Stationery in stock (subject to same not being included in figure of Office Furniture) - - - -	350.00	Nil	350.00
4.	Lift installation as per details already submitted - - -	7,000.00	Nil	7,000.00
30	Rs.	480,353.07	Nil	480,353.07

(Say—Rupees Four hundred and eighty thousand three hundred and fifty three and cents seven)

KENNEDY & CO.

KENNEDY & CO., COLOMBO

(BOOTS, SHOES, HOSIERY,
OUTFITTING & LEATHER GOODS)

ESTIMATED TRADING ACCOUNT

FOR THE PERIOD 1ST JANUARY TO 29TH SEPTEMBER 1933

Dr.		Cr.
To Stock at 1st January, 1933 per Balance		By Sales for the period :
Sheet dated 31.12.32 - - -	446,450.48	On Credit - - - - -
„ Purchases for the period - - -	37,519.74	For Cash - - - - -
Less : Articles not taken into Shop -	801.34	
	36,718.40	65,575.23
„ Gross Profit @ 42.913% of sales representing the rate of the percentage of gross profit earned on sales made throughout the year ending 31st December 1932 - - -	26,488.90	Less : Discounts allowed during the period - - - - -
		79.52
		65,495.71
		Less : Repairs included above :
		Cost - - - - -
		2,512.49
		Add 50% for profit - - -
		1,256.24
		3,768.73
		61,726.98
		„ Goods despatched from Stock on approval - -
		624.40
		„ Balance being estimated value of stock at 29th
		September, 1933 - - - - -
		447,306.40
	Rs. 509,657.78	Rs. 509,657.78

165

We have prepared the above account relating to the Boots, Shoes, Hosiery, Men's Outfitting and Leather Goods Trading (excluding raw or tanned skins) of Messrs. Kennedy & Co., Colombo, for the period 1st January 1933 to the date of the destruction of the firm's stocks by fire which occurred on 29th September 1933. The purchases have been duly verified by us and the sales as shewn by the books have been tested by us with the documents of original entry.

On the basis of a gross profit at the rate of 42.913% on sales which was the rate of gross profit earned by this department of the business throughout the year 1932, we estimate the value of the General Stock in trade of the business at the date of the fire viz: 29th September 1933 to have been Rs. 447,306.40 (Rupees Four hundred and forty seven thousand three hundred and six and cents forty).

An adjustment requires to be made in the amount claimed in respect of stock partially damaged and which we understand has been taken over by the Insured at an agreed upon price.

DUNCUM WATKINS FORD & CO.

Colombo, 13th November, 1933.
PB.

Chartered Accountants.

The above is the Estimated Trading Account referred to in my Claim dated 13th November 1933 under the Policies mentioned hereunder :

- Policy No. 15117330 Commercial Union Assurance Co.
- „ „ 9246849 Manchester Assurance Co.
- „ „ F588529 Caledonian Insurance Co.

Signature of Claimant ALEXANDER KENNEDY

by his Attorney

Elizabeth Kennedy

KENNEDY & CO.

Exhibits.
 P.72.
 Claim dated 13th November, 1933, by Alexander Kennedy by his Attorney Elizabeth Kennedy under Policy No. 9246849 of the Manchester Assurance Company—
continued.

Exhibits. **P.73.—Certified copy of the Manchester Assurance Company's Policy No. 9246849.**

P.73.
Certified
copy of the
Manchester
Assurance
Company's
Policy No.
9246849,
15th April,
1932.

We hereby certify that this is a true copy of Policy No. 9246849 issued to Messrs. Kennedy & Co. dated 15th April 1932.

HARRISONS & CROSFIELD, LIMITED

IAN R. G. SIMMS

For Manager.

ATLAS ASSURANCE COMPANY LIMITED

with which is incorporated

THE MANCHESTER ASSURANCE COMPANY

Term One Year	Policy No. 9246849	10
From 12th April 1932	Established 1808, Sum Insured Rs. 250,000/-	
To 12th April 1933	(incorporated in England). Premium Rs. 625/-	

HEAD OFFICE : CHEAPSIDE, LONDON.

WHEREAS MESSRS. KENNEDY & Co. RETAIL BOOT & SHOE DEALERS & GENTLEMEN'S OUTFITTERS, "TIMES BUILDING," MAIN STREET, FORT, COLOMBO (hereinafter called the Insured) having paid to the ATLAS ASSURANCE COMPANY LIMITED (hereinafter called the Company) the sum of Rupees Six Hundred & Twenty Five only—for insuring as hereinafter mentioned the property hereinafter described in the several sums following, viz. :—

1. Rs. 231,500/- On Stock-in-Trade consisting of Boots, Shoes, Hosiery, Men's Outfitting, Skins, Leather Goods and such like articles the property of Insured or held by them in trust or on commission for which they are responsible whilst in Insured's premises situate "TIMES BUILDING" Main Street, Fort, Colombo. 20
2. ,, 5,500/- On Trade and office furniture including printed books & unused stationery in use by the Insured, fixtures other than landlord's fixtures, fittings and all fixed and movable trade and office utensils the property of Insured therein, excluding the aftermentioned. 30
3. ,, 6,000/- On Rubber Flooring the property of the Insured therein.
4. ,, 7,000/- On One Lift Installation the property of the Insured, connecting ground & first floors of Insured's premises.

Rs. 250,000/- @ $\frac{1}{4}$ % = Rs. 625/-

Insured's premises form part of the basement ground & first floors of the "TIMES BUILDING" aforesaid, built of brick and concrete and roofed with slates or tiles, otherwise occupied as Printing Works by the "Times of Ceylon" and as General Offices, and specially rated by the Ceylon Fire Insurance Association.

Exhibits.
—
P.73.
Certified
copy of the
Manchester
Assurance
Company's
Policy No.
9246849,
15th April,
1932—*con-
tinued.*

The Company hereby agrees with the Insured subject to the terms and conditions endorsed or otherwise expressed hereon which are to be taken as part of this Policy that if the property herein described or any part thereof shall be destroyed or damaged by Fire or Lightning at any time
10 between the Twelfth day of April 1932 and four o'clock in the afternoon of the Twelfth day of April 1933 or of the last day of any subsequent period in respect of which the premium required for the renewal of this Policy shall have been paid to and accepted by the Company the Company will make good to the Insured by payment or reinstatement all such loss or damage to an amount not exceeding in any case the sum specifically stated against each property herein described and not exceeding in the whole the sum of Rupees Two Hundred & Fifty Thousand only.

IN WITNESS whereof, We the authorised Agents of the Company acting under Power of Attorney have hereunto set our hands this 15th day
20 of April 1932.

For & on behalf of THE MANCHESTER ASSURANCE COMPANY
HARRISONS & CROSFIELD, LIMITED

Examined (Sgd.) H. G. P. MADDOCKS
Manager
Entered Agents

We hereby certify that this is a true copy of Policy No. 9246849 issued to Messrs. Kennedy & Co. dated 15th April 1932.

HARRISONS & CROSFIELD, LIMITED

H. G. P. MADDOCKS
Manager

30
E.A. 339238

Warranted that no hazardous trade is carried on or hazardous goods deposited in or near the Building or Buildings insured hereunder or containing the property Insured hereunder.

We hereby certify that this is a true copy of Policy No. 9246849 issued to Messrs. Kennedy & Co., dated 15th April 1932.

HARRISONS & CROSFIELD, LIMITED

40
H. G. P. MADDOCKS
Manager

Exhibits.

