

IN THE SUPREME COURT OF SOUTH AFRICA.

(TRANSVAAL PROVINCIAL DIVISION).

BEFORE:

THE HON. MR. DE WET, J.P.

In the case of:

THE STATE vs. MANDELA AND 9 OTHERS.

CHARGE: Sabotage.

PLEA: Not guilty.

Dr. Percy Yutar            )  
and with him            ) – FOR THE STATE.  
Mr. Naude                )  
Mr. Vorster               )

Mr. Berrange            )  
Mr. Bizos                ) - FOR THE DEFENCE.  
Mr. Chaskalson         )  
Mr. Fischer             )

Mr. Lee - - INTERPRETER.

6<sup>th</sup> DECEMBER, 1963

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- EXTRACT OF EVIDENCE -

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ISMAIL ESSOP MAKDA, declares under oath

EXAMINATION BY DR. YUTAR:

Makda, what are your qualifications? --- I am a clerk in the employ at present Eric Singer.

A clerk. You were formerly in the employ of James Kantor and Partners? --- That is so.

Do you hold any degrees? --- Yes, I have a B.A. at the University of the Witwatersrand, and I have just written my final one subject in the Attorney's Submission Examination.

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Attorney's Admission Examination. When did you assume or enter into the employment of James Kantor and Partners? --- It was about the end of 1956.

The end of 1956. As a clerk? --- As an Articled

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Clerk.

As an Articled Clerk. I am not going to ask you what your duties were there then, because I am only interested in the period 1961, 62, 63. At the beginning of July 1961, what was your position with the firm then? --- . . . . . My Articles had expired and I stayed on with the firm as an ordinary clerk.

As an ordinary clerk? --- Yes.

Yes, and what were your duties? --- I did all the work I did two years previously, except that I wasn't allowed to go to Court or interview prisoners in court.

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You were not allowed? --- No, I was disqualified.

And who were the members of the partnership,

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when you joined in 1956? What changes took place thereafter? --- There were no partners when Mr. Kantor opened his practice in 1956.

I can't hear? --- When I joined the firm, I joined the firm Edelstein and Kantor.

Edelstein and Kantor? --- And a few months later Mr. Kantor and Mr. Edelstein split partnership, and I joined Mr. Kantor, although he was practicing under

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the Name of James Kantor and Partners, he was on his own.

He was on his own. Did anybody join him? --- Subsequently yes, Mr. Zwarenstein and Mr. Joffe joined him.

Zwarenstein and Mr. Joffe. For the purpose of record, is Mr. Joffe you refer to, is that the instructing attorney in this case? --- Yes.

Not for Mr. Kantor, but the instructing attorney for the other accused? --- Yes.

Right then, under what name did that further partnership go under? --- Kantor, Zwarenstein and Partners.

Right, then how long did that partnership last? --- Up to the beginning of 1961, it didn't last for very

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long.

Yes, and then what happened? --- And then Mr. Wolpe joined the firm.

Mr. Wolpe joined the firm. When did he join the firm? --- Towards the end of 1959/60, the beginning of '60.

And the partnership now traded under . . . conducted a profession under what style? --- It wasn't a partnership. Mr Wolpe was articulated to Mr. Kantor.

Yes? --- If I recall correctly, and the firm was still conducted under the name of Kantor, Zwarenstein  
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and Partners.

Did Mr. Wolpe conclude his articles? --- Yes, to the best of my knowledge, yes.

And any change in the style? --- Subsequently the firm was called James Kantor and Partners.

James Kantor and Partners, and who in fact, were the partners? --- Mr. James Kantor and Mr. Harold Wolpe.

And Mr. Wolpe. Mr. Kantor and? --- Harold Wolpe.

Did Mr. Kantor have his own office? --- His own private office, yes.  
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Did Mr. Wolpe have his own office? --- That is so.

And did you have an office? --- That is right.

Any blinds in your office? --- Yes.

I'll come back to that later. Did Mr. Wolpe have blinds in his office? --- Yes. All the offices . . . .

All the offices were furnished with venetian blinds? --- Venetian blinds, with the exception of one.

Now, did you know a man . . . well I think there is no dispute about this, Mr. Kantor is accused No. 8 in this case? --- That is so.

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Harold Wolpe of course, is not with us at the moment. Now did you know Mr. Wolpe? --- Yes, I did.

And do you know whether or not he was interested

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in politics? --- Yes, I did.

Do you know whether he maintained that interest whilst he was a member of the firm James Kantor and Partners? --- Yes.

Can you tell whether that fact was known to the office? --- I am unable to say that.

Unable to say. As far as you are concerned, did he continue with his political activities? --- Yes.

In fact, what did you call him in the office? You can say it, its quite in order? --- I used to often  
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call him a Communist.

Well you can give us the full title? --- I used to call him "you bloody communist".

"You bloody communist", in the office? --- Yes.

And what was his answer to that? --- Well, he used to call me a racist.

Call you a racist in reply. Now did you know how the office was run? --- Yes.

Who had signing power of cheques, during this period? --- That is during the time James Kantor and Part-  
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ners, was a partnership between Mr. Kantor and Mr. Wolpe, or prior to that?

That is the only time I am referring to? --- There were three people who had signing powers originally, namely Mr. James Kantor, Mr. Harold Wolpe and Mr. Abraham Kantor.

Yes, Abraham Kantor being the late father of Mr. Kantor? --- That is so.

Anybody else thereafter? --- Yes, thereafter I had the power to sign cheques.

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You also had a power to sign cheques, and do you personally, have knowledge of the filing system in that office? --- Yes.

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Now let me put in straightaway, that's out of context, but for a good reason, this file. Do you recognise it? (File handed to witness)? Don't look inside, just the answer? --- No, I do not recognise this file.

I mean can you tell me where the file comes from? --- Yes, it comes from the office of James Kantor and Partners.

Now, this file, there is a number there? --- There is a number 5275.

5275. Is that a file kept in the office of James  
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Kantor and Partners? --- It is supposed to be.

Right, do you recognise the cover? --- Yes.

Do you recognise the number in blue? --- Yes.

And whose handwriting is on it? --- The handwriting is that of Mr. Wolpe.

The handwriting is that of Mr. Wolpe. EXHIBIT 'KI' HANDED IN TO COURT. And the handwriting of Mr. Wolpe, contends the word "File – Minister's Order," and in the corner "Spark"? --- That is so.

Is that the usual procedure adopted with regard  
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to the filing system, that you have a subject matter on top, and when the file is disposed of you put "file"? --- That is so.

Allright, I want you to open it now, and tell us what is the first document there? The very first one? --- The first document is the Magazine headed "Spark", Mandela visit to Africa.

Its Headed "Spark"? --- Yes.

The date? --- February the 21<sup>st</sup> 1963.

And if you turn to the back, you will see where  
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it is . . . by whom it was printed, and where? --- Printed by Pioneer Press (Pty.) Ltd., Shelley Road, Slat River, The Proprietors of Tableview, Printing and Publishing Co., 22 Chambers Building, 6 Barracks Street, Cape Town.

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Well we shall lead evidence as to that in due course. Now I want you to turn to the cover. What does the cover show? I'm referring to the cover of that book? --- It's headed "Spark" and it reads "Mandella's visit to Africa".

"Mandela's visit to Africa", and there's a big photograph there? --- There's a big photograph.

Let me interrupt again, do you know Mandela? --- Yes, I do.

Who is he? --- Accused No. 1 in this case.

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Was he in any way connected with the firm? --- No, he was not.

Was he a client of the firm? --- Yes, I think he was.

Did he ever come to the firm? --- Yes, on a few occasions.

On a few occasions. No don't turn it over so quickly, I am not finished with it yet. Now there's a photograph there of Mandela? --- That is so.

Taken with whom? --- I do not recognise the other two persons.

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You don't recognise the other two persons. Right.

Now would you please be so kind as to read the subscription to that photograph? --- (Witness reads, as requested by Mr. Yutar).

Yes, it says "more pictures on pages 4 and 5"? --- Yes.

Now let's take these pictures in turn. The top one? --- "Mandela's visit to Africa." Left: Is a photograph of Mandela with a person I don't recognise.

The subscription, yes? --- (Witness reads sub-

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scription).

There's another picture on that page showing? --- A group of persons amongst which is Mr. Mandela.

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You recognise his photo? --- Yes, I do.

And the subscription reads?> --- (Witness quotes from subscription).

And do you know what the P.L.N. stands for? --- No, I do not.

You don't know. Alright, we'll lead the evidence in due course. Now, those are the two pictures on that page. Right now the next page? --- There is also another photograph of Mr. Mandela with two others whom I do not recognise.

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And the subscription reads? --- (Witness reads subscription). There is also another photograph . . .

They don't mention names here? That's right, there are no names mentioned. Two other Tunisian Government representatives there, sitting around a table? --- It appears to be round a table.

Right, now further about that? --- Mandela with a gentleman in a military or uniform. (Reads subscription).

You don't know who he is? --- No, I don't.

We shall lead evidence of somebody who met him,

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to give evidence in this court. Now would you pass that to His Lordship please, and then he can show it . . . (Handed to the Court). EXHIBIT KI.A HANDED INTO COURT.

I just want to refer to one other document there. (Handed back to Mr. Yutar). Now just one other book there, and that is entitled? --- "Fighting Talk".

"Fighting Talk", published on what date? --- February 1963.

Printed by? --- Published by the person at Box 1355. It is on the first page.

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Right, now all I am interested in is the photograph of, I think there are six people over there? --- There are five people.

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Five. Just give us the names? --- Dhuma Nokwe.

Dhuma Nokwe? --- Moses Kotana.

Moses Kotana? --- Robert Resha.

Robert Resha, yes? --- Oliver Tambo, and Tennissen Makawana.

Those are the five people mentioned, and what is the subscription to that composite photo of that five?  
--- (Witness reads).

The A.N.C. Team abroad. Do you know what the A.N.C. stands for? --- It's the African National Congress.

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African National Congress. Now could I just mark that and hand to his Lordship. EXHIBIT 'K1.B'  
HANDED IN TO COURT.

Now the other documents, it is only fair to state, contain advice, legal documents on which legal opinion was sought, and in fact obtained? --- That is so.

That will be then exhibit 'K1' (handed back to Court). Now I would like to deal with the people who visited the office of James Kantor and Partners, and I am going to make here a division – the people visiting

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before the time when communication between communists was prohibited, and after. Now will you tell his Lordship who visited the offices of James Kantor and Partners before that restriction was brought into law? --- Dr. Yutar you are asking me the most impossible question. Hundreds of thousands of people must have visited.

What I mean, people with a political affiliations? --- The political affiliations that I know of included Mr. Sisulu.

That's Accused No. 2? --- no, 2. Mr. Kathrada. 3

Accused No. 5. --- Mr. Bernstein.

Accused No. 6. --- And Mrs. Hodgson.

The full names? --- I don't know.

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Allright, Mr. and Mrs. Hodgson. Right? --- Mr. and Mrs. Harmel.

Mr. and Mrs. Harmel. You say you knew No. 1? --- Yes. I knew him.

Was he a client of the firm? Did he visit the firm? --- Yes, once or twice.

Once or twice? --- Some time ago.

Yes, so you have mentioned No. 1, No. 2. No. 3, did he visit the office? --- No, I don't know Accused No. 3.

You don't know him. No. 4? --- No, I don't know

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Accused No. 4.

No. 6, you've mentioned? --- Yes My Lord.

No. 7, do you know? --- I don't know.

No. 9 and 10? --- No.

Now do you know Goldrieck? --- I have heard of him. I don't know him.

You don't know him. Vivian Ezra? --- Yes.

When did he visit the office, before or after? --- Before.

Before. Julius First? --- Yes.

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Did he visit? --- After.

After, right. Michael Harmel? --- Yes.

Before or after? --- Before and after.

Before and after. Bob Alexander Hepple? --- No.

Mosey John Jack Hodgson? --- Is that Mr. Hodgson?

Yes? --- Yes, he came.

BY THE COURT:

I don't follow that, before or after this restriction? --- Before and after.

EXAMINATION BY MR. YUTAR (CONTINUED):

Ronald Ronnie Kasserils? --- I don't know him.

You don't know him. Moses Kotani? --- I don't  
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know him.

John Joseph Marx? --- Yes, before.

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Before. Johannes Modeso? --- I don't know him.

George Nayter? --- I don't know him.

Billy Nayer? --- I don't know him.

Look Smart Suwande Ngundle (?) ? --- I don't know him.

Philemon Dhume Nokwe? --- I know him, but he was at the office before.

Before. James Dube Radebe? --- I don't know him.

Robert Reshwa (?) ? --- I don't know him.

Joseph Joe Slovo? --- I know him, but he didn't

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visit out offices.

He did not visit the offices. Harold Strachan? --- I don't know him.

Oliver Tambo? --- I don't know him.

Benjamin Turok? --- Yes.

Before or after? --- Before.

Cecil George Williams? --- Yes.

Before or after? --- It was only before.

Before. Now when these people arrived at the office, the period before the restriction who saw them

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and where? --- Mr. Wolpe in his office.

In his office. Did they go direct to his office, or did they go the waiting room before? --- There is a waiting room.

There is a waiting room, so what would be the procedure? --- They had to advise the receptionist of their presence, and the person they wanted to see.

And then they would? --- Well the person who was to be seen would tell the receptionist to send the person through.

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Allright. Now can you tell His Lordship, speaking generally, did they see Wolpe singly, or in pairs, or more? --- No, I presume at times singly, and at time

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in pairs and more.

Now was there any change in the procedure when this restriction became law, preventing communication between communists? --- Yes.

Did you receive any instructions? --- Yes.

From whom? --- Mr. Wolpe.

From Mr. Wolpe. What were those instructions? --- That if people prohibited to see him came to the offices, they would ask for me.

They would ask for you? --- Yes.

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Yes? --- And that I would have to ask them to come into my office, and then advise Mr. Wolpe, either I advised him or the receptionist advised him, and then I had to leave my office, when Mr. Wolpe saw the person concerned.

Now did they come to you singly, or in pairs or in larger groups? --- Singly.

And how did they gather in the office? Singly or more? --- Mr. Wolpe and the person came.

Wolpe and the person. Was there any occasion

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when there was more than two persons, that is including Wolpe and . . . ? --- No I can't recall.

You can't recall. And did you take any other precautions, as far as your office was concerned, when such people arrived? --- I was instructed to close my venetian blinds.

By whom? --- By Mr. Wolpe.

By Mr. Wolpe. Did you do so? --- Yes, I did.

You did, and can you give his Lordship some estimate of the time that they so spent in your office? ---

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Well, usually it was a very short visit.

What duration? What do you mean by short? --- Five/Ten minutes.

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Five/ten minutes, but . . . ? --- but on one occasion I can't remember who the person was, who saw Mr. Wolpe in my office, the time was about 1½ hours.

1½ hours, and what did you do, when you were sort of evicted from your own office? --- Well, I walked around the office.

You walked around the office, and did the staff see you walk around the office? --- Yes.

They did. Did you ever have occasion to go back to your office whilst these meetings were on? --- Yes.

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Did you notice anything when you entered the office? Did the conversation continue? --- No.

What happened, tell His Lordship? --- Immediately stopped.

Conversation immediately stopped, and did it remain stopped whilst you were in the office? --- That's right.

Then you left? --- Yes, I left.

Any such meetings take place during the lunch

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hour? --- Yes, do you mean after or before the restriction?

Before and after? --- Well before, afterwards I don't think they were during lunch hours.

Before but after you don't think so. Allright. Did you ever pay any visits to Wolpe's office . . . Mr. Wolpe's house? --- Yes, I did.