CONDITIONS REFERRED TO IN THE WITHIN POLICY.

P.73.
 Certified
 copy of the
 Manchester
 Assurance
 Company's
 Policy No.
 9246849,
 15th April,
 1932—con-
 tinued.

1. If there be any material misdescription of any of the property hereby insured, or of any building or place in which such property is contained, or any misrepresentation as to any fact material to be known for estimating the risk, or any omission to state such fact, the Company shall not be liable, upon this Policy so far as it relates to property affected by any such misdescription, misrepresentation or omission.

2. No payment in respect of any premium shall be deemed to be payment to the Company unless a printed form of receipt for the same signed by an Official or duly appointed Agent of the Company shall have been given to the Insured. 10

3. The Insured shall give notice to the Company of any Insurance or Insurances already effected, or which may subsequently be effected, covering any of the property hereby insured, and unless such notice be given and the particulars of such insurance or insurances be stated in or endorsed on this Policy by or on behalf of the Company before the occurrence of any loss or damage, the Insured shall not be entitled to any benefit under this Policy.

4. If the whole or any part of any Building hereby insured or containing property hereby insured or the whole or any part of any Building of which it is part shall fall or become displaced, all Insurance by this Policy on it or its contents shall cease unless the Insured shall prove that the fall or displacement was caused by fire. 20

5. The Insurance does not cover (a) Loss by theft during or after the occurrence of a fire (b) Loss or damage to property occasioned by its own fermentation, natural heating or spontaneous combustion (except as may be provided in accordance with Condition 7 f), or by its undergoing any heating or drying process, (c) Loss or damage occasioned by or through or in consequence of the combustion of coal cinder slag or other refuse in made ground.

6. (a) The Insurance does not cover loss or damage directly or indirectly proximately or remotely occasioned or contributed to by or arising out of or in connexion with hurricane volcanic eruption earthquake shock or other convulsion of nature or by any consequence of any of the said occurrences and loss or damage by any fire (however such fire may be caused and whether originating in a building hereby insured or containing property hereby insured or elsewhere) existing or arising at the time of or within twenty-four hours after any hurricane volcanic eruption earthquake shock or other convulsion of nature shall be deemed to have been caused by such hurricane volcanic eruption earthquake shock or other convulsion of nature unless the Insured shall prove that within one kilometre of the property claimed for not more than three buildings were damaged by or in consequence of the fire or fires so existing or arising. 40

6. (b) The Insurance does not cover loss or damage directly or indirectly proximately or remotely occasioned or contributed to by or arising

out of or in connexion with any invasion act of foreign enemy, military naval or usurped power martial law riot civil commotion rebellion insurrection or the burning of property by order of any public authority or by any consequence of any of the said occurrences or loss or damage arising during any abnormal conditions whether physical or otherwise connected with any of the said occurrences. In the event of the Insured making any claim for loss or damage under this Policy he shall if so required by the Company prove that the loss or damage arose independently of and not in connexion with and was not directly or indirectly proximately or remotely occasioned or
 10 contributed to by any of the said occurrences or any consequence thereof and did not arise during any abnormal conditions whether physical or otherwise connected therewith and in default of such proof the Company shall not be liable for such loss or damage or any part thereof.

Exhibits.
 P.73.
 Certified
 copy of the
 Manchester
 Assurance
 Company's
 Policy No.
 9246849,
 15th April,
 1932—
continued.

7. Unless otherwise expressly stated in the Policy the Insurance does not cover

- (a) Goods held in trust or on commission
- (b) Bullion or unset precious stones
- (c) Any curiosity or work of art for an amount exceeding £20
- (d) Manuscripts plans, drawings, or designs, patterns, models
 20 or moulds
- (e) Securities, obligations, or documents of any kind, stamps, coins or paper money, cheques, books of account or other business books
- (f) Coal, against loss or damage occasioned by its own spontaneous combustion
- (g) Explosives
- (h) Loss or damage occasioned by explosion; but loss or damage by explosion of gas used for illuminating or domestic purposes in a building in which gas is not generated and which does not form
 30 part of any gasworks, will be deemed to be loss by fire within the meaning of this Policy.
- (i) Loss or damage directly or indirectly occasioned by or through or in consequence of the burning, whether accidental or otherwise, of forests, bush, prairie, pampas or jungle and the clearing of lands by fire

8. Under any of the following circumstances the Insurance ceases to attach as regards the property affected unless the Insured, before the occurrence of any loss or damage, obtains the sanction of the Company signified by endorsement upon the Policy, by or on behalf of the Company.

- (a) If the trade or manufacture carried on be altered, or if
 40 the nature of the occupation of or other circumstances affecting the building insured or containing the insured property be changed in such a way as to increase the risk of loss or damage by fire.
- (b) If the Building insured or containing the insured property become unoccupied and so remain for a period of more than thirty days

Exhibits.

P.73.
Certified
copy of the
Manchester
Assurance
Company's
Policy No.
9246849,
15th April,
1932—
continued.

(c) If property insured be removed to any Building or place other than that in which it is herein stated to be insured

(d) If the interest in the property insured pass from the Insured otherwise than by Will or operation of law

9. The Insurance does not cover any loss or damage to property which, at the time of the happening of such loss or damage, is insured by or would, but for the existence of this Policy, be insured by any Marine Policy or Policies except in respect of any excess beyond the amount which would have been payable under the Marine Policy or Policies had this Insurance not been effected.

10

10. The Insurance may be terminated at any time at the request of the Insured, in which case the Company will retain the customary short period rate for the time the Policy has been in force. The Insurance may also at any time be terminated at the option of the Company, on notice to that effect being given to the Insured, in which case the Company shall be liable to repay on demand a rateable proportion of the premium for the unexpired term from the date of the cancelment.

11. On the happening of any loss or damage the Insured shall forthwith give notice thereof to the Company, and shall within 15 days after the loss or damage, or such further time as the Company may in writing allow in that behalf, deliver to the Company.

(a) A claim in writing for the loss and damage containing as particular an account as may be reasonably practicable of all the several articles or items of property damaged or destroyed, and of the amount of the loss or damage thereto respectively, having regard to their value at the time of the loss or damage, not including profit of any kind.

(b) Particulars of all other Insurances, if any.

The Insured shall also at all times at his own expense produce, procure and give to the Company all such further particulars, plans, specifications, books vouchers, invoices, duplicates or copies thereof, documents, proofs and information with respect to the claim and the origin and cause of the fire and the circumstances under which the loss or damage occurred, and any matter touching the liability or the amount of the liability of the Company as may be reasonably required by or on behalf of the Company together with a declaration on oath or in other legal form of the truth of the claim and of any matters connected therewith.

No claim under this Policy shall be payable unless the terms of this condition have been complied with.

12. On the happening of any loss or damage the Company may, so long as the claim is not adjusted and without incurring any liability, (a) Enter and take and keep possession of the building or premises where the loss or damage has happened. (b) Take possession of or require to be delivered to it any property of the Insured in the building or on the premises at the time of the loss or damage. (c) Examine, sort arrange or remove

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all or any of such property. (d) Sell or dispose of, for account of whom it may concern any salvage or other property taken possession of or removed.

In no case shall the Company be obliged to undertake the sale or disposal of damaged goods, nor shall the Insured under any circumstances have the right to abandon to the Company any property damaged or undamaged, whether taken possession of by the Company or not. Entry upon, or taking possession of premises by the Company shall not be taken as recognition of abandonment by the Insured.

13. If the claim be in any respect fraudulent, or if any false declaration
10 be made or used in support thereof, or if any fraudulent means or devices are used by the Insured or any one acting on his behalf to obtain any benefit under this Policy; or, if the loss or damage be occasioned by the wilful act or with the connivance of the Insured; or, if the Insured or anyone acting on his behalf shall hinder or obstruct the Company in doing any of the acts referred to in Condition 12; or if the claim be made and rejected and arbitration proceedings be not commenced in pursuance of the 18th Condition of this Policy within three months after such rejection; all benefit under this Policy shall be forfeited.

14. The Company may at its option reinstate or replace the property
20 damaged or destroyed, or any part thereof, instead of paying the amount of the loss or damage, or may join with any other Company or Insurers in so doing, but the Company shall not be bound to reinstate exactly or completely, but only as circumstances permit and in reasonably sufficient manner, and in no case shall the Company be bound to expend more in reinstatement than it would have cost to reinstate such property as it was at the time of the occurrence of such loss or damage, nor more than the sum insured by the Company thereon.

If the Company so elect to reinstate or replace any property the Insured shall, at his own expense, furnish the Company with such plans,
30 specifications, measurements, quantities, and such other particulars as the Company may require, and no acts done or caused to be done by the Company with a view to reinstatement or replacement shall be deemed an election by the Company to reinstate or replace.

If in any case the Company shall be unable to reinstate or repair the property hereby insured, because of any Municipal or other regulations in force affecting the alignment of streets, or the construction of buildings, or otherwise, the Company shall, in every such case, only be liable to pay such sum as would be requisite to reinstate or repair such property if the same could lawfully be reinstated to its former condition.

40 15. The Insured shall, at the expense of the Company, do, and concur in doing and permit to be done, all such acts and things as may be necessary or reasonably required by the Company for the purpose of enforcing any rights and remedies or of obtaining relief or indemnity from other parties to which the Company shall be or would become entitled or subrogated, upon its paying for or making good any loss or damage under this

Exhibits.

P.73.

Certified
copy of the
Manchester
Assurance
Company's
Policy No.
9246849,
15th April,
1932—
continued.

Exhibits.
 —
 P.73.
 Certified
 copy of the
 Manchester
 Assurance
 Company's
 Policy No.
 9246849,
 15th April,
 1932—
continued.

Policy, whether such acts and things shall be or become necessary or required before or after his indemnification by the Company.

16. If at the time of any loss or damage happening to any property hereby insured there be any other subsisting Insurance or Insurances, whether effected by the Insured or by any other person or persons, covering the same property, this Company shall not be liable to pay or contribute more than its ratable proportion of such loss or damage.

17. If the property hereby insured shall, at the breaking out of any fire, be collectively of greater value than the sum insured thereon, then the Insured shall be considered as being his own Insurer for the difference, and shall bear a ratable proportion of the loss accordingly. Every Item, if more than one, of the Policy shall be separately subject to this Condition.

18. If and whenever any difference shall arise between the Insured or any Claimant under this Policy and the Company as to any claim for any loss or damage or any other matter touching the rights duties or liabilities of the Insured or the Company or otherwise in any way relating to or arising out of this Policy such difference shall be referred to the decision of an Arbitrator, to be appointed in writing by the parties in difference, or, if they cannot agree upon a single Arbitrator to the decision of two disinterested persons as Arbitrators, of whom one shall be appointed in writing by each of the parties. Notice of the appointment of an Arbitrator by either party shall be given to the other party and such notice shall contain the name and address of the Arbitrator appointed and a request to the other party to appoint the second Arbitrator. In case either party shall refuse or fail to appoint an Arbitrator within two calendar months after receipt of the notice aforesaid, the Arbitrator named in the notice shall be the Sole Arbitrator. In case of disagreement between the two Arbitrators the difference shall be referred to the decision of an Umpire who shall have been appointed by them in writing before entering on the reference, and who shall sit with the Arbitrators and preside at their meetings. The death of any party shall not revoke or affect the authority or powers of the Arbitrator, Arbitrators, or Umpire respectively; and in the event of the death of an Arbitrator or Umpire, another shall in each case be appointed in his stead by the party or Arbitrators (as the case may be) by whom the Arbitrator or Umpire so dying was appointed. The costs of the reference and of the award shall be in the discretion of the Arbitrator, Arbitrators or Umpire making the award. And the Company shall not be liable in respect of any claim for any loss or damage or for any act neglect or default in the exercise of any of the powers and authorities given to it by the Policy or otherwise unless and until the liability of the Company and the amount of its liability in respect of the claim shall if not admitted have been referred to and determined by such Arbitrator, Arbitrators or Umpire whose award thereon shall be a condition precedent to any liability of the Company or any right of action against the Company in respect of such claim.

19. In no case whatever shall the Company be liable for any loss or damage after the expiration of twelve months from the happening of the loss or damage unless the claim is the subject of pending action or arbitration.

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20. Every notice and other communication to the Company required by these Conditions must be written or printed. Exhibits.

ENDORSEMENTS :—

We hereby certify that this is a true copy of Policy No. 9246849 issued to Messrs. Kennedy & Co. dated 15th April 1932.

HARRISONS & CROSFIELD, LIMITED

IAN R. G. SIMMS

For Manager

P.73.
Certified copy of the Manchester Assurance Company's Policy No. 9246849, 15th April, 1932—
continued.

10 **P.67.—Claim by Alexander Kennedy by his attorney Elizabeth Kennedy under Policy No. 15412505 of the Commercial Union Assurance Company Ltd.**

COMMERCIAL UNION ASSURANCE COMPANY LIMITED

HEAD OFFICE : 24, 25 & 26, Cornhill, London, E.C.3.

Fire Department
(Foreign)

Colombo Agency.

CLAIM UNDER POLICY, No. 15412505.

20 I, ALEXANDER KENNEDY carrying on business as Kennedy & Co., being the Assured under the above-mentioned Policy, do hereby declare that at or about eleven o'clock p.m., on Friday the 29th day of September 1933 a Fire occurred at "The Times Building," Fort Colombo, occasioned, to the best of my belief, by Cause unknown And I further declare that the articles mentioned on the other side, being my property, and Insured under the item of the aforesaid Policy, were destroyed or damaged by the said Fire; that prior thereto they were respectively of the values stated under the head "Value of Property," and that in consequence of such damage claim is hereby made for the sums stated in said list under the head "Amount of Damage sustained"; that I am the sole owner of the before-mentioned property; that no other person is interested therein except as Lien holder and that it is not insured in any other Company besides the Commercial Union Assurance Company Limited, by me or by any other person, except
30 as undermentioned, and I claim the sum of Rupees Fourteen thousand and fifty seven, and cents. seventeen as the amount due from your Company
Rs. 14,057.17

P.67.
Claim dated 13th November, 1933, by Alexander Kennedy by his Attorney Elizabeth Kennedy under Policy No. 15412505 of the Commercial Union Assurance Company, Ltd.

As witness my hand this Thirteenth day of November 1933

Signature of the Claimant **ALEXANDER KENNEDY**

by his Attorney
Elizabeth Kennedy.

KENNEDY & CO.