Can you recall any particular occasion, that you went there . . . ? --- Yes, it was some time in 1961. He invited me to dinner at his house.

In his house, and who did you see there? --- A Large number of people, about twenty.

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Who were there? --- It appeared to me members of the Communist Party.

Members of the Communist Party. Any of those

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persons present at this party, did they come to the office of James Kantor and Partners? --- No, I didn't recognise one of the persons who had called at our offices, at that party.

And were you happy about that position, being invited to this gathering? --- No, I wasn't.

Now do you know, you said you spoke about a man called Ezra? --- Yes.

Where did you meet him for the first time? --- I can't remember when, but I met him at our offices.

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Our offices. --- Two or three occasions.

Two or three occasions. Do you know who he saw there? --- He saw always Mr. Wolpe.

Always Mr. Wolpe. Do you know the purpose of those visits? --- I do not know the purpose.

You do not know. AND ON the occasions you saw him, did he come in with assistance, with a walking stick or how did he come in? --- No, he walked normally.

He walked normally. Anything the matter with him? --- Not to my knowledge.

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Not to your knowledge. Alright. Did you ever speak to him? --- Yes, I did.

About what? --- He enquired about an Indian traveller he was interested in employing, and he asked me whether I knew that Indian.

I see, yes. Now did your office do registration of Companies? --- Yes.

Who handled that? --- Well, everybody in the office, whose matter it was, handled it.

Did Kantor handle that? --- Yes.

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INTERJECTION:

I'm sorry My Lord, I didn't hear that answer, can I have that? --- The Registration of Companies.

I have the question, but not the answer? --- Every-

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body in the office who dealt with that matter, including Accused No. 8.

EXAMINATION BY DR. YUTAR (CONTINUED):

And you say Mr. Kantor dealt with it? --- Mr. Kantor dealt with it.

It is important to know, what was his average fee for that work? --- Mr. Kantor's fee for registering a Company was 75 guineas.

75 guineas. Did Mr. Wolpe do that? --- Yes.

And what his average fee? --- I am unable to say.

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Unable to say. Did you do that? --- Yes.

And what was your average fee? --- £45-0-0.

£45-0-0, and of those fees what percentage constituted actual disbursements, or what constituted clear profit. I don't want to disclose legal secrets, but its important in this case, for reasons that will appear later? --- Quite a substantial part of the costs were fees.

Quite a substantial part were for fees, the rest disbursement? --- Disbrusements.

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Was there anything difficult about that work? --- No, unless it was a complicated . . .

Complicated, nothing difficult about it? Nothing.

And had the firm James Kantor and Partners ever turned away from its offices the registration of a company? --- Not within my knowledge.

Not to your knowledge. Was your office competent to deal with it? --- I should say, yes.

Allright. Do you know an attorney called Furman? --- I don't know him personally

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You don't know him personally. Do you know of an attorney called Furman? --- Yes, I do.

And do you know of a gentleman called Sepel? --- Yes.

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I do.

How did you come to know him? --- One morning Mr. Wolpe asked me to deliver a parcel to Mr. Sepel of Mr. Furman's office.

This is rather important. Can you place the date? --- I can't.

The month? --- I think it was sometime towards the end of November 1962, I think.

Towards the end of November 1962. --- It was November 1962.

Allright, we can get the date from Sepel when

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he gives evidence. And you say Mr. Wolpe called you and gave you instructions? --- To deliver this parcel to Mr. Sepel of Mr. Furman's office.

Right, what was the parcel? --- It was a flat envelope-like parcel.

Yes, bulky? --- Not extremely bulky.

Not extremely bulky, and what did he say when he gave you the instruction to deliver this parcel to Mr. Sepel of Furman's office? --- He said I should deliver it to him personally.

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Deliver it to him personally. Did he indicate whether or not Mr. Sepel was expecting it? --- No, he didn't.

He didn't indicate. Did he indicate whether or not Mr. Sepel knew about it? --- No, he didn't.

Did he indicate whether or not you were to wait for a reply? --- No, he did not.

He did not. And did you carry out that instruction? --- I did.

And where was this office? --- Its in Loveday

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Street I think.

In Loveday Street. Far from your office? --- Not very far from our offices.

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Not very far. Now I want you to tell His Lordship exactly what you did when you came to that office, with this parcel? --- Well, I went into the office to the Receptionist and told her that I wanted to see Mr. Sepel, and gave her my name, and she announced me and I was called in.

Did you meet Mr. Sepel? --- Yes.

Was that the first time you saw him? --- That was the first time I saw him.

Now tell His Lordship exactly what happened? --- I

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handed him the parcel, and asked him whether there was a reply. He said "no".

Yes, but did you tell him who you were, where you came from? --- Yes, I said "Mr. Wolpe has sent this parcel".

Mr. Wolpe sent this parcel. Did Mr. Sepel open the parcel in your presence? --- No.

He didn't open the parcel, and did you leave? --- I left immediately thereafter.

BY THE COURT: He did not open it? --- He did not open the parcel My Lord.

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EXAMINATION BY DR. YUTAR (CONTINUED):

Mr. Makda did you know that that parcel contained R5,000-00 in cash? --- No.

In bank notes? --- No, I did not.

At that stage, did you know . . . had you met Mr. Ezra? On that date when you delivered the parcel to Sepel? --- I can't recall.

You can't recall? --- The delivery was fairly early in the morning.

Yes, but have you met Mr. Ezra at all prior to

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this incident? --- I can't say that it was prior or after the incident.

You can't. Alright. Now was that the only parcel

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you were asked to deliver? --- No, I was asked to deliver other parcels as well.

By whom? --- Well everybody but once I was asked to deliver a parcel to Mr. Kathrada by . . .

That's the one I want. Who asked you this time? --- Mr. Wolpe.

Wolpe, and he asked you now to deliver a parcel to Mr. Kathrada. Who is he? --- Accused No. 5.

Accused No. 5. What type of parcel was that? --- It was an ordinary parcel.

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Similar or dissimilar to the first one? --- Dissimilar to the first one.

Beg yours? --- Dissimilar to the first.

Dissimilar. In what way? --- It was wrapped in brown paper.

Wrapped in brown paper, and where did you deliver it to No. 5? --- At his flat.

Where was his flat? --- 13 Colvert House.

13 Colvert House, where is that? --- Market Street, Johannesburg.

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Did you tell him who you were, or did he know? --- He knows me.

He knows you, and did he open the parcel in your presence? --- No.

Did he give you any reply? --- No.

No. Now evidence is going to be led Makda, that this parcel contained R5,000-00 in cash and that a receipt for that amount was made out by Sepel, in favour of Ezra, and that receipt which I will produce presently to you,

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was found in Kantor's Office files! Do you know anything about that? --- I know nothing about that.

BY MR. BIZOS: Which parcel is my learned friend referring to? --- The first one.

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EXAMINATION BY DR. YUTAR (CONTINUED):

You know nothing about that. Tell me when your office received money by way of cash or cheque? --- Yes.

And did you give receipts to the people who . . . ? --- If the office received it, yes.

Yes, and what happened to the original receipts? --- It was given to the client.

Given to the client? --- Not always, the client sometimes didn't wait for a receipt. We didn't give them to them.

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Then did you post it on later? --- Not always.

Not always. Why not? --- Just laziness.

Pardon? --- I suppose it was laziness.

Laziness, and what happened to the duplicate receipt? --- It was kept in the file of the person concerned.

Is there any reason why in any case both the duplicate and the original receipts should be retained by the office and kept in the files? --- I have personally done it many times myself.

You have done it many times. Can you recall any

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such occasion? --- I've got at the moment in the office, at least fifty covers where I have the original receipts which clients have paid in.

Cash? --- Cash and cheques.

Is there any reason why you haven't given it over? --- As I said its just laziness on our part.

Laziness on your part. Right. Now you remember Accused No. 2 was involved in some legal proceedings? --- Yes.

And bail had to be found? --- Yes, bail was granted

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to him.

When was bail granted? --- it was granted by the Supreme Court, I can't remember the date.

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The Supreme Court made an order, I think, as the result of which the Magistrate fixed bail? --- No.

BY THE COURT: Which Accused is that? --- Sisulu No. 2.

EXAMINATION BY DR. YUTAR (CONTINUED):

That's right.

Sisulu No. 2. Do you know what the amount of the bail was? --- R6,000-00.

Now in that instance, who was acting for Accused No. 2? --- Mr. Wolpe.

Mr. Wolpe, and was bail found? --- Yes, bail was  
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found.

I would like you to tell His Lordship, when bail was found, in the morning? --- That is right.

About what time? --- It was pretty early in the morning.

Pretty early in the morning. About? --- About tennish.

About 10 o'clock. Was bail found? --- Bail was found.

By what time? --- By 1 o'clock.

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By 1 o'clock. Who gave you the bail? --- Mr. Wolpe.

How was that bail made up? --- One was a cheque for, I can't remember the exact figure, and the rest was in two bail bonds, that they asked me to cash, and pay as part of the bail.

Did you make any comment on the fact that bail was fixed only that morning in the sum of R6,000-00? And that it was found in the matter of a few hours? --- Yes, I did.

What did you say to whom? --- I asked Wolpe how

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did he manage it . . . I can't remember the exact words, but I was surprised that the speed with which the bail was found.

Yes, and what was his reply? --- His reply was that

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I should mind my own business.

Mind your own business. Did you in fact, know where that money came from? --- No, I did not.

Now I want to deal with the subject of the signing of cheques. Will you tell His Lordship, the procedure followed. Did you have an ordinary cheque book with counterfoils, or what? --- No, we did not have an ordinary cheque book with counterfoils.

Right, but you had a cheque book which was in duplicate? --- We had a duplicate of the cheque itself.

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A DUPLICATE of the cheque itself? --- In exclusion of all the printed matter.

Yes, what was it now in duplicate or did you have the first copy? --- In triplicate.

In triplicate. Allright. Now then let's take it this way – you first have the original cheque? --- That's right.

With all the printing thereon, and provision for details. We'll come to that later. Then you . . . what happened to that cheque when that was filled in and

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signed? --- The original?

Yes? --- Well, I had to post it to the person concerned, hand it to him.

Post it or hand it to the person to whom it was made payable. Right.

MR. COAKER TO JUDGE:

My Lord I wonder if I might ask the witness to speak up a little bit, as I am having that difficulty in getting the notes? --- Yes.

BY THE COURT TO WITNESS:

Speak a little more slowly and a little more clearly. Counsel over there will not

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hear what you are saying.

EXAMINATION BY DR. YUTAR (CONTINUED):

You were saying that the original, the top copy,

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I.E. MAKDA.

the details were filled in, and in due course, either was sent to or handed to the person in whose favour it was made out? --- That's right.

Second copy? --- We, in the office had the mechanical system of bookkeeping, with the result that the second copy went to the bookkeeper, who entered the cheque on the Ledger Card, and filed the copy in a little folder, which copy was eventually forwarded to the client at the conclusion of the matter, or if it was, for example,

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a collection matter, at the end of the month together with a Statement of Account.

So that second copy therefore, served as a sort of Statement or note of payment which was sent to the client with his weekly or monthly statement? --- That's right.

And the third copy? --- Was kept in the cheque book.

In the cheque book, and that of course, was used by the bookkeeper, and the auditors? --- Quite right.

Now let's deal with the procedure, as to how a cheque comes to be made out. Was there any system of

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requisitioning for a cheque? --- There was a system of requisitioning for cheques.

What was that system? --- Anybody . . . not anybody, certain people in the office, could requisition for a cheque.

Those people being? --- Mr. James Kantor, Mr. A. Kator, Mr. H. Wolpe, myself, Mr. S. Klein and . . .

Mr. S. Klein. Who was Mr. S Klein? --- An Articled Clerk to Mr. James Kantor.

Right. Yes? --- Mrs. Bloom.

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Mrs. Bloom, who is she? --- She used to be in charge of the Collection Department.

Yes? --- Those are the only people who had authority to requisition for a cheque.

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I.E. MAKDA

And did you have special requisition forms? --- That is so.

And what was the information called for on those requisition forms? --- The information called for was firstly, the amount, secondly, that it was a trust or a business cheque, and the cheque No., thirdly it was in favour of whom to be made.

In favour of whom to be made. Yes? --- And who the client was, the date, and the person authorising it.

What about the details, or the reason for the

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drawing of the cheque? --- That's what I said the person to be debited, for example say, a cheque had to be made out in respect of an accident claim. The cheque was made out to the person. He was debited re accident claim.

Re accident claim. So you had a column there which said Re. and then you had to put out the purpose or the reason for drawing that cheque? --- That is so.

Allright. Now was that system in vogue when you joined the firm? --- No, it was not.

When was it introduced? --- Very, very much later.

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When? --- When Mr. Wolpe introduced the system, I think.

Who introduced the system? --- I think its Mr. Joffe or Mr. Wolpe. One of the two.

Mr. Joffe or Mr. Wolpe. You don't know when? --- No, I can't remember.

Allright, and now as far as the actual making out of the cheque is concerned. Oh by the way, when this requisition was made out, who was it sent to? --- Well, it had to be sent to the bookkeeper.

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To the bookkeeper? --- But more often that not, the person . . . I personally used to make out my own cheques.

Allright. It was sent to the bookkeeper, and the

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I.E. MAKDA.

bookkeeper made out the cheques --- That's right.

Allright, now here I want you to be extremely careful, and to tell His Lordship what the position was before Wolpe arrived on the scene, where a cheque was drawn, was it or was it not, essential to indicate on the cheque form the reason for cheque? --- It has always been.

Always. In fact at the bottom of the cheque they had -- "Pay so and so, the sum of so much re . . ." There you put in the reason for the cheque? --- That's right.

And then "client" and you put in the client's  
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name. Is that right? --- That's right.

Was that essential or not? --- That was essential.

It was essential, and now the payee. What was the procedure adopted before Mr. Wolpe arrived on the scene? --- I don't follow your question Doctor?

In regard to the payee, was it or was it not necessary to put the payees name? --- Yes.

Was it necessary? --- It was necessary.

What about the crossing "Not negotiable"? Was that ever cancelled or not? --- Yes, occasionally it was  
20  
cancelled.

Now what was the position with regard to the cases, in which the crossing was cancelled, before Wolpe arrived on the scene? --- Mr. Kantor was never pleased to see a trust cheque with the crossing cancelled.

Mr. Kantor was never pleased to see a trust cheque with the crossing cancelled. Did he insist on any procedure being followed? --- Well, if he noticed that the crossing was cancelled, he would ask the reason why the crossing was cancelled.

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He asked the reason why, the crossing was cancelled. Were there any occasions that you had cancelled the crossing and was asked the reason why by Mr. Kantor? --- Yes.

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I.E. MAKDA.

And in what cases did that happen that the crossing was cancelled? --- Well, off-hand that I remember, is where Africans had to be paid out, and we did not have cash monies in the office, to cash the cheques, and we had to give them the cheque to be cashed at the bank, then I used to do that.

You used to cancel the crossing? --- Yes.

But did you always put the name of the payee? --- Yes.

Right, and then the cheque was signed? --- Yes.

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How many signatures were required? --- One only.

For the crossing cancelled. No I mean the cheque itself? --- Are you referring to the period when Mr. Kantor or what?

No . . . Yes, before Mr. Wolpe arrived on the scene? --- One signature only.

One signature, and whose was that? --- Mr. James Kantor.

Mr. James Kantor, and the crossing cancelled? --- Well, obviously it had to be his.

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It had to be his.

BY THE COURT: Did Mr. Kantor sign all the cheques? --- Yes.

EXAMINATION BY DR. YUTAR (CONTINUED):

Now you drew a distinction between trust cheques and ordinary business cheques. What is the distinction? --- The distinction is that the trust cheque operates on the Trust Account and the business cheque on the Business Account.

On the Business Account. There was those two Accounts. When did Wolpe arrive again, do you say? ---

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Towards the end of 1959 beginning of 1960.

Was there any change in the system requiring a cheque to carry the name of the client and the purpose for

25.

I.E. MAKDA.

the issue of the cheque? --- Mr. Wolpe did not object, he thought therefore it was nonsense that a trust cheque couldn't be trust cheque or crossing cancelled.

He thought it was a lot of nonsense? --- A lot of nonsense.

Did you ever discuss it with him? --- No, I didn't.

What did he say then. How did you know he said that? --- Well when I told him once when he had to sign a cheque and gave him the reason for it, he said "well I'm not interested". So I told him what Mr Kantor's instruct-

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tions were.

You told him Mr. Kantor's instructions? --- And he told me it was a lot of nonsense.

A lot of nonsense. Now were there cheques issued without the name of the client mentioned at the bottom? --- I was shown six of that type by Detective-Sergeant Neill (?).

And I am going to show them to you presently too. Were there also cheques where the Re. column, that is the purpose of the cheque was not filled in? --- Yes, I think that van Rensburg did show me some.

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Yes. Were there any cheques on the trust account made payable, not to any person by name, but just cash? --- Yes.

And were there any occasions where the crossing, in such cases where the cheques were made payable to cash, crossing was cancelled? --- Had to be.

Had to be. Now, after Wolpe joined, how many signatures were required for a cheque? --- Two signatures were required.

Two signatures for a cheques, and for the cancel-

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lation of the crossing? --- Similarly.

Similarly. Did Mr. Kantor raise any objection to those now made payable to cash, without the payee's

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I.E. MAKDA.

name being mentioned? --- Not within my knowledge.

Not within your knowledge. Now I want to ask you about the procedure followed with regard to the opening of files, of which I have produced one so far, K.I. Was there anything written on the cover of the file. The outside cover of the file? --- Yes.

What? --- Firstly the name of the client.

The name of the client? --- The subject matter, and thereafter notes as to what had happened in that.

Thereafter notes as to what had happened. --- I

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must add that not always were notes kept.

I'll come to that, I promise you I won't miss it. So let's take it step by step. I'm asking you the usual procedure. The file is opened, it contains the name of the client, and then notes as to what happened. What about instructions from the client? --- Instructions from the client were occasionally noted on the cover.

On the cover? --- And inside the cover.

And inside the cover, and if those instructions were carried out, were they likewise recorded on the cover,

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or inside the cover? --- Well, assuming the client asked a letter to be written.

Yes? --- The copy of the letter was kept in the cover.

Yes, and if a client visited the firm? --- Well, notes were made sometimes.

Notes were made sometimes. What was the general . . .

BY THE COURT:

I don't follow -- I mean if you have an interview with a client, isn't it usual that you make a

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note of that interview? --- Depending upon the nature of the interview My Lord.

Well, mustn't he make some note, otherwise he

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won't remember what he came in for? --- It is quite conceivable My Lord, that a client may come just to find out whether we had received a cheque for him, or the progress of the matter.

Oh, I see, yes.

EXAMINATION BY DR. YUTAR (CONTINUED):

I don't think His Lordship has that in mind, but when a client comes for a real consultation, something very important, formation of a company, would there be any such note on the . . . annotation on the cover? ---

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Not, on the cover then the notes will be put in the cover.

In the cover, but there will be notes? --- There would be notes.

And if a client came with R14,000-00 and asked for it to be dealt with in a particular way, would there be a record of his visits, and a record of his instructions? --- Depending upon the circumstances of each case.

BY THE COURT:

Well how can you deal with the client if you don't make a note of it? - If you find a person in possession of R1,000-00, or something like that, and unless you have

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got notes, how do you know what to do with that R1,000-00? --- I didn't follow. The question put to me was whether if the monies had to be dealt with, I understood by that, that if . . . to £14,000-0-0 had to be dealt with, one would keep notes.

Well you wouldn't know what to do with that money unless you have got a note, would you? --- Well, obviously one had to take the original instructions, which would be kept in the cover.

EXAMINATION BY DR. YUTAR (CONTINUED):

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I am reminded by my learned colleague that attorneys do charge fees for visits? --- That is so.

And they charge fees for letters they write? ---

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I.E. MAKDA.

That is so.

And they charge fees for the time they take up? --- That is so.

And on what basis are those debits made against a particular client? --- If there are no notes, one the cover itself, and if there are no further notes in the cover itself, then one could always notice from the correspondence as to what the instructions were. Quite often notes were kept if it was a lengthy interview. Of lengthy interviews notes were kept.

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Yes. Now if I would have come in and asked you to form a company, because I want to buy a small property of 28 acres somewhere in the countryside, would you make a note of that on the cover? --- Yes

Or if I brought in R14,000-00 by way of a cheque, would you make a note of that on the cover? --- I would;

If I brought in R8,000-00, would you make a note of it? --- These notes are made in the duplicate receipts.

Yes? --- Are sent through from the instruction of the cashier, and these are pinned on the inside of the cover, keeping a record of the payments received.

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Well, I'm going to show by way of some example -- here is a cover in the name of W. Sisulu, Accused No. 2. Do you recognise this cover? We can put that in by way of an example? --- I do.

EXHIBIT K.2. Now are there any notes on that cover? --- Yes, there are.

Copious notes would you say? --- No.

Not copious? --- No.

What kind of notes? Do you know what I mean by copious? --- Well in detail.

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No, many! --- Yes, there are many notes.

Inside the cover? Does it continue inside the

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I.E. MAKDA.

cover? The notes? --- No, it does not continue, but there are . . .

Give His Lordship some example of the notes on the outside of the cover? --- Well the name of the accused appears, and the subject matter appears. And then there's a note "attention 13/3/1963".

Is that "attention" or "attended"? --- "attention".

"Attention"? --- Meaning that this file was required on the 13<sup>th</sup> of March 1963.

I see. --- Its for purposes of attention. After

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the person who made this note, had made this note, the cover would then be handed to the Receptionist for diarising in a Diary.

I see? --- For that particular day.

And the other details? --- There is one note here "set down 26 March 1963", then another note "p.p. to 13/4/63 reply to the file by 28/3/63" and then the attention continues.

Now let me just have a look at that quickly. Yes,

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there are further covers in here on which there are further details? --- Yes, I saw the cover inside. That is the original . . . the trial and the accused's appearance.

I don't want the details. Now anybody want me to show somebody who is not an accused or a co-conspirator our files are handy. (Discussion). Right I'll show it to you after lunch adjournment. Now is there any reason that you can vouch to His Lordship why any cover should have no details at all, either on the cover, inside the cover, or even correspondence? --- Yes, one reason is, assuming a person came into the office and interviewed me, and I

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possibly might have had a cover in front of me, and I made out a cover and during the interview it appeared that I would not be able to act for him, or the person has no action at

30.

I.E. MAKDA.

all, in which case no notes would be kept and the file stored away.

Would you make any charge? --- No, I've never charged for such an interview.

You haven't yes, alright. Let's not deal with such a simple case. Let's deal with the case of a man who pays in R8,000-00 in cash, and that amount of money is received, a receipt is issued and then its paid out. Would the cover contain notes? --- Yes, it should contain notes.

It should contain notes. Is that practice adopted generally? --- Well, all legal offices have that practice.

All legal offices have that practice. Is that the practice in James Kantor and Partners? --- That was the practice.

Look at this file K./3. (Handed to witness). Who is it? --- The client is presumed to be A. Letele.

A. Letele, do you know him? --- No, I do not.

Do you know where he comes from? --- Oh yes, now I know where he comes from.

One moment, whose handwriting is it? --- Mr. Wolpe's.

And what does it say there? --- It says "file", which means the messenger is to file it away.

File it away, and are there any instructions there? --- There are no instructions on the cover.

Any annotations? --- There is nothing.

Nothing. Now turn inside (witness turns to inside of file) and what have we got there? --- There is a letter from N.T. Naiker & Company (?) dated the 15<sup>th</sup> of September 1962, addressed to the firm Kantor, Zwarenstein

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and Partners.

Now just a minute we don't want to unburden everything unnecessarily. There's a letter here from N.T.

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I.E. MAKDA.

Naiker and Company, Attorneys of Durban, to Kantor in connection with some original matter. There is a receipt over there from Naiker to Kantor, and there is a letter from Kantor, Zwarenstein and Partners to Naiker, another letter to James Loggat and Swarts (?), another receipt and another letter. Is there anything here to show that A. Letele paid over an amount of R8,000-00 in cash? --- Not on the face of the cover.

Or on the inside? --- Neither on the inside.

Is there anything in that cover to show what  
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Mr. Letele's instructions were as to how that R8,000-00 had to be paid out? --- No.

Is that the usual practice in the office? --- No.

BY THE COURT:

Shouldn't there be some note on there to show what work the firm did and what fees the firms was charging in relation to this work? --- Yes, when the work was done, there were fees charged.

This really shows that the firm had never made a charge in connection with this man? --- On the face of it, that's true.

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EXAMINATION BY DR. YUTAR (CONTINUED):

Right, now we are going to deal with A. Letele. Now do you recognise this sheet? (Shown to witness).  
---

Belt 33B

Yes I do, it's a Ledger Card.

BY THE COURT: Is that K.4? --- That's K.4 My Lord.

EXAMINATION BY DR. YUTAR (CONTINUED):

Do you recognise that? --- I do.

Now what is that? --- That's a Ledger Card.

A Ledger Card kept by? --- The firm of James Kantor and Partners.

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James Kantor and Partners. What does this Ledger Card record? --- The transactions that took place. The receipts and the cheques, money received and money paid out.

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I.E. MAKDA.

Money received and money paid out, and balance due? --- No, not necessarily money received, it might be monies not received. We might have disbursed monies before we received money.

Well generally speaking, I'm not trying to tie you down, but if money was paid in you would record it?  
--- That is so.

If money was paid out it would be recorded? --- That would be so.

Fees and disbursed it would be recored? --- That's  
10  
right.

Now I show you Exhibit K.5. (Shown to witness) And I want you to know that I am now dealing with the Account of Letele in the books of James Kantor and Partners. I show you K.5 if you recognise it?  
--- It's a receipt book of the firm Edelstein and Zwarenstein.

Right, would you refer to receipt No. 7498, it's blank. Is that right? --- That's right.

Whose handwriting is this? --- Its Mr. Wolpe's handwriting.  
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Mr. Wolpe's handwriting. Now the date of that receipt? --- Its dated the 20<sup>th</sup> August 1962.

Right, in favour of? --- It says client and then A. Letele.

Cash or cheque? --- And then ditto Marks.

Yes, ditto marks? --- Yes.

What do those ditto marks stand for? --- It appears that, I haven't got the original of the receipt here, I think there were two spaces that actually had to be filled. Client and then received from.

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Received from. Allright, and the amount? --- R8,000-00.

R8,000-00, and is the purpose of that payment

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I.E. MAKDA.

or receipt stated there? --- No.

That's K.5. Now is that amount reflected on the cover exhibit K.3? --- On the cover I saw no.

It's reflected on the Ledger Card K.4? --- Yes.

But its not reflected on K.3 the file? --- No, its not reflected on the file.

Is that normal practice? --- Well the normal practice would have ben . . .

Is that normal practice? --- That is not normal practice.

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Right. Now let's see what happened to the R8,000-00 without instructions recorded there. I am going to show you some documents, and we'll deal with the full R8,000-00. I'll show you K.6., a journal voucher, No. 1651, well lets first identify it. (Shown to witness). Do you identify it? --- Yes.

That is a journal voucher we'll call it K.6. The number is 1651? --- That is so.

The date? --- The 21<sup>st</sup> of August 1962.

And what does it say there? --- It says "Client

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A. Letele" Re: Account".

Yes? --- "Being transfer to Account Walter Sisulu" and in the debit column R1,000-00.

R1,000-00. Now if there are no instructions on the cover of A. Letele, how was that made out. How did the firm know that R1,000-00 had to be transferred to the account of Walter Sisulu? --- I wouldn't be able to answer that.

You would not be able to answer that. Whose handwriting? --- This is the handwriting of Mrs. Bloom.

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Mrs. Bloom. Right. Now we'll show you some cheques. K.7. Would you look at the cheque and I'll get the details from you now? That is a cheque No. 4212? ---

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I.E. MAKDA.

That's right.

Dated the 28<sup>th</sup> of August? --- That's right. 1962.

Signed by? --- Harold Wolpe and A. Kantor.

The amount? --- R750-00.

Payable to? --- Cash.

For what purpose? --- Client A. Letele, it does not disclose for what purpose.

Yes, Client A. Letele but no purpose? --- But no purpose.

Is that cheque endorsed? --- No.

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Does it required to be? --- No, it does not require to be.

Do you know who that money went to? --- I am not aware.

Is there anything on the file to indicate, why that money is paid over to cash? --- In the file that was shown to me, No.

Right. I show you now K.8. (Handed to witness). That is cheque No. 4218? --- That is so.

Dated the 30<sup>th</sup> of August 1962? --- Yes.

Signed by? --- Harold Wolpe and A. Kantor.

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For what amount? --- R2,000-00.

Payable to? --- N. Jankelowitz and Sons.

Yes, I have difficulty in pronouncing names of your people, but I think I'd better pronounce the name of these people? --- It's Noach Jankelowitz and Zachs (?), attorney of Port Elizabeth. You wouldn't know that or do you? --- I am not aware.

Allright, are there any details given for that cheque? --- There are no details.

No details, again on the account A. Letele? ---

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That is right.

Right. Now we come to Exhibit K.9. (Handed to witness). Now whose handwriting is that? --- That's Mr. Wolpe.

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I.E. MAKDA.

handwriting.

Right. Now the details. No. 4231? --- That is so.

The date is 31<sup>st</sup> of August 1962? --- Yes.

Made payable to? --- Cash.

For what purpose? --- It does not disclose the purpose.

For what amount? --- R1,030-00.

R1,030-00, and this time it is signed by? --- Harold Wolpe and Mr. J. Kantor.

And that J. Kantor is? --- Accused No. 8.

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James Kantor. Crossing? --- The crossing is cancelled.

Signed by? --- Both the signatures to the cheques.

Now no endorsement on that cheque? --- There is no endorsement.

Who did the money go to? --- I wouldn't be able to say.

On whose instructions? --- I wouldn't be able to say.

The file doesn't disclose it? --- The file that

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was shown to me does not disclose it.

Does not disclose it. K.10. (Handed to witness). That is cheque No. 4242 dated the 6<sup>th</sup> of September 1962? --- That is so.

In an amount of R20-00? --- That is so.

Payabel to? --- Cash.

Any details? --- No. details.

Signed by? --- Harold Wolpe and A. Kantor.

Crossing cancelled? --- Crossing cancelled.

Incidentally, with regard to K.10 . . . K.9 Mr.

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Cox the Accountant will say there are no requisitions for this cheque and the previous. Signed also by Mr. Kantor. Can you explain why? --- Well, occasionally we didn't make

36.

I.E. MAKDA.

out requisitions.

Occasionally you didn't make out requisitions.

BY THE COURT:

Now are these monies drawn to the trust account or the business account? --- From the cheque it appears from the trust account.

How do you see when its Trust Account, Oh, I see, it is marked "Trust Account" under the amount.

EXAMINATION BY DR. YUTAR (CONTINUED):

In fact all the cheques I have put in so far, and all the cheques that I am going to put in, you will  
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see they are on the Trust Account? --- That is so.

Now let us come to the next one Cheque K.11. (Handed to witness). Now K.11 is a cheque No. 4249? --- That is so.