Exhibits. STATEMENT OF OTHER INSURANCES IN FORCE (IF ANY)

P.67. Claim dated 13th November, 1933, by Alexander Kennedy by his Attorney Elizabeth Kennedy under Policy No. 15412505 of the Commercial Union Assurance Company, Ltd.—con- tinued.	Rs. 175,000/- in the Commercial Union Assurance Co. Ltd. Policy No. 15117330 Rs. 250,000/- in the Manchester Assurance Co. „ No. 9246849 Rs. 75,000/- in the Caledonian Insurance Co. „ No. F. 588529
---	--

INSTRUCTIONS REGARDING PREPARATION OF CLAIMS

BUILDING CLAIMS—An estimate, obtained by the Insured, must be furnished giving measurements and prices of the work required to place the building in the same state of repair as before the fire. No improvements in construction are covered by Insurance, and if any are contemplated they should be specified, and the cost of them stated separately. 10

The value of each of the buildings insured immediately before the fire (exclusive of land) to be stated, having regard to its condition and dilapidations.

The Insured will please state whether he holds the Property as Lessor, Lessee, Mortgagor, or Mortgagee.

RETAIL STOCK CLAIMS—The following particulars required

- (1) List of articles damaged or destroyed.
- (2) Invoice price of each, and discount allowed.
- (3) Value of salvage. 20

MERCANTILE CLAIMS—The following statements required.

(1) Merchandise destroyed by the fire, with marks and numbers of packages, bales, bags, parcels, or other vessels, and values at time of fire.

(2) Merchandise damaged by the fire, with marks, &c., and extent of damage sustained.

(3) All other merchandise, at the time of the fire, within the limits of the policy, with marks, numbers and values.

FURNITURE CLAIMS.

The following particulars required :— 30

- (1) List of articles damaged or destroyed.
 - (2) Cost price of each, and when bought.
 - (3) Value of each at time of fire after deduction for past tear and wear.
 - (4) Value of salvage (if any).
-

Statement ' A '

Exhibits.

MESSRS. KENNEDY & CO., COLOMBO

Statement of Stocks of Reptile Skins held in Colombo at 29th September 1933.

P.67.
 Claim dated 13th November, 1933, by Alexander Kennedy by his Attorney Elizabeth Kennedy under Policy No. 15412505 of the Commercial Union Assurance Company, Ltd.—*continued.*

Stock of Skins held in Colombo at 31st December 1932 as per Balance Sheet at that date		12,140·21
Skins purchased since from Local Suppliers at cost		
S. A. Perera	17,049·54	
P. S. Chowdary	6,374·99	
		23,424·53
10 <u>Less</u> : Skins despatched (at cost price) during period 1st January to 29th September 1933		35,564·74 21,507·57
		Rs. 14,057·17

The foregoing statement has been prepared from statements handed to us by Mr. J. Ross of Messrs Landale & Clark Ltd., of Calcutta, purporting to represent copies of Messrs. Kennedy & Co.'s accounts in the books of the Skin Suppliers, S. A. Perera & P. S. Chowdary, covering the period 1st January to 29th September 1933. The despatches of Skins from Colombo have been duly verified by us from copies of the invoices relating to the 20 shipments.

DUNCUM WATKINS FORD & CO.

Chartered Accountants.

Colombo,

13th November, 1933.

The foregoing is the Statement marked ' A ' referred to in my claim dated 13th November 1933 under the Policies mentioned hereunder :—

Policy No. 15412505 Commercial Union Assurance Co.

,, ,, 9246849 Manchester Assurance Co.

Signature of Claimant ALEXANDER KENNEDY

30

by his Attorney
 Elizabeth Kennedy
 KENNEDY & CO.

Exhibits.

PARTICULARS OF THE CLAIM

to be given in Detail

P.67. Claim dated 13th November, 1933, by Alexander Kennedy by his Attorney Elizabeth Kennedy under Policy No. 15412505 of the Commercial Union Assurance Company, Ltd.— <i>con- tinued.</i>	Description of Property Damaged	Value of Property at time of Fire £. s. d. Rs. c	Amount of Damage sustained £. s. d. Rs. c	
	Reptile Skins per statement attached marked ' A '	14,057·17	14,057·17	10
	(Say—Rupees Fourteen thousand and fifty seven and cents seventeen)			
	N.B. Nothing is included above in respect of the Stocks of Boots, Shoes, Hosiery, Men's Outfitting, Leather Goods, Trade & Office Furniture, Stationery and Lift Installation which were destroyed in the fire.			
	KENNEDY & CO.			

P.83.
Certified
copy of
Commercial
Union
Assurance
Company,
Ltd.
Policy No.
15412505,
18th July,
1933.

P.83.—Certified copy of Commercial Union Assurance Co., Ltd. Policy No. 15412505.

COMMERCIAL UNION ASSURANCE COMPANY LIMITED
 POLICY NO. (Incorporated in England) SUM INSURED
 15412505 Rs. 125,000/-
 HEAD OFFICE : 24, CORNHILL, LONDON, E.C.3.
 POLICY NO. AUTHORISED CAPITAL £3,750,000.
 15412505
 COLOMBO AGENCY
 LEE, HEDGES & CO. LTD.

IN CONSIDERATION of the Insured named in the Schedule hereunder paying to the COMMERCIAL UNION ASSURANCE COMPANY LIMITED of London (hereinafter called the Company) the FIRST PREMIUM mentioned in the said Schedule

THE COMPANY AGREES (subject to the conditions contained herein or endorsed or otherwise expressed hereon which Conditions shall so far as the nature of them respectively will permit be deemed to be conditions precedent to the right of the Insured to recover hereunder) that if after payment of the premium the Property insured described in the said Schedule, or any part of such Property, be destroyed or damaged by Fire or by Lightning whether accompanied by Fire or not, at any time before 4 o'clock in the afternoon of the last day of the Period of Insurance named in the said Schedule or of any subsequent period in respect of which the Insured shall have paid and the Company shall have accepted the premium required for the renewal of this Policy, the Company will pay to the Insured the value

of the property at the time of the happening of its destruction or the amount of such damage PROVIDED THAT the liability of the Company shall in no case exceed in respect of each item the sum stated in the Schedule to be insured thereon or in the whole the total sum insured hereby or such other sum or sums as may be substituted therefor by memorandum hereon or attached hereto signed by or on behalf of the Company

Exhibits.
—
P.83.
Certified
copy of
Commercial
Union
Assurance
Company,
Ltd.
Policy No.
15412505,
18th July,
1933—con-
tinued.

THE SCHEDULE

THE INSURED: MESSRS. KENNEDY & COMPANY,
COLOMBO

<p>10 THE PROPERTY INSURED: RUPEES ONE HUNDRED AND TWENTY FIVE THOUSAND ONLY on STOCK of REPTILE SKINS loose or in packages whilst stored in the basement of the "TIMES BUILDINGS," situate in MAIN STREET, FORT, COLOMBO Said Building is constructed of walls of BRICK roof of STEEL with timber boarding covered with ASBESTOS CEMENT SHEETING and consist of basement, ground floor and six storeys over in height Said building is occupied AS PRINTING WORKS, 20 OFFICES and RETAIL SHOPS.</p> <p style="text-align: center;">Certified true copy. LEE HEDGES & CO. LTD. G. D. S. CROSSMAN Agents. 17th April, 1934.</p>	<p>SUM INSURED</p> <p>Rs. 125,000/-</p>
<p>TOTAL SUM INSURED: RUPEES ONE HUNDRED AND TWENTY FIVE THOUSAND ONLY</p>	<p>Rs. 125,000/-</p>

PERIOD OF INSURANCE:

30 From the seventeenth day of July 1933 to four o'clock in the afternoon of the seventeenth day of July 1934.

FIRST PREMIUM: Rs. 312.50 RENEWAL PREMIUM: Rs. 312.50
DUE ON 17th July.