Dated the 8<sup>th</sup> of September 1962? --- That's right.

R150-00? --- That is so.

Any details given? --- No.

Mr. Cox will tell us that was requisitioned by J.K., being? --- Mr. J.K. that would represent James Kantor.

James Kantor, and who, in fact, signed that  
20  
cheque? --- This cheque was signed by James Kantor and A. Kantor.

And the crossing? --- Was cancelled.

Signed by the same two. Right? --- That's right.

Right. Now the next one's rather interesting, K.12. (Handed to witness). K.12 Is a cheque No. 4258? --- That is so.

Dated the 11<sup>th</sup> of September 1962? --- That is so.

For R200-00? --- That is so.

This time made payable to? --- Ourselves.  
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Ourselves. Any details given? --- No.

Who signed it? --- It is signed by Harold Wolpe and J. Kantor.

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I.E. MAKDA.

And its endorsed of course? --- Yes, it was deposited on our account.

And signed by . . . endorsed by? --- James Kantor.

For what purpose was that cheque made payable to the firm of James Kantor and Partners? --- I cannot say.

And is there anything on the file to indicate why they should pay themselves the amount of R200-00? --- Not that I know of.

Mr. Cox is going to tell His Lordship, they are not even details in the books? --- If you refer . . .

Oh yes, the amounts appear on the Ledger Card,  
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but there are no details as to why? --- Yes, that's true.

Yes. Cheque Exhibit No. K.13. (Handed to witness) Now that is a cheque No. 4260? --- That is so.

Dated the 11<sup>th</sup> of September 1962? --- That is so.

Made payable to? --- Ourselves.

Mr. Cox will tell us it was requisitioned by H.W. and we know that's Harold Wolpe? --- That's right.

Signed by? --- Harold Wolpe and J. Kantor.

The amount this time? --- R250-00.

Endorsed by? --- J. Kantor.

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And I need not repeat myself again, no reasons? --- No reasons.

Or how the debit was raised.

BY THE COURT: ALSO on the account of Letele? --- All these are on Account of Letele.

BY DR. YUTAR TO COURT:

Yes, that I should have indicated to Your Lordship, that I am now going to show how the amount of R8,000-00 received by Letele was paid out, and there will be a difference of 75 cents which I will show was transferred to Defence and Aid? --- I see.

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EXAMINATION BY DR. YUTAR (CONTINUED):

We'll continue. K.14. (Handed to witness).

38.

I.E. MAKDA.

That is cheque No. 4261? --- Yes.

Dated the 11<sup>th</sup> of September 1962? --- Yes

For the sum of R180-00? --- Yes.

And the details here in favour of? --- N.T. Naiker.

Do you know who he is? --- Yes, it's the Naiker attorney.

The attorney, and the details this time? --- Re: Tshangela and others.

Tshangela. Do you know who Tshangela and others are? --- No, I do not.

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And the cheque this time is signed by? --- Harold Wolpe and James Kantor.

And James Kantor. The crossing's not cancelled here? --- No.

And its endorsed? --- It is.

And we know the reason why on the face of it? --- Yes.

K. No. 15. That's cheque no. 4276? --- Yes.

Dated the 15<sup>th</sup> September 1962? --- Yes.

For an amount of R445-00? --- Yes.

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That's made payable to? --- Cash.

Any details given? --- No.

Signed by? --- Harold Wolpe and J. Kantor.

And no details? --- No.

Crossing cancelled? --- Crossing was cancelled.

Signed by the same persons? --- Same two persons.

And of course not endorsed? --- Not endorsed.

Now we come to K.16. (Handed to witness). Cheque No. 4341? --- Yes.

Dated the 28<sup>th</sup> of September 1962? --- That is so.

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For R295-00? --- That is so.

Made payable to A. Kathrada? --- Yes.

I think there was something else about that cheque

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I.E. MAKDA.

that I wanted to draw the Court's attention to. The order is cancelled here? --- The crossing and the order both are cancelled.

The crossing and the order is cancelled? --- That is so.

Signed by? --- James Kantor and Harold Wolpe.

And of course the same two signed the crossing cancelled and the order cancelled? --- That is so.

Any details given? --- No. details given.

And who is A. Kathrada? --- A. Kathrada is Accused

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No. 5.

Yes, and do you know of any reason why money received from Letele . . . you don't know where Letele comes from do you? --- I don't.

We are going to prove he comes from across the border. Cheque to Kathrada, no reasons? --- I cannot give any explanation.

You cannot give any explanation? --- No.

AT THIS STAGE THE COURT ADJOURNS UNTIL 2 P.M.

ON RESUMING AT 2 P.M.

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ISMAIL ESSOP MAKDA, still under oath

EXAMINATION BY DR. YUTAR (CONTINUED):

The last we put in was the cheque K.16, that was a cheque to A. Kathrada, and now I show you Exhibit K.17. (Handed to witness). Now that is a cheque No. 4346? --- That is so.

Dated the 1<sup>st</sup> of October 1962? --- That is so.

In the sum of R846-00? --- That is so.

That's made payable to J. Hodgson? --- Yes.

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And I think in that case too if I am not mistaken, is the order not cancelled? --- Yes, the crossing is cancelled.

And the order cancelled? --- And the order is cancelled.

40.

I.E. MAKDA.

And the crossing and the cancellation of the order are both signed? --- They are signed.

Signed by the two people who signed the cheque? --- That is right.

Namely? --- Harold Wolpe and J. Kantor.

Harold Wolpe and James Kantor. Now are there any details given there? --- No.

That is still on the account of Letele? --- That's right.

Exhibit K.18. (Handed to witness). Cheque

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No. 4351? --- That is right.

Dated the 4<sup>th</sup> of October 1962? --- That is right.

For R70-00? --- That is right.

This one is made payable to? --- H. Wolpe.

Whose handwriting? --- Mrs. Schneier.

And the cheque is signed by? --- Harold Wolpe and J. Kantor.

And J. Kantor, and again no details? --- No details.

K.19. (Handed to witness). A cheque No. 4385? --- That's right.

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Dated the 6<sup>th</sup> of October 1962? --- That's right.

For R700-00? --- That is right.

Made payable to? --- Cash.

Whose handwriting? --- there are two different handwritings on this cheque.

Yes, I know, I am just wanting the word "cash". Whose handwriting? --- I don't know whose handwriting that is.

You don't know? --- No.

Who signed it? --- Signed by both Harold Wolpe and

30

J. Kantor.

Any details? --- No details.

Let me have a look at cheque please. The amount

41.

I.E. MAKDA.

in words, the amount in figures, and the client A. Letele is in one handwriting. Cash is in another handwriting? --- That is so.

If you don't know whose handwriting it is, can you say from the colour of the ink? --- I could say whose handwriting R700-00 only, the R700-00 in figures and A. Letele.

That is? --- Harold Wolpe.

I am not so much interested in that, as I am in "cash". Take it from the colour of the ink? --- It does  
10  
not correspond.

To what? --- The the handwriting on the amount.

Yes, but does it correspond to any of the signatories to the cheque? The colour of the ink alone? ---  
Yes.

Whose? --- James Kantor.

J. Kantor. Well look at it again. Do you know Kantor's handwriting? --- Yes, I do.

Whose handwriting do you think it is? --- Well the "h" looks like Mr. Kantor's "h", but the "c" I don't think  
looks like his,  
20

The crossing is cancelled? --- The crossing is cancelled.

Would you show that cheque to His Lordship please? (Cheque handed to Court). Mr. Makda  
assuming that we prove that to be Mr. Kantor's handwriting "cash", we know the other part of the  
cheque is in Wolpe's handwriting. Is that in accordance with the practice in the change of the office as  
you know it, to make a crossed cheque to Cash?, --- No.

No details? --- No details.

30

And we don't know to this day on the face of it, who got that money? --- That is so.

Allright, Cheque K.20. you've got it before you.

43.

I.E. MAKDA.

That is cheque No. 4484, dated the 6<sup>th</sup> of November 1962? --- That is so.

For R19-25? --- That's right.

That cheque is signed by? --- Harold Wolpe and A. Kantor.

In favour of cash? --- Cash

And again no details? --- No details, crossing is cancelled.

Yes, and now we come to the last cheque here, which is cheque K.21, cheque No. 4670? --- That's right.

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Dated the 12<sup>th</sup> of December 1962? --- 13<sup>th</sup> of December.

Is it the 13<sup>th</sup>? --- Yes,

For R44-00? --- That's right.

In favour of? --- V. Kumalo.

And I think that cheque too, the order is cancelled? --- And the crossing.

BY THE COURT TO DR. YUTAR: In favour of who? --- In favour of V. Kumalo.

BY THE COURT TO WITNESS: Cheque signed by? --- The cheque is

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signed by Harold Wolpe and myself.

Harold Wolpe and yourself.

EXAMINATION BY DR. YUTAR (CONTINUED):

I think the order there too, is cancelled? --- That is so, and the crossing as well.

And both are signed by Wolpe and yourself? --- That is so.

Any details? --- No details.

Now here is a cheque that you signed, I am going to produce many more that you signed, but here's one to

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start off with. Why did you sign that cheque? --- I was asked to by Mr. Wolpe.

By Mr. Wolpe. Did you know what it was for? ---

44.

I.E. MAKDA.

No, I didn't.

Do you know that today? --- No, I don't.

Allright. Mr. Makda if you add up all those cheques including the transfer to Sisulu, you'll get an amount of R,7,999-25 cents? --- That is so.

A difference of 75 cents? --- That is so.

I'll show you K.22 . . . that is a journal voucher? --- No. 3115.

What is the number please? --- 3115.

3115 and it is dated the 28<sup>th</sup> of February 1963,  
10

and it is transferred to Defence and Aid? --- Transferred to Account Defence and Aid.

Account Defence and Aid? Total? --- 75 cents.

Handwriting? --- Mrs. Schneier.

Mrs. Scheneir. She's the? --- Bookkeeper.

The bookkeeper, and that gives us the grand total of R8,000-00? --- That is so.

Why was this money transferred to Defence and Aid? --- I wouldn't know.

Or on whose instructions? --- I don't know on  
20

whose instructions, it was initialed by Mrs. Schneier.

Now you see we've put in the receipt for the R8,000-00. I'm now going to ask you to look at this deposit book. A deposit book Exhibit K.23. Was that cheque from Letele deposited to the credit of James Kantor and Partners? --- That is so.

On What date? --- On the 24<sup>th</sup> of August, 1962.

In whose handwriting is that deposit slip? --- It is in the handwriting of the Receptionist/Cashier.

Yes, and it says A. Letele R8,000-00? --- A Letele  
30

R8,000-00.

Right, now that amount of money was received on the 20<sup>th</sup> of August 1962, and by the end of the year,

45.

I.E. MAKDA.

except for the transfer which took place on the 28<sup>th</sup> of February 1963, the whole amount is paid out to various people? --- That is so.

And there are no instructions on the cover whatsoever to indicate why, where or on whose authority? --- That is so.

Is that how the other files were kept? --- No.

No. Now let's go to the file of One Vivian Ezra who is the reported purchaser of Lilyleaf Farm. I show

Belt 34B

you Exhibit K.24, I think we can mark it because you  
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have already seen this. Identified it. K.24, do you recognise that file? --- It is a file from the office of James Kantor and Partners.

Whose handwriting? --- The name of the client and the purpose of the cover is in the handwriting of Mr. Wolpe.

What's the purpose of the cover? --- Purchase of property.

Purchase of property. Right. Any other details? --- The cover is in the name of V. Ezra.  
20

Handwriting of? --- Mr. Wolpe.

Right? --- And there is an entry by Mrs. Bloom dated the 30<sup>th</sup> of August 1961, to Correspondence Charges Journal Voucher 372/3 R3-60, and then cover is marked "file" in Mr. Wolpe's handwriting.

In Mr. Wolpe's handwriting. Can I just look at that please? Beyond that are there any other instructions? --- There are no other instructions on the cover.

Now assuming Mr. Ezra was the purchaser of the Rivonia property, and he acted as trustee for a company  
30

to be formed, would you have expected to find those instructions on the cover? --- On the cover or in the cover.

Or in the cover. Have a look in the cover, do

46.

I.E. MAKDA.

you see any such instruction? --- No.

No. --- Just excuse I've found some notes by Mr. Wolpe I would like to see if they were instructions.

Look through those notes. --- No My Lord.

There are no instructions.

BY THE COURT TO WITNESS: Mr. Makda will you speak up please, people can't hear you? --- I will.

EXAMINATION BY DR. YUTAR (CONTINUED):

Now, are there any instructions or notes on the cover when Mr. Ezra came, why he came? --- No.

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Or any details of what he asked to be done? --- No.

No. Right. Now let's examine each and every document in that file. First of all you have there, I think, five receipts? --- That is right.

I want to tell you they weren't placed in that order, but I have put them in that order now, because they are in chronological order. We'll take each one in turn. The first one is receipt No. 643? --- That's right.

DISCUSSION BETWEEN COURT AND DR. YUTAR AS TO HOW EXHIBITS SHOULD BE NUMBERED OR MARKED.

EXAMINATION BY DR. YUTAR (CONTINUED):

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Now there is a receipt there No. 643? --- Yes.

Dated the 22<sup>nd</sup> of August 1962? --- 1961.

1961 rather. What does that receipt disclose? --- Client V. Ezra, Received from V. Ezra the sum of R2,600-00, re Purchase of property. The money was in cash.

BY THE COURT: Cash. What's the amount? --- R2,600-00.

EXAMINATION BY DR. YUTAR (CONTINUED):

R2,600-00 in cash? --- Yes.

That receipt you've got there, is that an original receipt or is it . . . ? --- It is an original receipt.

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And original receipt and its filed in the office file? --- That's right.

47.

I.E. MAKDA.

Any reason why it wasn't handed to Ezra? --- I wouldn't know.

You wouldn't know. Second receipt 697? --- That is so.

Dated the 28<sup>th</sup> of August 1961, an original receipt in favour of V. Ezra? --- That's right.

In the sum of R6,900-00? --- That is so.

Made up of? --- Cheques and Chas.

Yes, do you know the amounts? --- No, that's not disclosed on the receipt.

10

Well we'll lead evidence, and perhaps I can just disclose for the purpose of record, put it here that cheques amount to R3,900-00 and cash R3,000-00, and that evidence we will lead through Mr. Cox. Original receipt retained in the file? --- That is so.

The 29<sup>th</sup> . . . the next receipt 708, 29<sup>th</sup> of August 1961, for the sum of R2,100-00? --- That is right.

In favour of V. Ezra? --- That is right.

Purchase of property? --- That is so.

Cash or cheque? --- Cash.

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Cash again. And now we come to the next one, and the date is important. Its receipt No. 917, the dated is the 18<sup>th</sup> of September 1961? --- That is so.

The amount is R600-00? --- That is so.

In favour of Ezra? --- That is so.

for Purchase of property – cash? --- Cash.

Now this is important. Mr. Makda will you tell His Lordship, at this stage, who was handling the registration of the Company? Labian? (Pty.) Ltd.? --- I wouldn't be able to tell you.

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You don't know? --- No.

Well Mr. Sepel will tell his Lordship that on the 13<sup>th</sup> of September 1961 Ezra went to him and said his

48.

I.E. MAKDA.

mandate with Kantor had ended. There is nothing on the file to indicate that is there? --- No.

And there's nothing on the file to indicate why the money was still coming through Kantor's Office? --- There is no indication at all.

No indication at all. Well, we'll take the story up with Mr. Sepel when he gets into the box. The next receipt and the last one, 1471 dated the 29<sup>th</sup> of November 1961, in the amount of R62-60, in favour of V. Ezra, Purchase of property? --- That is so.

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Cash? --- Cash. And if you total that you get R12,262-60 cents. Now let me see what happened to that money. I show you Exhibit K.25. (Handed to witness). Do you recognise that Ledger Sheet? --- It is a Ledger Sheet from the firm James Kantor and Partners.

A Ledger Sheet from the firm James Kantor, and one in use originally? --- That is right.

The system was changed and continued on this Ledger Sheet K.26? (Handed to witness)? --- That is so.

Is that right? This is a continuation sheet

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when the new machine came into operation? --- That is so.

BY THE COURT TO DR. YUTAR:

K.26? --- K.26 My Lord, a continuation Ledger Sheet, and this is all on the account of V. Ezra.

EXAMINATION BY DR. YUTAR (CONTINUED):

Now we'll see what happened to this R12,262-60 cents. I'll show you K.27. (Shown to witness).

BY THE COURT:

Now before you leave, do the Ledger Sheets reflect all the credits? Of these amounts.

BY DR. YUTAR TO WITNESS:

Yes, would you just tell His Lordship whether that is so. They reflect all . . . (further discussion between Dr. Yutar, Court and Witness).

I'll just call the amounts out Mr. Makda then

49.

I.E. MAKDA.

you can check. 22<sup>nd</sup> of August 2,600-00? --- Yes.

28<sup>th</sup> of August 6,900-00? --- Yes.

29<sup>th</sup> of August 2,100? --- That's right.

18<sup>th</sup> September 600? --- That's right.

29<sup>th</sup> November 62-60? --- That's right.

Is that right? --- No, here there is an addition.

I beg your pardon? --- There is an additional amount of 30 also reflected as a credit.

Let me see? --- The last item.

This R30-00? --- Yes.

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Yes, but we've found a Journal Entry to the contrary, so it wipes that out. We won't worry about R30, at the moment, but apart from that there is nothing else. Is that right? --- That's right.

EXAMINATION BY DR. YUTAR (CONTINUED):

Now, we have given you a cheque there, that's K.? --- K.27.

That is a cheque No. 4955? --- That is so.

Dated the 23<sup>rd</sup> of August 1961? --- Yes.

In favour of A. Meikle and Co. Ltd.? --- Yes.

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For R2,500-00? --- That is so.

Deposit on Farm Lilyleaf, the details given? --- Farm Lilyleaf of Rivonia.

Read a little louder? --- Deposit on Farm Lilyleaf of Rivonia.

Right. Signed by? --- A. Kantor and Harold Wolpe.

Right. The amount? --- The amount of R2,500-00.

That's right. That's K.27. K.28. (Handed to witness). Cheque No. 3053? --- That is so.

Dated the 19<sup>th</sup> of September 1961? --- That's right.

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For R586-00? --- That is so.

In favour of D.R. Phaiff? --- That's right.

Details given? --- Re Purchase of furniture, client

50.

I.E. MAKDA.

V. Ezra.

And that cheque is signed by? --- A. Kantor and J. Kantor.

Allright. K.29, that's the cheque No. 3055 dated the 21<sup>st</sup> September 1961? --- That is so.

In the sum of R1,164-82 cents? --- That is so.

The reason? --- Re transfer costs, client V. Ezra.

Signed by? --- Harold Wolpe and A. Kantor.

Exhibit K.30, cheque 3062? --- That is right.

Dated the 25<sup>th</sup> of September 1961? --- That is so.

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In the sum of R10-7-35 cents? --- That is so.

For what purpose? --- Re Bond in favour of D.R.Phaif.

Signed by? --- Signed by Harold Wolpe and J. Kantor.

Now K.31, is cheque No. 3070? --- That is so.

Dated the 28<sup>th</sup> of September 1961? --- That is so.

In the sum of R9-13 cents? --- That is so.

Payable to? --- Sands(?).

In respect of? --- Disbursements V. Ezra.

Signed? --- Harold Wolpe and J. Kantor.

Now we come to Exhibit K.32. Cheque No. 3152? ---

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That is so.

Dated the 20<sup>th</sup> of October? --- 1961.

1961, for R8-75 cents? --- That is so.

And its in favour of Crest Garage? --- Yes.

In respect of? --- Repairs to car.

And its signed by? --- Harold Wolpe and A. Kantor.

BY THE COURT: A. Kantor? --- A. Kantor.

EXAMINATION BY DR. YUTAR (CONTINUED):

Now will you look at this file K.24 and do you see there corresponding with this cheque K.32? --- Yes.  
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That is an . . . is it an invoice or a statement? --- Its an invoice My Lord.

From Crest Garage? --- Crest Garage to James Kantor

52.

I.E. MAKDA.

and Partners.

And its dated the 17<sup>th</sup> of October 1961, in respect of an Austin L.D.V. (I take it that's Light Delivery Van) 1954 model, T.J. 116-355, totl 8-75. Now Mr. Makda is there anything in that file to authorise anybody to send an account to James Kantor and Partners for the repairs to a motorcar and authorising James Kantor and Partners to pay it? --- (Witness checks up). No My Lord.

No. Exhibit K.33. (Handed to witness). That's cheque No. 3276? --- That is so.

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Dated the 22<sup>nd</sup> of November 1962? --- 1961.

That's the 22<sup>nd</sup> November 1961, for the sum of R80-75 cents? --- That is so.

In favour of? --- A.B. Furman.

In respect of? --- Re: Lilyleaf.

Signed by: --- Harold Wolpe and A. Kantor.

Now is there . . . I think you will find a document in regard to this here? --- Yes.

There is an account over there? --- Yes.

From A.B. Furman? --- That's right.

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For the R80-75 cents? --- That is right.

Now I want you to page through it again, to see whether there is anything peculiar about that account?  
--- It refers to a transfer of farm Lilyleaf from D.R. Phaiff to Nevyan(?) (Pty.) Ltd.

Yes? --- The first three items refer to registration of a company.

Yes, we don't want the details.

BY THE COURT:

The first three items apply to which? --- It refers to the transfer of the property from Phaiff to

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Navian (Pty.) Ltd.

BY MR COAKER TO COURT:

I'm sorry to say, the accused are finding it quite impossible to hear what the witness is saying. I wonder if he could be asked distinctly to speak slowly

53.

I.E. MAKDA.

and clearly.

BY THE COURT TO WITNESS: Is your throat dry? Would you like some water? --- Please.

Do speak up please!

EXAMINATION BY DR. YUTAR (CONTINUED):

What are the details you just read out? --- I read out what the account was in respect of – “re transfer farm Lilyleaf from D.R. Phaiff to Navian (Pty.) Ltd.”, and the first three items to me appear to . . . the first two items appear to be in connection with the registration of a

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company. The next three items regarding the transfer of the property. The next item is a deposit in respect of Telephone Department.

Yes? --- And this item is a deposit for electricity. . . . . And the next item says petty disbursement.

Petty disbursements? --- Total of R80-75 cents.

Now how many of those accounts are there then? --- The original and a copy.

The original and a copy? --- Yes.

Who was the copy sent to? --- Kantor Zwarenstein

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and Partners.

Under cover of a letter? --- Yes.

Under cover of a letter written by Furman to Kantor and Partners? --- No, under cover of a letter written to V. Ezra, there is the address which is scratched out.

Allright. That is the duplicate of this account is sent under cover of an original letter by A.B. Furman to V. Ezra. His address 60-11<sup>th</sup> Avenue, Orange Grove, Johannesburg? --- That's right.

That's the address Mrs. Ezra gave us this mor-

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ning. Now look at the original account. There is now an original account for the same amount? --- That is true,

Is that right? --- Same.

54.

I.E. MAKDA.

Same details? --- Same details.

Sent under cover of a letter, you will find this part behind it, after it, under cover of a letter written by Furman to ? --- Kantor Zwarenstein and Partners.

Dated? --- The 20<sup>th</sup> of November 1961.

Right. Now do you know how a letter addressed by Furman to his client Ezra comes to be found in the files of Kantor and Partners? --- I have no personal knowledge of that.

No personal knowledge. Is there any need for an  
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attorney who is acting for a client to send a copy of that account to an attorney whose mandate had been terminated on the 13<sup>th</sup> of September 1961? --- No.

No. Let's go further. K.34, that is cheque No. 332L, --- That is so.

It's dated the 29<sup>th</sup> November 1961? --- That is so.

For R300-00? --- That is.

That's in favour? --- Atlas Plumbing and Steel Metal Works.

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In respect? --- Re renovations Lilyleaf. The cheque was signed by Harold Wolpe and J. Kantor.

R300-00. Now is there instruction in that file authorising James Kantor and Partners to pay an account on behalf of a client who is no longer his, but has gone over to Furman? --- No.

No instructions, and incidentally, to complete that record – remember you told us about an amount of £30? --- R30-00.

Yes, well let's put this in and then we'll have the record complete. K.35 (Handed to witness) is a cheque

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for R30-00? --- That is so.

Cheque No.? --- 3836.

3836? --- dated the 14<sup>th</sup> of May 1962.

55.

I.E. MAKDA.

14<sup>th</sup> May 1962? --- Made in favour of H. Sapperstein(?) for the sum of R30-00, re record criminal matter, client V. Ezra, signed Harold Wolpe and J. Kantor.

And I told you it had been cancelled by a Journal Voucher. I'll just put this in EXHIBIT K.36 JOURNAL VOUCHER HANDED IN TO COURT. The sum of R30-00, by cash collected, It's no. 1499. Is that right? --- That's right.

And that is cancelled by this next Exhibit K.37. Similar Exhibit K.37 is Journal Voucher No. 373 dated the  
10  
19<sup>th</sup> of November 1962, cancelling J.V. 1499. --- That's right.

Belt 35B

(Dr. Yutar for some document).

BY DR. YUTAR TO COURT:

My Lord, I don't want to detain the court, might I ask the court just to reserve the next number K.38, because this document positively fits in there, it can't be far. (K.38 found on file). --- Does it not come from that file?

No it does not come from that file, but I must have put it in inadvertently.

EXAMINATION BY DR. YUTAR (CONTINUED):

K.38 (Handed to witness) that is an original  
20  
letter addressed from? --- Kantor, Zwarenstein and Partners.

To? --- Mr. O.H. Penn.

Who is he? --- He is an auditor.

An auditor for? --- He is still an auditor of the firm.

An auditor to James Kantor and Partners? --- Yes.

Dated? --- The 12<sup>th</sup> of June 1962.

And it's a very brief note it reads? --- (Witness reads letter out to Court).  
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And that annexure details the amount of R12,262-60 which we have now just covered by way of receipts and cheques. Is that right? --- Its quite possible.

You haven't totalled it, alright. Well the details there, are the details we have just mentioned, haven't

56.

I.E. MAKDA.

we? Give it to me and I'll read it out to you? --- I don't know.

By cash received from V. Ezra, R12,262-60 cents, and then he gives all the details that I have dealt with now, quoting the same. Now all I want to ask you here is this – whose pencil markings are these? --- They are not the handwriting of anybody in our office. That is the office of James Kantor and Partners.

I beg yours? --- They are not the handwriting of anybody . . .

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Not the handwriting of anyone in your office, right, we'll ask the auditor. Now may I have that file please? (File handed to Dr. Yutar). There is one or two documents I want you to explain to His Lordship. We dealt with the receipts. We have dealt with the Crest Garage – by the way there is a statement here, and its receipted for that amount. Now there are one, two, three, four, five small pieces of paper, followed by one, two foolscap pieces. I would like you to deal first of all, with these five small pieces of paper. Whose handwriting?

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BY THE COURT: That's Exhibit K.24? --- K.24 My Lord.

EXAMINATION BY DR. YUTAR (CONTINUED):

We have dealt first of all with the invoice from the garage, and the statement duly receipted. Now we have come to the five pieces of paper found there, as you find them there now? --- The first four are in the handwriting of Harold Wolpe.

Yes? --- And the next one is in the handwriting of Mrs. Chapkin(?).

And from the details thereon, what appears there?

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What have you to deal with? We read them out, they are very short? --- The first one reads "After formation resolution of Company adopting deed of sale in terms (A) within thirty days."

57.

I.E. MAKDA.

What does that refer to? --- Company Registration.

Company registration, after deed of transfer, right. We find that in Ezra's file, yes? --- After deed of sale.

After deed of sale, yes? --- The next one reads "21 Lombardy Building, Cor. Rissik and Kerk Sts., Johannesburg – 10 – 2 – 10".

Yes, do you know what that means? --- No.

Well its been put in the deed of sale, that a lease between Navian and Goldreich, will get that address 10 there. Right, that's in Wolpe's handwriting? --- That is in Mr. Wolpe's handwriting.

Right? --- Then there's a small underline, and then a circle which has some figures, either it could be a 10 or 16, and then a figure 4, and then it says "delete 9, 10 and 11".

9, 10, 11. Did James Kantor and Partners have roneod forms in the office for the registration of companies, which were used? --- That is so.

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Did these paragraphs sound familiar? --- Without looking at them I won't be able to.

Beg yours? --- Without looking at the . . .

With looking, alright, we'll put them in just now. --- The next piece of paper reads "21 pounds, at least there is some other figure changed to 21, less - £10-10-0, and then just underneath this £12-0-0." At the back of that same paper, there is "(A) nominal director and shareholder. (B) Bank Guarantee in clause 1 paragraph (b). Then a line (c) Balance of deposit and a line."

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Those are the four, yes? --- Then the last one "enclosing guarantee, first bond".

Right? --- At the back of it is "P.R.O."

58.

I.E. MAKDA.

Now Mr. Makda assuming for the moment, we'll tell his Lordship why presently, those are you say in the handwriting of Wolpe? --- That is so.

Do those contain the details of the registration of a company, the bank guarantee and all that. Is there anything in the file to indicate why, if Mr. Wolpe started he registration of the company, it was suddenly transferred to another attorney? --- I can't find anything in the cover.

No. Is there any reason in the cover at all,

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to indicate if Ezra did terminate his mandate against Kantor and Partners? --- I haven't noticed anything in here.

You haven't. Now take the next two foolscap sheets – whose handwriting . . . oh, there's another small piece of paper. Whose handwriting? --- Its in Mrs. Chatkins' handwriting. Headed "Memorandum P.1, type name. P.1A, Object spaced. P.7 Capital of Company, 0 shares. P.8 names and addresses etc. of Directors, then a line – Articles P.1 type name. P.16 names of our correspondence attorneys. P.17 Names etc. of Directors."

Right, now does that ring a bell? --- It refers

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to the formation of a company.

It refers to the formation of a company, and you've said you've got the roneo form. Right Mrs. Chapkins is going to give evidence too. Now we come to those two foolscap sheets – whose handwriting? --- The first one is in the handwriting of Mr. Wolpe.

And contains? --- Its headed "Memorandum. 1. Adopting purchase".

Yes? --- Then the 2 has been scratched out. "Articles – delete re veto of directors re shares".

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Yes? The second one? --- I cannot identify the handwriting on this document.

What are the details there? --- "cheque for £1,250

59.

I.E. MAKDA.

(R,2500-00) to Arthur Meikel, re deposit on farm "Lilyleaf" Rivonia, p.p. Mr. V. Ezra."

V. Ezra. You don't know whose handwriting that is? --- I cannot identify this handwriting.

Would you just pin them as they were originally, so they don't get disturbed please? --- They were stapled.

Yes, could I have the others whilst you do that. (Discussion about putting the papers and documents together). Now there is here a copy of a letter, one is dated the 23<sup>rd</sup> of August 1961, from Zwarenstein to Meikel

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and company. (The first letter handed to witness). Yes, from James Kantor? --- Its from Kantor, Zwarenstein and Partners, dated the 23<sup>rd</sup> of August 1961, to Messrs. Arthur Meikel and Company Limited.