IN WITNESS whereof We the Agents of the COMMERCIAL UNION ASSURANCE COMPANY LIMITED, on behalf of the said Company, by virtue of a Power of Attorney, have subscribed our names at COLOMBO this eighteenth day of July in the year One thousand nine hundred and thirty three.

LEE, HEDGES & CO. LTD.

(Sgd.) G. D. S. CROSSMAN

Agents.

40 Examined.

Exhibits.

**GENERAL CONDITIONS AND STIPULATIONS UPON WHICH THIS
POLICY IS GRANTED.**

P.83.

Certified
copy of
Commercial
Union
Assurance
Company,
Ltd.
Policy No.
15412505,
18th July,
1933—con-
tinued.

1. If there be any material misdescription of any of the property hereby insured, or of any building or place in which such property is contained, or any misrepresentation as to any fact material to be known for estimating the Risk, or any omission to state such fact, the Company shall not be liable upon this Policy so far as it relates to property affected by any such misdescription misrepresentation or omission

2. No payment in respect of any premium shall be deemed to be payment to the Company unless a printed form of receipt for the same signed by an official or duly appointed Agent of the Company shall have been given to the Insured. 10

3. The Insured shall give notice to the Company of any Insurance or Insurances already effected, or which may subsequently be effected, covering any of the property hereby insured, and unless such notice be given and the particulars of such Insurance or Insurances be stated in or endorsed on this Policy by or on behalf of the Company before the occurrence of any loss or damage all benefit under this Policy shall be forfeited.

4. If the whole or any part of any Building hereby insured or containing property hereby insured or the whole or any part of any Building of which it is part shall fall or become displaced all Insurance by this Policy on it or its contents shall cease unless the Insured shall prove that the fall or displacement was caused by fire 20

5. The Insurance does not cover

(a) Loss by theft during or after the occurrence of a fire

(b) Loss or damage to property occasioned by its own fermentation, natural heating or spontaneous combustion (except as may be provided in accordance with Condition 6 (f), or by its undergoing any heating or drying process

(c) Loss or damage occasioned by or through or in consequence of 30

(1) The burning of property by order of any public authority

(2) Subterranean Fire

(d) Loss or damage directly or indirectly proximately or remotely occasioned or contributed to by or through invasion, act of foreign enemy, riot, civil commotion, rebellion, insurrection, military or usurped power or martial law, earthquake, typhoon, hurricane, volcanic eruption or other convulsion of nature, or by any consequence of any of the said occurrences

N.B.—In the event of the Insured making any claim for loss or damage under this Policy, he shall (if so required by the Company) produce proof that the loss or damage arose independently of and was not directly or indirectly proximately or remotely occasioned or contributed to by or in 40

connection with or by any consequence of any of the events or occurrences referred to in Condition 5 (d)

Exhibits.

6. Unless otherwise expressly stated in the Policy the Insurance does not cover

- (a) Goods held in trust or on commission
- (b) Bullion or unset precious stones
- (c) Any curiosity or work of art for an amount exceeding £20
- (d) Manuscripts, plans, drawings, or designs, patterns, models or moulds.

10 (e) Securities, obligations, or documents of any kind, stamps, coined or paper money, cheques, books of account or other business books.

(f) Coal, against loss or damage occasioned by its own spontaneous combustion

(g) Explosives.

(h) Loss or damage occasioned by explosion; but loss or damage by explosion of gas used for illuminating or domestic purposes in a Building in which gas is not generated and which does not form part of any gas works, will be deemed to be loss by fire within the meaning of this Policy

20

(i) Loss or damage occasioned by or through or in consequence of the burning, whether accidental or otherwise, of forests, bush, prairie, pampas or jungle, and the clearing of lands by fire.

7. Under any of the following circumstances the Insurance ceases to attach as regards the property affected unless the Insured, before the occurrence of any loss or damage, obtains the sanction of the Company signified by endorsement upon the Policy, by or on behalf of the Company

(a) If the trade or manufacture carried on be altered, or if the nature of the occupation of or other circumstances affecting the Building insured or containing the insured property be changed in such a way as to increase the risk of loss or damage by fire

30

(b) If the Building insured or containing the insured property become unoccupied and so remain for a period of more than 30 days

(c) If property insured be removed to any Building or place other than that in which it is herein stated to be insured

(d) If the interest in the property insured pass from the Insured otherwise than by Will or operation of law

8. The Insurance does not cover any loss or damage to property which, at the time of the happening of such loss or damage, is insured by, or would, but for the existence of this Policy, be insured by any Marine Policy or Policies except in respect of any excess beyond the amount which would have been payable under the Marine Policy or Policies had this Insurance not been effected.

40

9. The Insurance may be terminated at any time at the request of the Insured, in which case the Company will retain the customary short period

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Certified
copy of
Commercial
Union
Assurance
Company,
Ltd.
Policy No.
15412505,
18th July,
1933—con-
tinued.

Exhibits.
 P.83.
 Certified
 copy of
 Commercial
 Union
 Assurance
 Company,
 Ltd.
 Policy No.
 15412505,
 18th July,
 1933—con-
 tinued.

rate for the time the Policy has been in force. The Insurance may also at any time be terminated at the option of the Company, on notice to that effect being given to the Insured, in which case the Company shall be liable to repay on demand a rateable proportion of the Premium for the unexpired term from the date of the cancelment.

10. On the happening of any loss or damage the Insured shall forthwith give notice thereof to the Company, and shall within 15 days after the loss or damage, or such further time as the Company may in writing allow in that behalf, deliver to the Company

(a) A claim in writing for the loss and damage containing as particular an account as may be reasonably practicable of all the several articles or items of property damaged or destroyed, and of the amount of the loss or damage thereto respectively having regard to their value at the time of the loss or damage, not including profit of any kind

(b) Particulars of all other Insurances, if any.

The Insured shall also at all times at his own expense produce, procure and give to the Company all such further particulars, plans, specifications, books, vouchers, invoices, duplicates or copies thereof, documents, proofs and information with respect to the claim and the origin and cause of the fire and the circumstances under which the loss or damage occurred, and any matter touching the liability or the amount of the liability of the Company as may be reasonably required by or on behalf of the Company together with a declaration on oath or in other legal form of the truth of the claim and of any matters connected therewith.

No claim under this Policy shall be payable unless the terms of this condition have been complied with.

11. On the happening of any loss or damage to any of the property insured by this Policy, the Company may:—

(a) Enter and take and keep possession of the building or premises where the loss or damage has happened

(b) Take possession of or require to be delivered to it any property of the Insured in the building or on the premises at the time of the loss or damage

(c) Keep possession of any such property and examine, sort, arrange, remove or otherwise deal with the same

(d) Sell any such property or dispose of the same for account of whom it may concern

The powers conferred by this Condition shall be exercisable by the Company at any time until notice in writing is given by the Insured that he makes no claim under the Policy, or, if any claim is made, until such claim is finally determined or withdrawn, and the Company shall not by any act done in the exercise or purported exercise of its powers hereunder, incur any liability to the Insured or diminish its right to rely upon any of the conditions of this Policy in answer to any claim

If the Insured or any person on his behalf shall not comply with the requirements of the Company or shall hinder or obstruct the Company in the exercise of its powers hereunder, all benefit under this Policy shall be forfeited.