Yes, and it reads? --- "Dear Sirs, - We enclose herewith our cheque for the sum of R2,500-00 being the deposit in respect of the purchase of farm "Lilyleaf", Rivonia, by Mr. V. Ezra, in his capacity as trustee for a company about to be formed. Kindly send the receipt to our

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office. Yours faithfully, Kantor, Zwarenstein and Partners."

And there is another letter there from the same party to? --- To Messrs. , Wentzel, Hoffmeyer, Turnbull and Company".

Dated? --- Dated the 25<sup>th</sup> of August 1961.

Reading? --- "Dear Sir, Re: Sale of farm "Lilyleaf", Rivonia from D.H. Phaiff to V. Ezra". "With reference to the above matter we have to advise that we are presently arranging for a bank guarantee in the sum of R7,500-00 payable to your client. This sum represents the balance of the deposit payable as against transfer of the

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property. We presume that this is the only guarantee required, as the balance of the purchase price will be secured by the mortgage bond in respect of the property. We

60.

I.E. MAKDA.

will be obliged if you will confirm that this is the position. We hope further to have the company registered by the end of next week. Yours faithfully, Kantor Zwarenstein and Partners.”

Then there is this piece of paper – do you recognise the typewritten sheet? --- Yes, I do.

Whose typewriter is that? --- Mrs. Chapkins' typewriter.

Mrs. Chapkin of James Kantor and Partners? --- That is right.

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That's headed? --- "Navian Proprietary".

Yes? --- "21, Lombardy Building, Cor. Rissik and Kerk Sts., Johannesburg."

One moment – is that the address which appears in one of the five slips of paper? --- That is so.

That's right, yes? --- And then something on the original crossed out.

Yes? --- And then "following the date of registration of the above company 28<sup>th</sup> August 1961, "further crossing out "Kantor, Zwarenstein and Partners, P.O. Box 734,

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Johannesburg".

Yes, and finally, there's a registered envelope, sent by by Meikel and Company of Rosebank to Vivian Ezra, 60-11<sup>th</sup> Avenue, Orange Grove, Johannesburg, on the 23<sup>rd</sup> of August 1961. Can you tell His Lordship how that envelope comes to be in the file of James Kantor and Partners? --- Well I am unable to say how it comes into the file of James Kantor and Partners.

I beg yours? --- I am unable to say how it comes into the file of James Kantor.

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All portion of the file K.24? --- That is so.

You can't say how? --- No.

Now I think we can leave Vivian Ezra. Mr. Makda

61.

I.E. MAKDA.

you will remember that when I dealt with receipt No. 697, dated the 28<sup>th</sup> of August in the amount of 6,900, I pointed out that of that amount 3,900 was by way of cheques, cash was the balance of 3,000? --- That's what you said.

I've just been reminded that I should put in a deposit slip, dealing with those four cheques, because they tie with a man called Julius First. Do you know him? --- I've met him.

Where did you meet him? --- In the offices of James Kantor and Partners.

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What was he? A client of the firm? --- Yes.

A client of the firm. A big client? --- I don't know, I was just once asked regarding group areas.

Now here is a deposit book and we'll call it K.39. I want you to look at a deposit made on the 29<sup>th</sup> of August 1961. (Witness looks at deposit). Do you recognise that? --- This is a deposit book of Kantor, Zwarenstein and Partners.

That's right? -- and this deposit amounted to the sum of R9,684-03 cents.

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Yes, no I am only interested in four deposits there. First of all one in the sum of 2,000? --- There is a deposit, apparently a cheque I presume, from the Johannesburg Building Society.

One moment, there is the first one for R2,000-00? --- That is so.

In whose name? --- Johannesburg Building Society.

A cheque Johannesburg Building Society for 2,000. Then there's a cheque for R1,000-00? --- From the United Building Society.

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And then there is a cheque for 500? --- That is so. From the S.A. Permanent Building Society.

S.A. Permanent Building Society, and finally there

62.

I.E. MAKDA.

is a deposit for 400? --- Yes, there is a cheque from the Elite Building Society.

For R400. Now these far total 3,900? --- That is so.

That is so. Now having used the name of Julius First, do you say he was a client of the firm? --- As far as I knew, yes.

Yes, well let's get to this file and see what that looks like. K.40. Do you recognise this file? (File handed to witness). --- Yes.

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Whose handwriting? --- Mr. Wolpe's handwriting.

What details are recorded there? --- The name of the client of J. First. No further details, and the word "file".

No further details except for the word "file"? --- And of course the filing away number.

And the filing away number. Now the evidence will be that a firm of attorneys called Terblance and Briggish (?), gave a cheque on behalf of one S. Cohen to J. First, then James First paid that amount in to James

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Kantor and Partners. Is there anything in the file to record that? --- Yes, there is an original of a receipt No. 2199 dated the 8<sup>th</sup> of March 1962, client: J. First. Received from Terblanche and Briggish, the sum of R14,000.

R14,000-00, now that's a fairly big sum of money. --- That is so.

Now Kantor and Partners receive a cheque from a firm of attorneys for R14,000-00, and no reason is given for it. Is there? --- There is no reason given for it.

No reason given. It wasn't a present, or a

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donation, now what happened to that money? --- I wouldn't know Doctor.

What was supposed . . . what instructions were given as to the disposal of that money? --- There are no instructions on this cover, inside or outside.

63.

I.E. MAKDA.

Now let's examine what happened to that R14,000. Shall we? Exhibit K.41. (Handed to the witness). And the date is important, 8<sup>th</sup> March 1962. Do you recognise K.41? --- It's a Ledger Card from the offices of James Kantor and Partners.

Ledger Card. Does it record the receipt of R14,000-00? --- It does.

On What date? --- On the . . . I'm sorry here we have code figures to read from, it's a bit difficult.

Well, now the receipt we have put in in K.40

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shows it's the 8<sup>th</sup> of March? --- 8<sup>th</sup> of March, that's right.

Yes, now and there are certain payments? --- That's right.

Even from the coded figures, you can tell from what date the payments were made out? --- That's right.

What date? --- 8<sup>th</sup> March, 3,2 . . .

We'll come to that, all on the same day? ---All on the same date.

1, 2, 3, 4 payments . . . five payments? --- Five payments.

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Five payments all on the same day, and there are no instructions covering those five payments? --- Not on the cover.

Not on the cover. Well let's get to the cheques then, shall we? I show you K.42. (Handed to witness). That's a cheque No. 3602? --- That's right.

8<sup>th</sup> of March 1962? --- That is so.

A cheque for R3,200-00? --- That is so.

In favour of N. First? --- It is difficult to say, but I think its M.

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Signed by? --- A. Kantor and Harold Wolpe.

Any details given? --- No details given.

And account of? --- No, it doesn't give any details at all.

64.

I.E. MAKDA.

There's a client? --- Client – J. First.

Client? J. First, but no details for the payment? --- No details of the payment.

Right. Exhibit K.43. (Handed to witness). That is a cheque No. 3603? --- That is so.

Also dated the 8<sup>th</sup> of March? --- That is so.

For R800-00? --- That is so.

In favour of Ruron (Pty.) Ltd.? --- That is so.

Signed by? --- A. Kantor and Harold Wolpe.

Any details? --- No details with the exception of  
10  
the client's name.

Exhibit K.44. (Handed to witness). Cheque No 3604? --- That is so.

Dated the 8<sup>th</sup> of March? --- Yes.

For R1,000-00? --- That is so.

Signed? --- A. Kantor and Harold Wolpe.

In favour of? --- B. Cohn.

Any details? --- No details, except the name of the client.

Right, do you know who B. Cohn is? --- No, I don't.  
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You don't know. Now we come to K.45. (Handed to witness). Cheque No. 3605? --- That is so.

Also the 8<sup>th</sup> of March 1962? --- That is so.

For R5,000-00? --- That is so.

Signed by? --- A. Kantor and Harold Wolpe.

In favour of? --- Julius First,

In favour of Julius First. Any details? --- None with the exception of the client.

Same client? J. First? --- It appears to be J. First.  
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K.46 (Handed to witness). Cheque No. 3606? --- That is so.

8<sup>th</sup> of March 1962? --- That is so.

64.A

I.E. MAKDA.

For R4,000-00? --- That is so.

In favour of? --- Julius First. Signed by A. Kantor and Harold Wolpe. No particulars appear, with the exception of the client's name.

Mr. Makda, so we have R14,000-00, coming in on the 8<sup>th</sup> of March from Terblanche and Briggish in favour of J. First, and going out on the very same day in respect of five cheques consecutively numbered, 2, 3, 4, 5, and 6? --- That is so.

Two of them go back to J. First, the third one

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goes to M. First? --- That is so.

The fourth one B. Cohn and do you know who Ruron (Pty.) Ltd.? --- No, I don't.

No idea? --- No idea.

Allright just to complete the record, we'll tell the Court now that evidence will be Ruron is J. First. Well its rather Ronald and Ruth First, hence the name, operated by J. First. Is there anything in the cover or in the books of James Kantor and Partners to explain the receipt of the money and the disposal on the

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same day? --- No.

Is that normal practice? --- No.

Do you know a man called J. Rosenberg? --- Yes.

Who is he? --- I met him once or twice.

Where did you meet him? --- I met him at the office of James Kantor and Partners, and besides that he was at University with me.

I beg yours? --- Besides that he was at University with me.

He was at University with you? --- Well, not with

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me but he was at University, while I was at University.

I see. Now do you remember a search was made for the file . . . was he a client of the firm? --- I don't know.

65.

I.E.MAKDA.

You don't know. Well let's show you this then. What is that? (Shown to witness). It's a Ledger Account of the firm James Kantor and Partners, in favour of one J. Rosenberg.

J. Rosenberg. Was J. Rosenberg a client of the firm? --- He should be because there is a Ledger Account.

Because of this Ledger Account. That will be K.47. Now keep it in front of you. Detective-Sergeant van Rensburg will tell his Lordship that together with you he searched the office of James Kantor and Partners, and

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in this case, couldn't even find a file for him? --- That is true.

That is true. So here we haven't even got a file with no details. There was no file at all? --- That is true.

And yet that Ledger Card records the receipt of sums of money? --- That is true.

Let's deal with some of them. Look at receipt No. 5260? --- Yes.

5260 dated the 6<sup>th</sup> of March 1963? --- That is so.

What about record? --- Its an amount of R2,000-00

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was paid into the office James Kantor and Partners.

Was paid into the office of James Kantor and Partners by J. Rosenberg? --- No, its not disclosed here.

Well its on the account of J. Rosenberg? --- Its on the account.

To his credit? --- To his credit.

To his credit. Any reason given? It wouldn't

Belt 36B

be there in any event. Now the 15<sup>th</sup> of March, is there anything paid into his credit? --- Yes, there was a transfer from the account of one Sisulu? --- Who . . .

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Who is Sisulu? --- Sisulu, is Wlater Sisulu, Accused No. 2.

Accused No. 2. What amount is transferred from

66.

I.E. MAKDA.

the account of Walter Sisulu now to the credit of J. Rosenberg? --- The amount of R1,500-00.

R1,500-00 and then finally, receipt No. 5936? --- Prof'l Society I think it is.

Yes, its Profession Provident Society of South Africa? --- That's an abbreviation, we have an amount of R40-00.

An amount of R40-00, on the 14<sup>th</sup> of May 1963? --- An amount of R40-00.

Yes R40-00? --- That's right.

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So taking those three receipts alone, we have got a total of R3,540-00? --- That is so.

A fairly big sum of money? --- That is true.

And there's no file for it? --- I couldn't find a file.

You couldn't find a file. Now let's see what happened to that money.

BY THE COURT TO DR. YUTAR: Have you finished with First's Account? --- Yes, thank you.

You only account for some of the money that

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was paid into it, but not the whole of it, is that no so? --- First, R14,000-00 was paid on the 8<sup>th</sup> of March, and R14,000-00 was paid out by means of five cheques, all on the same date.

Yes I see they total the same amount. --- They total the same.

BY MR. COAKER TO COURT:

My Lord it appeared to me, my learned friend referred to a receipt No. 5260, is that a document, or is that merely something entered on the Ledger Card? --- Something entered on the Ledger Card. (Dr. Yutar).

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BY THE COURT TO MR. COAKER:

Oh, in this last evidence, oh those are entries on the Ledger Card. --- Entries on Exhibit K.47.

67.

I.E. MAKDA.

Yes, I haven't seen that yet, but the witness gave the entries on the card. Have you no copy of this Mr. Coaker? --- I had copies of most of these documents, but I haven't got them here before me at this moment, my accountant is working on them at the present time.

EXAMINATION BY DR. YUTAR (CONTINUED):

Now Mr. Makda, let's see what happened now to these amounts . . .

BY THE COURT: What is the total? --- R3,540-00.

EXAMINATION BY DR. YUTAR (CONTINUED):

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I think you had better keep that Ledger Card in front of you, because you haven't got all the cheques Mr. Makda. Now that first of all shows a Ledger Card, that on the 8<sup>th</sup> of March 1963, there is a cheque No. 5208? --- That is so.

Dated 8<sup>th</sup> of March? --- That is so.

For what amount? --- R18-00.

Do you know in whose favour? --- H. Wolpe.

H. Wolpe at R18-00. On the same day, 8<sup>th</sup> of March, is there any transfer? --- There is a transfer to  
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Sisulu, journal voucher No. 3043, for the sum of R1,500-00.

Yes, now for reference Mr. Makda, what does all this mean? On the 8<sup>th</sup> of March 1963, an amount is transferred to Sisulu for R1,500-00, and on the 15<sup>th</sup> of March 1963, there is a transfer from Sisulu in favour of Rosenberg? --- I don't know why the transfer was done.

And there is no records to explain what it is all about? --- No, there is no records.

Allright. Now we come to Exhibit K.48. (Handed to witness). Cheque No. 5211? --- That is so.

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Dated the 12<sup>th</sup> of March 1963? --- That is so.

The sum of R340-00? --- That is so.

In favour of? --- P.J. Hodgson.

68.

I.E. MAKDA.

There is no reason given for the cheque. The only reference is to J. Rosenberg. Crossing is cancelled. The order is cancelled, and it is signed by me and Harold Wolpe.

And to this day can you give us any reason . . .

BY THE COURT: It was signed by Wolpe and? --- Myself.

EXAMINATION BY DR. YUTAR (CONTINUED):

And to this day can you give us any reason for it? --- No.

Now we come to K.49. (Handed to witness)? --- Cheque No. 5255, dated the 20<sup>th</sup> of March 1963.

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1963? --- That's right, made payable to P.J. Hodgson for the sum of R300-00, it is signed by Harold Wolpe and myself. The crossing is cancelled and the order is cancelled. There is no reason given for the cheque and the only reference is to the client.

Now P.J. Hodgson, do you know who he is? --- That's Mr. Hodgson.

Mr. Hodgson, yes. His named as a conspirator in this case. We don't know to this day why this money, channelled through Kantor's office from Rosenberg to Hodg-

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son? --- I don't.

Now we come to a large amount, rather a larger amount. Exhibit K.50, cheque No. 5282? --- That is so.

5282, dated the 27<sup>th</sup> of March 1963? --- That is so.

For the sum of R1,002-44 cents? --- That is so.

In favour of? --- I. Shinebrucker. It is signed Harold Wolpe and J. Kantor. The crossing is cancelled and the order is cancelled, and it refers to refund money advanced for bail and the client is given as J. Rosenberg.

Now refund for money advanced for bail. Is

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there any indication in the books, or the records of James Kantor to indicate what this refers to? --- . . .

Refund for money advanced for bail. Who advanced

69.

I.E. MAKDA.

The bail, and for whom? --- There is no record of that.

There is no record of it, and this is all connected with J. Rosenberg? --- That is so.

Now we come to . . . Now will you refer to that Ledger Card again please? That's K.47, and there's a receipt recorded thereon, No. 5429? Is that right? --- Receipt Number?

Cheque No. 5429 rather, I'm sorry? --- Yes, there is.

Cheque 5429 dated the 26<sup>th</sup> of April 1963? --- That is so.

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Payable to whom? --- H. Wolpe.

What amount? --- R70-00.

R70-00, and then we have another cheque, next consecutive number, 5430 . . .

BY THE COURT TO DR. YUTAR:

Have you not the cheques? --- No, we haven't those cheques My Lord. They are recorded on the Ledger Card.

EXAMINATION BY DR. YUTAR (CONTINUED):

5430? --- Dated the 26<sup>th</sup> of April, cheque No. 5430, in favour of H. Wolpe in the sum of R20-00.

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R20-00. And then there's a last reference, cheque No. 5507? --- Dated the 17<sup>th</sup> of May, for the sum of R150-00, the only note here says refund.

BY THE COURT TO DR. YUTAR:

That's still Mr. Rosenberg in credit of that? --- Yes, I am coming to that credit now.

THE COURT ADJOURNS UNTIL 10 O'CLOCK

ON MONDAY THE 9<sup>TH</sup> DECEMBER, 1963.

70.

I.E. MAKDA.

ON RESUMING ON THE 9<sup>TH</sup> DECEMBER:

ISMAIL ESSOP MAKDA, still under oath

DR. YUTAR TO COURT:

My Lord we reached the stage where you Lordship pointed out to me that Rosenberg was still in credit? --- Yes.

But before I come to that My Lord, I was rather remiss in that I did not lighten Your Lordship's task, by avoiding your Lordship having to write down all the details of the schedule from which I am leading this witness, and I should like to hand in, therefore by way

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Exhibits, the following Schedules My Lord. EXHIBIT E is a summary in schedule from of all the Exhibits K.3 to 22 dealing with the Letele Account. --- K.3 to?

K.3 to 22 the account of A. Letele. My Lord it contains all the details in which I led with the witnesses including the persons who signed the cheques in the second last column, and the details.

I likewise hand in Exhibit E, a summary in schedule from of Ezra, covering the Exhibits K.4 to 39? --- K.4?

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K.24 to 39. EXHIBIT E altered K.3 to K.23. Then EXHIBIT F is the account of Ezra, covering Exhibits K.24 to to K.39.

EXHIBIT G, is a summary in schedule form, dealing with the account of J. First, covering Exhibits K.40 to K.46.

And finally EXHIBIT H, a summary in schedule form of the account of J. Rosenberg, covering Exhibits K.47 to K.50, and K.50 was the last Exhibit that was handed in.

EXAMINATION BY DR. YUTAR (CONTINUED):

Now Mr. Makda I want to show you the Ledger

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Card of J. Rosenberg, Exhibit K.47. (Handed to witness). His Lordship pointed out on Friday Afternoon that Rosenberg is still in credit, and the amount is actually R139-56.

71.

I.E. MAKDA.

Will you tell His Lordship what happened to that amount, standing to the credit of J. Rosenberg? --- Doctor I don't see a credit balance.

Is there any amount over here in the sum of R139-56 cents? --- Yes.

Mr. Makda I have been asked to ask you to speak up. The Accused say they did not hear you on Friday, they would like to hear you at least today? --- I'll try.

And there is an amount of R139-56 cents? --- That is so.

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What happened to that amount? --- On the 6<sup>th</sup> of March this amount was transferred to the account of one Turok, Journal Voucher No. 3037.

And who is Turok? --- Turok was a client of our office.

A client of your office. Do you know where he is today? --- I think he is serving a term of imprisonment.

For what? --- I think he was charged under the Sabotage Act.

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Yes, do you know what he did? --- He was alleged to have used a bomb or an explosive, the old Post Office.

The Old Post Office, for which he was found guilty by the Late Mr. Justice Cooper and sentenced to three years in prison? --- I can't remember.

That is in the evidence. He is also named as a co-conspirator in this case. Now can you tell His Lordship, why money received from J. Rosenberg, for which there is no file in the office of Kantor and Partners, an amount of R139-56 cents should be transferred to the account of Turok? --- I cannot give any explanation.

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And is there any reason, there or anywhere else to justify or to support this transfer? --- I cannot find anything.

72.

I.E. MAKDA.

We come now to an account of another client of the firm, one Cecil George Williams. That is his full name and he is named as a co-conspirator. Now you have already told us that he was a client of the firm? --- Yes.

I now show you K.51. (Handed to witness). Do you recognise this file? --- Yes, it is a file from the office of James Kantor and Partners.

And what details are recorded there? --- The name C. Williams, the file-away No., and the word "file".

In whose handwriting? --- Mr. Wolpe's handwriting.

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Mr. Wolpe's handwriting. Any annotation on . . . ? --- Excuse me, the name "C. Williams" I don't think is Mr. Wolpe's handwriting.

Oh, but the other handwriting? --- "File" is in Mr. Wolpe's handwriting.

Now are there any annotations or instructions appearing on the cover of that file or on the inside of the cover? --- On the outside of the cover there are no instructions recorded My Lord. On the inside of the cover I find a letter . . .

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No, I am not dealing with letters. I mean on the inside of the cover, any writing? --- No.

Nothing at all, and you have there two letters. May I just look at them again please? (File handed back to Dr. Yutar). There is a letter here dated the 13<sup>th</sup> of January 1963, from one Cecil to Harold. Who is Cecil? --- I presume it is Cecil Williams My Lord.

Harold? --- I presume its Hardol Wolpe.

And its written from a London address, that's in the file K.51, and then there is a reply to that letter

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dated the 21<sup>st</sup> of January 1963. Is that right? --- There is a letter dated the 23<sup>rd</sup> of January 1963, yes.

Now is there any mention over there of an amount

73.

I.E. MAKDA.

of R10,000-00 from Williams to James Kantor and Partner? --- No.

I'm going to hand in Exhibit I, it's a summary in schedule form of the account of C. Williams, or known as Defence and Aid, and that will cover Exhibit K.52 onwards. We might just make it K.51. Now you recognise . . . I show you these two cards K.52. (Handed to witness). --- They are the Ledger Cards of the firm James Kantor and Partners.

They are two sheets? --- That is so.

Now is there a payment, or receipt from C. Williams

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on the 18<sup>th</sup> of March 1963? --- Yes.

An amount is received from C.G. Williams by way of cheque in the sum of R10,000-00? --- I am unable to say whether it was by way of cheque, but there is a receipt.

Anyway I'll show you this then. Do you know where that money came from apart from C.G. Williams? --- No.

Nothing on the file to show it. I'm going to show you now Exhibit K.53 (handed to witness) do you recognise that? --- Yes, this a Trust Account Deposit Book of the firm James Kantor and Partners.

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Trust Account Deposit Book of James Kantor and Partners. Was that 10,000 deposited to the account of James Kantor and Partners? --- Yes on the 18<sup>th</sup> of March 1963, a cheque in the sum of R10,000-00 made by one C.G. Williams was deposited to the Trust Account.

Who wrote out that deposit slip? --- One (?) The Receptionist/Cashier.

Anyone else add anything to it? --- No.

Is there a word "special clearance" there? --- No.

Let me just have the book a moment? (Book handed

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back to Dr. Yutar) and that was a cheque? --- Yes.

I show you now K.54 (handed to witness) do you recognise this book? --- Yes, it's a receipt book of the firm

74.

I.E. MAKDA.

James Kantor and Partners.

And what does it show? --- There is a counterfoil of a receipt dated the 18<sup>th</sup> March 1963, No. 5378, made out as client Defence and Aid, Received the sum of R10,000-00 from C.G. Williams, and its re Defence and Aid. The cheque was deposited on the 18<sup>th</sup> March 1963 – Reference – H. Wolpe.

Whose handwriting? --- The Receptionist/Cashier's handwriting.

Now can you tell His Lordship anything about this Defence and Aid? --- Not very much.

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What can you tell us about it, just tell us what you know? --- I was asked once or twice to 'phone Defence and Aid, and that's what I know about Defence and Aid.

Allright, now is there any instructions either on the receipt or on the file to indicate why that amount of money was received or paid in by C.G. Williams? --- Besides the words "Defence and Aid" no further instructions.

No further instructions. Now let's examine with you what happened to that R10,000-00 on that very same day. I am going to show you a series of five cheques. They are

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all dated the 18<sup>th</sup> of March 1963, the same day, and they are all in consecutive order. First one, 5238, Exhibit K.55. Have you got that? --- Yes.

Who signed that cheque? --- The cheque is signed by myself and one Harold Wolpe.

And what was the reason? --- It is made out to one Ruron (Pty.) Ltd., in the sum of R2,000-00, it says re bail funds.

Re bail funds. --- The client is shown as Defence and Aid.

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Show that to His Lordship please? (cheque shown to His Lordship). Now do you know who Ruron (Pty.) Ltd. is? --- At that time No., at the present I do know.

75.

I.E. MAKDA.

Who is it? --- I understand it belonged to a gentleman called First.

Now we know at least two gentlemen by the name of First? --- Julius First.

Julius First, and do you know what it means, when it just says "bail funds"? --- No.

And why did you sign it, and by whose request? --- I was asked by Mr. Wolpe to sign.

And you did? --- I did.

Did you make any enquiries why? --- No.

10

I show you now Exhibit K.56. (Handed to witness).

DR. YUTAR TO COURT:

By the way My Lord, may I just trouble your Lordship for the last exhibit K.55, I would like to deal with it first.

EXAMINATION BY DR. YUTAR (CONTINUED):

Do you know Mr. First intimately? --- No.

You don't. Now I show you K.56 (handed to witness) Cheque No. 5239, for the amount of R2,000-00? --- That is so.

In favour? --- Amature Photography.

For what purpose? --- Re bail funds.

20

On account? --- Defence and Aid.

Signed by? --- Myself and Harold Wolpe.

Do you know who Amateur Photography is? --- No.

For what purpose this amount was paid to him? --- I wouldn't know, besides the words 'bail funds'.

K.57 (Handed to witness) cheque No. 5240? --- That is so.

For R2,000-00? --- That is so.

Signed by? --- Myself and Harold Wolpe.

For what purpose? --- Re bail funds.

30

And who is it made payable to this time? --- Its made payable to cash.

To cash, and the endorsement on that cheque? ---

76.

I.E. MAKDA.

Has been cancelled.

Endorsement cancelled, and therefore there's no endorsement on the reverse? --- That is so.

Can we say to this day who received that money? --- I am unable to say who received the money.

K.58 (handed to witness) cheque No. 5241? --- That is so.

Again same amount R2,000-00, signed by? --- Harold Wolpe and myself.

For what purpose? --- Re bail funds.

10

And who was the cheque made payable to this time? --- Cash.

Crossing cancelled again? --- That is so.

Therefore, no endorsement? --- That is so.

K.59 (handed to witness) cheque? --- No. 5242, in the sum of R2,000-00. The crossing was cancelled and made payable to Cash, on account Re bail funds, and it was signed by myself and Harold Wolpe.

And Cash again and no endorsement? --- That is so.

Now Mr. Makda, just one comprehensive question –

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can you tell us on any documents in the firm of Kantor and Partners, are there any instructions to support the receipt of this money. The reason for it and the paying out on the very same day, per five cheques in five equal amounts, three of them cash? --- Not within my knowledge.

Not within your knowledge, and were any debits raised by way of fees on that? --- No.

So then Exhibit I, this schedule dealing with C.G. Williams, Defence and Aid, covers Exhibit K.51 to K.59. Let's go now to the Account of Walter Sisulu, Accused No. 2.

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We have already put in his file and I would like you to look at it again K.2 (handed to witness). Have you got that? --- Yes.

77.

I.E. MAKDA.

BY DR. YUTAR TO COURT:

With regard to that file My Lord, I hand in Exhibit J, which is a summary in schedule form of the account of Walter Sisulu, covering Exhibit Nos. K.2 and then from K.60 onwards.

EXAMINATION BY DR. YUTAR (CONTINUED):

(Asks for file). Now the first item we deal with there, is a receipt by way of transfer, Journal Voucher 1652 on the 21<sup>st</sup> of August 1962, being part of the R8,000-00 ex Letele. We have dealt with that already. You can't find any instruction to support that transfer

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of money from Letele to Mr. Sisulu? --- That is so.

Then we've got the 19<sup>th</sup> of February 1963, receipt No. 5118, the receipt of an amount of R1,000-00 from Mrs. Sisulu by way of a cheque. Now that comes out of File J.2, is that the official receipt? --- That is the official receipt.

The original? --- The original.

And the duplicate? --- And the duplicate.

Both retained in the file? --- That is so.

Do you know of any reason why it wasn't handed

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over to Mrs. Sisulu? --- No.

Then we come to . . . we've dealt already with 5285, a receipt of . . . (You've got the card here by that way. You had better keep this in front of you). That is part of K.2. Is that the Ledger Sheet of Walter Sisulu? --- That is so.

You will find the R1,000-00 transfer from Letele on the 21<sup>st</sup> of August. You've got that? --- That is so.

And the second amount . . .

BY THE COURT: What Exhibit is that? --- That's part of file

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K.2 My Lord. The file of Walter Sisulu.

Was that found in the file? --- In the file.

78.

I.E. MAKDA.

EXAMINATION BY DR. YUTAR (CONTINUED):

Now we've dealt with the first two amounts. Now come to receipt No. 5285, 8<sup>th</sup> of March, in the amount of R500-00 from Ruron (Pty.) Ltd. a cheque? --- I can't say that's a cheque, but there was the sum of R500-00.

Exhibit No. K.63 . . . K.61 (handed to witness). Is this the original receipt plus the duplicate? --- Yes.

Whose handwriting is it by the way? Do you

Belt 38 B

know whose handwriting it is? --- It is the Receptionists handwriting.

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And it clearly shows it's a cheque? --- Yes.

I show you now Exhibit K.62, is that receipt No. 8256? --- That is so.

Dated the 8<sup>th</sup> of March 1963? --- Yes.

And the original receipt in favour of? --- One G. Brown.

On account of? --- Walter Sisulu.

The amount? --- R1,500-00.

Do you know who G. Brown was? --- No.

No idea? --- No idea.

20

Allright. Do you know the firm Amateur Photography? --- No.

Also no. I show you now K.63 (handed to witness). Original and duplicate receipts? --- That is so.

No. 5287? --- That's right.

Dated the 8<sup>th</sup> of March 1963? --- That is so.

Amount? --- R300-00.

From? --- I.F. Shermbraucker.

In favour of? --- On account of Walter Sisulu.

On account of Walter Sisulu. Then Exhibit K.64

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(handed to witness). Receipt No.? --- 5295, dated the 8<sup>th</sup> of March 1963, on account of one Walter Sisulu, received from I.F. Shermbraucker, in the sum of R850-00.

79.

I.E. MAKDA.

And how was that made up? --- It was a postal order of R14-00, money order of R23-00, I think cash R249-50, and a cheque R563-50 cents.

Now there is another item on the same day, 18<sup>th</sup> of March? --- That is so.

Transferred from? --- The account of one Walter Sisulu to Rosenberg.

Transferred from Rosenberg, isn't it? --- I'm sorry that is so. Transferred from Rosenberg to the account of Walter Sisulu.

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An amount? --- Of R1,500-00.

And Rosenberg is the gentleman we have just dealt with, and for whom there is no file in the office of Kantor and Partners? --- That is correct, I presume.