The Insured shall not in any case be entitled to abandon any property to the Company whether taken possession of by the Company or not

10 12. If the claim be in any respect fraudulent, or if any false declaration be made or used in support thereof, or if any fraudulent means or devices are used by the Insured or any one acting on his behalf to obtain any benefit under this Policy; or, if the loss or damage be occasioned by the wilful act, or with the connivance of the Insured; or, if the claim be made and rejected and an action or suit be not commenced within three months after such rejection; or (in case of an Arbitration taking place in pursuance of the 17th Condition of this Policy) within three months after the Arbitrator or Arbitrators or Umpire shall have made their award, all benefit under this Policy shall be forfeited.

20 13. The Company may at its option reinstate or replace the property damaged or destroyed, or any part thereof, instead of paying the amount of the loss or damage, or may join with any other Company or Insurers in so doing, but the Company shall not be bound to reinstate exactly or completely, but only as circumstances permit and in reasonably sufficient manner, and in no case shall the Company be bound to expend more in reinstatement than it would have cost to reinstate such property as it was at the time of the occurrence of such loss or damage, nor more than the sum insured by the Company thereon.

30 If the Company so elect to reinstate or replace any property the Insured shall, at his own expense, furnish the Company with such plans, specifications measurements, quantities, and such other particulars as the Company may require, and no acts done, or caused to be done by the Company with a view to reinstatement or replacement shall be deemed an election by the Company to reinstate or replace.

If in any case the Company shall be unable to reinstate or repair the property hereby insured, because of any Municipal or other regulations in force affecting the alignment of streets, or the construction of buildings, or otherwise, the Company shall, in every such case, only be liable to pay such sum as would be requisite to reinstate or repair such property if the same could lawfully be reinstated to its former condition.

40 14. The Insured shall, at the expense of the Company, do, and concur in doing, and permit to be done, all such acts and things as may be necessary or reasonably required by the Company for the purpose of enforcing any rights and remedies, or of obtaining relief or indemnity from other parties to which the Company shall be or would become entitled or subrogated, upon its paying for or making good any loss or damage under this Policy, whether such acts and things shall be or become necessary or required before or after his indemnification by the Company

Exhibits.
P.83.
Certified
copy of
Commercial
Union
Assurance
Company,
Ltd.
Policy No.
15412505,
18th July,
1933—con-
tinued.

Exhibits.
 —
 P.83.
 Certified
 copy of
 Commercial
 Union
 Assurance
 Company,
 Ltd.
 Policy No.
 15412505,
 18th July,
 1933—*con-
 tinued.*

15. If at the time of any loss or damage happening to any property hereby insured, there be any other subsisting Insurance or Insurances, whether effected by the Insured or by any other person or persons, covering the same property, this Company shall not be liable to pay or contribute more than its rateable proportion of such loss or damage.

16. If the property hereby insured shall, at the breaking out of any fire, be collectively of greater value than the sum insured thereon, then the Insured shall be considered as being his own Insurer for the difference, and shall bear a rateable proportion of the loss accordingly. Every Item, if more than one, of the Policy shall be separately subject to this Condition 10

17. If any difference arises as to the amount of any loss or damage such difference shall independently of all other questions be referred to the decision of an Arbitrator, to be appointed in writing by the parties in difference, or, if they cannot agree upon a single Arbitrator, to the decision of two disinterested persons as Arbitrators, of whom one shall be appointed in writing by each of the parties within two calendar months after having been required so to do in writing by the other party. In case either party shall refuse or fail to appoint an Arbitrator within two calendar months after receipt of notice in writing requiring an appointment, the other party shall be at liberty to appoint a sole Arbitrator; and in case of disagreement between the Arbitrators, the difference shall be referred to the decision of an Umpire who shall have been appointed by them in writing before entering on the reference, and who shall sit with the Arbitrators and preside at their meetings. The death of any party shall not revoke or affect the authority or powers of the Arbitrator, Arbitrators or Umpire respectively; and in the event of the death of an Arbitrator or Umpire, another shall in each case be appointed in his stead by the party or Arbitrators (as the case may be) by whom the Arbitrator or Umpire so dying was appointed. The costs of the reference and of the award shall be in the discretion of the Arbitrator, Arbitrators or Umpire making the award. 20
 And it is hereby expressly stipulated and declared that it shall be a condition precedent to any right of action or suit upon this Policy, that the award by such Arbitrator, Arbitrators or Umpire of the amount of the loss or damage if disputed shall be first obtained. 30

18. Every notice and other communication to the Company required by these Conditions must be written or printed.

19. In no case whatever shall the Company be liable for any loss or damage after the expiration of twelve months from the happening of the loss or damage unless the claim is the subject of pending action or arbitration.

A.9.—Letter, Lee, Hedges & Co. Agents for the Commercial Union Assurance Co., Ltd. to Kennedy & Co.

COMMERCIAL UNION ASSURANCE COMPANY LIMITED
(OF LONDON)

Ceylon Agency,
Colombo.
6th September 1934.

Messrs. Kennedy & Co.,
Main Street,
Colombo.

Exhibits.

A.9.
Letter,
Lee, Hedges
& Co.,
Agents
for the
Commercial
Union
Assurance
Company,
Ltd. to
Kennedy
& Co., 6th
September,
1934.

10 Dear Sirs,

With reference to your letter of the 4th instant, we enclose a statement giving the insurances which we have been able to trace from our records as having been placed by you with this company since the year 1922.

Yours faithfully,

LEE, HEDGES & CO. LIMITED

Agents.

A.8.—Statement of Insurances taken out by Kennedy & Co.

POLICY NO.	CONTENTS	SUM INSURED	PERIOD	PREMIUM	A.8. Statement of Insurances taken out by Kennedy & Co.
20	11705890 Household furniture at St. Bryce	4,000/-	1/3/21/22	Rs. 250.00	
	On Stock of Boots & Shoes	96,000/-			
	Do. Household furniture at St. Bryce	4,000/-	1/3/22/23	150.00	
	On Stock of Boots & Shoes	56,000/-			
Do.	Household furniture at Invermay	4,000/-	1/3/23/24	150.00	
	On Stock of Boots & Shoes	56,000/-			
11705890	Cancelled on 11.11.24—refund of Rs. 44.80 allowed				
13292761	Household furniture at Invermay	4,000/-	11/11/24/25	50.00	
	Stock of Boots & Shoes	16,000/-			
13292589	Stock in trade—"Times Bldg."	100,000/-	12/3/24/25	375.00	
	Sum Insd. from 11/11/24	140,000/-			
30	Do.	140,000/-	12/3/25/26	525.00	
	Do.	200,000/-	12/3/26/27	750.00	
13673574	Household furniture at Invermay	4000/-	20,000/-	12/3/26/27	50.00
	Stock of Boots				
13292589		250,000/-	12/3/27/28	937.50	
13673574	Household furniture at Delta	20,000/-	12/3/28/29	50.00	
13292589	Stock in trade "Times Building"	300,000/-	12/3/28/29	1,125.00	
13673574	Household Furniture at "Delta"	20,000/-	12/3/29/30	50.00	
13292589	Stock in trade "Times Building"	300,000/-	12/3/29/30	1,125.00	
40	13673574 Furniture & Stock in trade Bung	20,000/-	12/3/30/31	50.00	
	13292589 Stock in trade "Times Building"	325,000/-	12/3/30/31	1,218.75	
13673574	Furniture & Stock in trade in Bung	20,000/-	12/3/31/32	50.00	
13292589	Stock in trade "Times Building"	325,000/-	12/3/31/32	1,218.75	
13292589	Do.	175,000/-	12/3/32-15/4/32	61.13	

Exhibits.

P.31.—Gas Meter Reading card of Times of Ceylon Co., Ltd. from 30th December, 1932 to December, 1933.

P.31.
Gas Meter
reading
card of
Times of
Ceylon Co.,
Ltd., from
30th Decem-
ber, 1932 to
December,
1933.

(Figures in italics are shown in pencil and ink in the original)

Messrs. The Times of Ceylon Co. Ltd.
P O Box 159
Colombo.

1. Process Dept. 10 Lt.
2. Cooker & Heating. 200 Lt.
3. Monotype Dept. 20 Lt. Insert Meter No. on bill.
4. Linotype Room. 30 Lt.

1488
No. ~~4602~~
Previous No. 1727
Agreement Form
Dated

10

Also Using Folios

Gas per 1000 Cubic Feet Rs. *2/75* 3/- from 1.10.33 Rs. Burner Maintenance

Meter						Deposit	Appliances on Hire				
Fixed	Removed	No.	Make	Size	Rent	Amount	Fixed	Re- moved	Gas Co.No.	Description	Rent
13/11/31	24.10.33	333656	G. in C	200	<i>4/50</i>	MAIN METER SUB- METERS	24/12/31		1699	Bakerloo	1/-
28/12/31	14. 8.33	393777	"	5	<i>-/39</i>						
4/1/32		396943	"	20	<i>-/75</i>						
5/1/32		384720	"	30	<i>1/-</i>						
14/8/33		392817	"	10	<i>-/50</i>						

20

B/F	Index	Consumption	Remarks 1933	Index	Consumption	Remarks 1934.
			1647/585 3 2/25			
30 Dec. 32	16400		Reset for 4 meters <i>6/62</i> NOTE. 29/12 There are 3 Sub- Meters but these are fixed for their guid- ance.	Approx.		
2/2/33						
Jan.	17852	✓ 1452		Approx	1423	✓ Approx
5 2	17991	✓ 139				
12 2	18305	✓ 314				
19	18625	✓ 320				
Feb. 27	18972	✓ 1120	✓ Separate A/cs for each meter from March 1933	Approx	WH 1257	✓ Approx
5 3	19304	✓ 332				
12	19637	✓ 333				
19	19955	✓ 318				
26	20271	✓ 316				
Mar. 30	20443	✓ 1471	see Folios 1487/1 1487/2 1487/3 and 1487/4	Approx	1423	✓ Approx
2 4	20588	✓ 143				
9	20939	✓ 351				
16	21197	✓ 258				
23	21497	✓ 300				
April 3/5	21945	✓ 1502	✓			
7 5	22124	✓ 179				
14	22453	✓ 329				
21	22804	✓				
	23157	✓				
May 29	23180	✓ 1235	✓			
4 6	23483	✓ 303				

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Exhibits.

P.31.

Gas Meter reading card of Times of Ceylon Co., Ltd. from 30th December 1932 to December, 1933—continued.

B/F	1933		Remarks 1933	1934		Remarks 1934
	Index	Consumption		Index	Consumption	
11	23788	305				
18	24119	331				
25	24458	339				
June	24658	1478				
2 7	24802	144				
10	25148	346				
16	25489	341				
23	25822	333				
July 3	26202	1544				
6 8	26501	299				
13	26844	343				
20	27185	341				
27		336				
Aug. 29	27615	1413				
3 9	27842	127				
10	28168	326				
17	28495	327				
20	28982	1367	Removed Byepassed from 1st October			
24	29070	88				
Oct. 28	Approx	1335	Approx average monthly consumption			
Nov. 30	Approx.	1423				
Dec.	Approx.	1343	2 days not working			

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Messrs. C. C. Wakefield & Co. Ltd.
Times Buildings, Duke St.
Colombo

1489
No. ~~1603~~
Previous No.
Agreement Form
Dated 28.2.34

Also Using Folios

Laboratory

Gas per 1000 Cubic Feet Rs. 3/-						Rs. Burner Maintenance					
Meter						Deposit	Appliances on Hire				
Fixed	Removed	No.	Make	Size	Rent	Amount	Fixed	Re-moved	Gas Co.No.	Description	Rent
9.3.34		382557	G.M.C.	5	-/37	30/2					

Exhibits.
 P.31.
 Gas Meter
 reading
 card of
 Times of
 Ceylon
 Co., Ltd.
 from 30th
 December,
 1932 to
 December,
 1933—con-
 tinued.

	Index	Consumption	Remarks 1933	Index	Consumption	Remarks 1934.
B/F						
Dec.						
Jan.						
Feb.			9/3 /	000		
Mar.			29	000	× 1 0 ?	
April						
May						
June						
July						
Aug.						
Sept.						
Oct.						
Nov.						
Dec.						

**P.33.—Extract from Police Note Book—Reports dated 30th September, 1933,
2nd October, 1933, 16th October, 1933.**

Exhibits.

P.33.

- 30.9.33—6.30 a.m. At Times of Ceylon office Mr. Weerasinghe Superintendent of Fire Brigade informs me that one of his firemen found a partly burnt suit case containing two empty tins of petrol wrapped in a gunny. Mr. Weerasinghe points out the spot the suit case was found. This spot is by the wall near the lift. I place a P.C. on guard over the suit case which has been kept on the verandah of Messrs. Kennedy. Mr. Weerasinghe says he can produce the fireman when required.
- 10 7.5 a.m. On being relieved by S.I. Musafar of Pettah I gave charge of the suit case and its contents to him. I also show the production to S.P. Mr. Muller and showed him the spot it was discovered.
- 2.10.33—5 p.m. On the orders of A.S.P. North I send my informant.
- 16.x.33—5 p.m. At No. 8 Garden, Lock Gate Lane, I along with S.I. Attygalle, 2 P.Ss. and 5 P.Cs. arrested a man at the entrance to garden No. 8 I found 100 packets ganja wrapped in white paper in his right hand. I searched his waist and found in small silver coin cash Rs. 1/05. S.I. Attygalle was present during the search. I am taking accused and productions to Maradana.
- 20 These packets were in a sinhalese news paper.

Extract from Police note book—Reports dated 30th September, 1933, 2nd October, 1933 and 16th October, 1933.

P.47.—Statement of Gas Consumption for 1933 of the Times of Ceylon Building.

1933

Times of Ceylon Monthly Consumption on 200 Lt. Meter

	January	= 145,200	cubic feet.
	February	= 112,000	„
	March	= 147,000	„
	April	= 150,200	„
	May	= 123,500	„
	June	= 147,800	„
30	July	= 154,400	„
	August	= 141,300	„
	September	= 136,700	„

P.47.
Statement of gas consumption for 1933 of the Times of Ceylon Building.

September reading was taken on the 28th—28982.

Meter removed on October 24th, state—29070.

Consumption from September 28th to October 24th was 8,800.

Average daily consumption approximately 4,750 cubic feet.

The 8,800 cubic feet includes consumption on Thursday the 28th and Friday the 29th. Previous to fire.

D. C. LORNIE

11 April 34

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Exhibits. **P.48.—Statement showing sizes of different pipe lines and calculations as to gas capacity.**

P.48.
Statement showing sizes of different pipe lines and calculations as to gas capacity.

Specific Gravity 0.50

Length of Pipe in feet.		approx. 890 c. ft. per Hour	
30 ft.	2"	770	" "
40 ft.	2"	680	" "
50 ft.	2"	620	" "
60 ft.	2"	560	" "
70 ft.	2"	520	" "
80 ft.	2"	490	" "
90 ft.	2"	460	" "
100 ft.	2"	460	" "
40 ft.	3"	2240	" "
50 ft.	3"	1980	" "
60 ft.	3"	1800	" "
70 ft.	3"	1630	" "
80 ft.	3"	1510	" "
90 ft.	3"	1420	" "
100 ft.	3"	1340	" "

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D. C. LORNIE
11-April-34

P.49.
Extract from note book of Assan Aliar.

P. 49

P.49.—Extract from Note Book of Assan Aliar.

Times of Ceylon,
Duke Street, Fort.
200 lt. G.M.C. 333656

Date	State	W' Line
18. 12. 32	1-5-9-1-4	+ 2 B ✓
25. 12. 32	1-6-2-2-0	+ 2 B ✓
1. 1. 33	1-6-4-4-2	0 < ✓
8. 1. 33	1-6-7-1-7	+ 2 B ✓
15. 1. 33	1-7-0-3-4	0 < ✓
22. 1. 33	1-7-3-6-2	+ 2 B ✓
29. 1. 33	1-7-6-7-2	0 < ✓
5. 2. 33	1-7-9-9-1	+ 2 B ✓
12. 2. 33	1-8-3-0-5	+ 2 B ✓
19. 2. 33	1-8-6-2-5	+ 2 B ✓
28. 2. 33	1-8-9-5-5	+ 2 B ✓
5. 3. 33	1-9-3-0-4	2 B ✓

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	Date	State	W' Line	Exhibits.
	12. 3.33	1-9-6-3-7	0< ✓	P.49. Extract from note book of Assan Aliar —continued.
	19. 3.33	1-9-9-5-5	+ 2 B ✓	
	26. 3.33	2-0-2-7-1	+ 2 B ✓	
	2. 4.33	2-0-5-8-8	0< ✓	
	9. 4.33	2-0-9-3-9	+ 2 B ✓	
	16. 4.33	2-1-1-9-7	+ 2 B ✓	
	23. 4.33	2-1-4-9-7	+ 2 B ✓	
	30. 4.33	2-1-8-0-6	+ 2 B ✓	
10	7. 5.33	2-2-1-2-4	+ 2 B ✓	
	14. 5.33	2-2-4-5-3	+ ✓ 2 B ✓	
	21. 5.33	2-2-8-0-4	+ 2 B ✓	
	28. 5.33	2-3-1-5-7	0< ✓	
	4. 6.33	2-3-4-8-3	+ 1 B ✓	
	11. 6.33	2-3-7-8-8	2 B ✓	
	18. 6.33	2-4-1-1-9	0< ✓	
	25. 6.33	2-4-4-5-8	+ 2 B ✓	
	2. 7.33	2-4-8-0-2	+ 1 B ✓	
	9. 7.33	2 5 1 4 8	× 2 B ✓	
20	16. 7.33	2 5 4 8 9	× 2 B ✓	
	23. 7.33	2 5 8 2 2	× 2 B ✓	
	30. 7.33	2 6 1 5 5	× 2 B ✓	
	6. 8.33	2 6 5 0 1	× 3 B ✓	
	13. 8.33	2 6 8 4 4	× 2 B ✓	
	20. 8.33	2 7 1 8 5	× 2 B ✓	
	27. 8.33	2 7 5 2 1	× 2 B ✓	
	3. 9.33	2 7 8 4 2	× 2 B ✓	
	10. 9.33	2 8 1 6 8	× 2 B ✓	
	17. 9.33	2 8 4 9 5	× 2 B ✓	
30	24. 9.33	Not watering	Absent	

K.3.—Document in the handwriting of Alexander Kennedy.

The undernoted reptile skins being the property of the Wewelduwa Tanneries, Kelam, are now placed with Messrs. Kennedy & Co., at Colombo for sale on consignment the proceeds to be credited to the account of the Tannery on realisation of entire sale or any portion thereof.

The contents are
dated Colombo

Sgd,

Rcd. by

K.3.
Document
in the hand-
writing of
Alexander
Kennedy.

At 30/9/33

Overdraft Rs. 9852.59

Exhibits.

Goods held under Trust Receipt

Reptile skins	
Crocs.	Rs. 8000
Pythons	3000
Lizards	3000
	<u>Rs. 14,000</u>

X.1.
Statement
of drawings
and deposits
of Kennedy
& Co. at the
Chartered
Bank of
India,
Australia &
China—con-
tinued.

Stored at Tannery
Shipment to be made Oct/Dec 1933

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27/1/34**X.7.—Statement relating to Alexander Kennedy. (Unsigned.)**

In business in Colombo 13 years trading under K. & Co. occupied premises at Bristol Buildings for 3 years then the Old Times Building owned by Boustead. Then to New Times Building about 1½ years ago. Trade carried on in Boots, Shoes, Men's outfitting Hosiery and Skins, Leather goods etc. Mr. Kennedy attends business personally and employs staff of 25 including coolies. Business is carried on 6 days week from 8 a.m. to 5 p.m. Saturdays to 3 p.m.

X.7.
Statement
relating to
Alexander
Kennedy.
(Unsigned)

Removal.

20 It was arranged stock was to be transferred on 30th September and was stocked on floor during evening of 29th ready for removal next day. Mrs. Kennedy was assisting at old shop getting stock down from racks. Work was being done by one or two assistants (Hossan). Mr. Kennedy was in new shop practically all day and went across old shop to shut up at about 10.30 p.m. Mr. Kennedy and several coolies were still at old shop finishing work. John, the assistant, who was looking after repairs in the Basement came up to main shop to help with fixtures at about 5 p.m. Thereafter no one was in the Basement. On going to old shop after 10.30 p.m. Mr. Kennedy sent the coolies away and sent one of the senior assistants Hossan for a soda. Soda was brought and at West door of ground floor were Mrs. Kennedy and Times Watcher. Mr. Kennedy then went across to his desk near the centre of the ground floor, took out the shop key, placed it in the door. Watcher was present and Mrs. Kennedy. Mr. Kennedy crossed the floor towards the pillar at the East side near the spiral staircase to put off the switch there. As he raised his hand towards the switch a flash of flame came up and he put his hands up to protect his face. Next he remembered he was lying on the floor and his socks alight. He kicked his feet to try and put out the flames. Next remembered clambering somewhere thinks it must have been the window and then
40 found himself in the roadway to the East of the Building where he was found by Mr. Owen of C.C. Co., Mr. Owen placed Osmund in the car and told Mrs. Kennedy who was running about the front of the building.

In the Privy Council.

No. 69 of 193

ON APPEAL FROM THE SUPREME COURT
OF THE ISLAND OF CEYLON (ASSIZES
COURT OF COLOMBO).

BETWEEN

ALEXANDER KENNEDY ♦ *Appellant*

AND

THE KING - - - ♦ *Respondent*

RECORD OF PROCEEDINGS.

VOL. II.—EXHIBITS.

SANDERSON, LEE & CO.,

7-11, Moorgate, E.C.2.

Solicitors for Appellant

BURCHELLS,

5, The Sanctuary,

Westminster, S.W.1.

Solicitors for Respondent