Well, didn't you look for it with Sergeant van Rensburg? --- I did.

And could you find it? --- I couldn't find an account or cover for Rosenberg.

BY THE COURT:

Where does that come from? Is that on the Ledger Card? --- Yes My Lord, there is a Journal Voucher  
20  
No. 3044.

EXAMINATION BY DR. YUTAR (CONTINUED):

Journal Voucher 3044, is that right? --- That's right.

That ties up of course with a Journal Voucher 3043 on Exhibit H. Do you know why that money was transferred from Rosenberg to Sisulu? --- I have no knowledge of it.

No knowledge of it – and then we come to the last item, and that is under date 14<sup>th</sup> March 1963. What details have you got there? --- I am afraid there are no

30

entries on the 14<sup>th</sup> March, there is on the 15<sup>th</sup> of March.

Is it the 15<sup>th</sup>? What have you got there? Journal Voucher 3155? --- That is so, on the 15<sup>th</sup> of March.

80.

I.E. MAKDA.

on the 15<sup>th</sup> of March. What does that show? --- It shows a transfer from Midland Bank for the sum of R20,995-00.

Midland Bank? Where is the Midland Bank? --- I have no knowledge of such a bank.

In this country? --- I have never heard of that bank.

You've never heard of it. May I just look at that? (Handed back to Dr. Yutar). In support of that last item, will you look at the first piece of paper

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there, on top in red ink? Whose handwriting is that? --- It's the handwriting of the bookkeeper of the firm James Kantor and Partners.

And the bookkeeper being? --- Mrs. Schneier.

Mrs. Schneier, well she'll be a witness. Is there anything there, corresponding to the transfer of R3,995-00? --- I'll read it out, I might be able to give . . .

Do yes? --- It says "credit W. Sisulu R3,995-00 being bank transfer ex Standard Bank, Commissioner Street, ex Dado Mail Fund (?), Midland Bank, London".

20

Midland Bank, London. Have you got any documents or correspondence to show why an amount of close on R4,000-00 was being remitted from the Midland Bank, London, to the Standard Bank here in Johannesburg, to James Kantor and Partners. For what purpose? --- Besides a letter transfer copy from the Standard Bank, and an application to sell foreign currency.

Yes, that's a supporting document. Is there anything to indicate why? --- It just says "order of Dado Bail fund – Walter Sisulu £2,000-0-0".

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On that note? --- There is nothing else.

Well, that's all the money received on the account of Walter Sisulu, and here by the way, is the transfer on

81.

I.E. MAKDA.

The Letele Account, the Journal Voucher. This is Exhibit No. K.65.

BY THE COURT: Is there an Exhibit number for this piece of paper you mentioned?

EXAMINATION BY DR. YUTAR (CONTINUED)

I hand in now Exhibit K.65, that's a Journal Voucher, 1652? --- That is so.

And what does that show? --- It shows a transfer from the account of Walter Sisulu to the account A. Letele.

Is it not the other way around? --- That's right.

10

I am sorry, Its to the credit of Walter Sisulu from Account A. Letele.

And that's Journal Voucher 1652? --- That is so.

Right, Now Mr. Makda, we have accounted for all the monies received by the firm James Kantor and Partners on account of Walter Sisulu. Could I have this Ledger Sheet please? (Handed back to Dr. Yutar). Incidentally, on this very sheet of Mrs. Schneier, there are three other details, not so? --- There are some further details.

Yes, and does it cover the receipts that we have

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just covered? With the last exhibits? We need not go into detail. The first deals with the Transfer of the Midland Bank. The second one deals with? --- Transfer to the account of M. First.

That's right? --- R500-00. The other one deals with a transfer to the account of J. Rosenberg for R1,500-00.

That's right? --- Then there is a transfer from the account of M. First to Walter Sisulu for R500-00, and then a Transfer from J. Rosenberg . . . I am misreading this My Lord.

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You've got it the other way around. --- These are instructions given normally by Mrs. Schneier to Mrs. Bloom,

82.

I.E. MAKDA.

to do the necessary transfers, and I was misreading the instructions. The account of Walter Sisulu would have to be debited with the sum of R500-00 and the account of Mr. First had to be credited with R500-00.

Right? --- And the Account of Walter Sisulu had to be debited with R1,500-00.

Yes? --- And the account of J. Rosenberg had to be credited with R1,500—00.

Right? --- And then the transfer from account W. Sisulu.

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And don't think you need worry about the other exhibits there. Now let's see what happened to all the money that came in on account of Mr. Sisulu. I show you first of all, Exhibit No. K.66. (Handed to witness). That's a cheque No. 4194? --- That is so.

Dated the 20<sup>th</sup> of August 1962? Made payable? --- to the Magistrate, Johannesburg.

For what purpose? --- In respect of the State vs. W. Sisulu-bail.

Yes, signed by? --- J. Kantor and H. Wolpe.

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For the sum of? --- R1,000-00.

Right, now we know where the money went to and for what purpose. Look at Exhibit K.67 (handed to witness). That's a cheque No. 5156? --- That is so.

Dated the 25<sup>th</sup> of February 1963? --- That is so.

For R1,000-00? That is so.

The purpose? --- Refund to Mrs. Sisulu. Cheque is made payable to cash, the crossing is cancelled, and its signed by Harold Wolpe and A. Kantor.

Now if that money was, in act, paid over to

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Mrs. Sisulu, is there any reason why her name could not have been put there? --- The only reason I think is, that she wanted to cash the money.

83.

I.E. MAKDA.

You think she wanted to cash the money? --- Yes.

And finally Exhibit K.68 (handed to witness). That's cheque No. 5207? --- That is so.

8<sup>th</sup> of March 1963? --- That is so.

Made payable to the Magistrate of Johannesburg? --- That is so.

Bail Sisulu? --- Yes.

Signed by? --- Harold Wolpe and myself.

And the amount is R4,650-00? --- That's right.

You've told us about this incident the other

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day, when bail was arranged for Sisulu within a matter of a couple of hours? --- That is so.

And do you know what happened to Accused No. 2 when he was released on bail? --- I do not know what happened to Accused No. 2.

Did you see him again thereafter? --- No.

Do you know what happened to the bail of R6,000-00 paid in on his behalf? --- Yes.

What happened? --- The bail bond was at our offices. I handed it to Mr. Joffe.

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What? --- The bail bond was in our offices.

Yes, but what happened to the actual money, was it paid back to Sisulu? --- I have no knowledge of that.

No knowledge. Do you know whether Sisulu observed the conditions of the bail bond? --- I am not aware.

You are not aware. Now I want to put in some files. Can you advance any reason to His Lordship why, in respect of the six accounts that I have just dealt with, Friday and today, namely Letele, Ezra, First, Rosenberg, Williams, Sisulu, why there are either no files, except

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. . . no files for some cases, or there are files with no instructions, except in the case of Sisulu? --- I can give no reason.

84.

I.E. MAKDA.

Now is that how your other files were kept? --- Not all of them.

Not all of them. I want to hand in Exhibit K.69. That is an original letter? --- That is so.

From? --- The Office of Kantor, Zwarenstein and Partners.

To? --- Messrs. Arthur Meikel and Co. Limited.

Dated? --- The 23<sup>rd</sup> of August 1961.

And shortly, we might get it on record, it deals with? --- I'll read the letter. "We enclose herewith out  
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cheque for the sum of R2,500-00 being the deposit in respect of the purchase of farm "Lilyleaf",  
Rivonia, by Mr. V. Ezra, whose capacity is as trustee for a company about to be formed. Kindly send  
a receipt to our office. Yours faithfully, Kantor, Zwarenstein and Partners, initialed by H.W."

H.W. – that is Wolpe? --- That is so.

Exhibit K.70 (handed to witness). Is that an original letter? --- That is so.

From? --- The offices of Kantor, Zwarenstein and  
20  
Partners.

To? --- Webber, Wentze, Hoffmeyer, Turnbull and Company, dated the 25<sup>th</sup> of August 1961. It refers  
to "Re Sale of farm "Lilyleaf", Rivonia, from D.R. Phaiff to V. Ezra.

Yes, right. K.71 (handed to witness). Is that an original letter? --- Yes.

K.71 is an original letter? --- From the firm of Kantor, Zwarenstein and Partners, dated the 19<sup>th</sup>  
September,  
30  
and addressed to Webber, Wentzel, Hoffmeyer, Turnbull and Company. It refers to transfer of farm  
"Lilyleaf" D.R. Phaiff to V. Ezra.

85.

I.E. MAKDA.

I think I had better read it, so that we can put it on record and so that everybody can hear – “We enclose herewith our cheque for the sum of R586-00 in favour of Mr. Phaiff, being the amount due in respect of certain furniture, garden equipment and a motorvehicle purchased by Mr. Ezra”. Signed by? --- This letter is signed by Mrs. Bloom.

Mrs. Bloom. K.72 (handed to witness) a letter from Kantor, Zwarenstein and Partners to Webber, Wentzel and Hoffmeyer, its dated the 21<sup>st</sup> of September 1961, “re  
10

Sale of farm “Lilyleaf”, Rivonia, D.R. Phaiff to V. Ezra. We enclose herewith our cheque for the sum of R1,164-82 cents being the amount due to you in respect of transfer costs. We confirm that the Company Navian (Pty.) Ltd. has now been registered, and this will be forwarded to you immediately upon receipt by Mr. Sepel, of attorney Furman’s office.” --- This exhibit is an original letter from the . . .

I just want you to identify it for me? --- That is so.

You should read it, but I am doing it so that the  
20

Accused and my learned friends can hear what it’s all about, as it goes in. Exhibit K.73, an original letter from Kantor Zwarenstein and Partners, to Webber, Wentzel and Hoffmeyer, dated the 25<sup>th</sup> of September 1961. Reading “Sale of farm “Lilyleaf” Rivonia, from D.R. Phaiff to Ezra. We acknowledge your letter of the 22<sup>nd</sup> instant and enclose herewith our cheque for the sum of R107-35 cents in respect of your account”. Can you identify that? --- Yes. It’s a letter . . .

I now show you Exhibit K.74, a photostatic copy  
30  
of the original.

BY THE COURT:

The original will be handed in in due course, but I would like this witness just to identify the signa-

86.

I.E. MAKDA.

tures.

EXAMINATION BY DR. YUTAR (CONTINUED):

This is a photostatic copy of a letter addressed by Kantor, Zwarenstein and Partners to the Netherlands Bank, Box 2, Johannesburg, dated the 30<sup>th</sup> of August 1961. Reading – “We refer to a telephonic conversation between the writer and yourself on the 29<sup>th</sup> instant. We would be obliged if you would draw a guarantee for payment of the sum of R7,500-00 in favour of Messrs. Webber, Wentzel, Hoffmeyer, Turnbull and Company, (and the address is given)

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being the balance of deposit payable by Mr. V. Ezra in his capacity as a trustee for the company to be formed in respect of the purchase by Mr. Ezra in the aforesaid capacity, of a certain portion, R.E. Farm Witfontein (?), in extent of approximately 13,000.485 morgen, known as “lilyleaf”, with the erections and improvements thereon, including the spray irrigation equipment from Mr. D.R. Phaiff. Please note the guarantee is to contain the proviso that payment is to be effected upon our notifying you, the transfer of the said property has been registered in

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favour of the company before. We hereby authorise you to withdraw the said sum of R7,500-00 from our Trust Account, in order to cover the said guarantee.” Can you make out the signatures there, Mr. Makda? --- The signatures on this document are those of Harold Wolpe and A. Kantor.

Now I hand in Exhibit K.75. That is a document headed “Cash cover obtained”, from Kantor, Zwarenstein, and Partners, to Messrs. Webber, Wentzel, Turnbull and Company, dated the 31<sup>st</sup> of August 1961, in the sum R7,500-00 The original will be handed in, can you identify the sig-

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natures there, Mr. Makda? --- The signatures are those of Harold Wolpe and Mr. A. Kantor.

Exhibit K.76, a photostatic copy of an original

87.

I.E. MAKDA.

letter from Kantor, Zwarenstein and Partners, to the Manager of the Netherlands Bank, dated the 7<sup>th</sup> November 1961. "Re Transfer Farm "Lilyleaf". Kindly pay to Messrs. Webber, Wentzel, Hoffmeyer, Turnbull and Company the sum of R7,500-00 in terms of a bank guarantee dated the 31<sup>st</sup> of August 1961. The conditions referred to in the guarantee has been complied with." Who signed this letter Mr. Makda? --- The letter was signed by A. Kantor and J. Kantor.

A. Kantor and J. Kantor. Now I want to show you Exhibit K.77. This is a cheque from the Allied Building

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Society, to James Kantor, Zwarenstein and Partners, dated the 28<sup>th</sup> of August 1961 in the sum of R400-00. Who endorsed that cheque please? --- The cheque was endorsed by Harold Wolpe.

Harold Wolpe. I show you now Exhibit K.78, a cheque on the S.A. Permanent Building Society, to James Kantor, Zwarenstein and Partners, for the sum of R500-00, dated the 28<sup>th</sup> of August 1961. Who signed that please? --- It is endorsed by Harold Wolpe.

I show you now a cheque Exhibit K.79 from United

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Building Society, to James Kantor and Partners, in the sum of R1,000-00 dated the 28<sup>th</sup> of August 1961. Endorsed by? --- Harold Wolpe.

And Exhibit K.80, cheque from the Johannesburg Building Society, to James Kantor and Partners for R2,000-00 dated the 28<sup>th</sup> of August 1961. The cheque is endorsed by? --- Harold Wolpe.

Now those last four cheques that I have just handed in, Exhibits 77 to 80, total R3,900, and that we find on the Ledger Card of Ezra was paid into the credit of

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Ezra on the same date, the 28<sup>th</sup> of August 1961. --- I recall having seen.

That was the only cash, the only cheques paid in

88.

I.E. MAKDA.

in the name of Ezra. The others were all cash, and these cheques, do you know where they come from. These four Building Societies? --- Apparently Building Society cheques.

Four Building Society cheques. Well just for the benefit of my learned friend and for the information of the Court, the evidence would be that all these four cheques come from Julius First, who operated these four accounts in the various building societies. I would like to show you now Exhibit K.81, is the Certificate of Incorporation of Navian Pty. Limited.

10  
Mrs. Chapkin will tell us about this, but I want you to turn to Page 8, where the names are given . . . the names and addresses of the persons

Belt 39B

who subscribed to this Memorandum of Association of Navian (Pty.) Ltd. Identify, first of all, the type? --- First of all?

The type? the typewriter? --- It is similar to the one used by Mrs. Chapkins in our office.

In your office? --- That is so.

Any doubt about it at all? --- Well, it is similar  
20  
to the one.

And what name . . . ? --- I am afraid, not all of it is.

Not all, I know. What is in the type similar to the one used by Mrs. Chapkin of James Kantor's Office? --- The name Vivian Ezra, his address, and his occupation.

What else? --- Then the name Harold Wolpe, his address, and his occupation.

The name of Harold Wolpe, address and occupation. What address is given there? --- 11 Maxwell Street, Fairwood, Johannesburg.

30  
That was his private address? --- That is so.

Is that left there? --- No.

What happened to it? --- That name was scratched out.

89.

I.E. MAKDA.

Do you know by whom? --- I wouldn't know.

Do you know by whom the name was substituted? --- No My Lord.

Well is there any other name thereunder? --- There is the name of one Jennifer Achber.

Achber, yes? --- 608, Lokano House, 20 Loveday Street, Johannesburg, Articled Clerk

Do you know who she is? --- No, My Lord.

No, alright then she's a Lady Clerk in the office of Furman, who did the registration of the company.  
10

I want to show you Exhibit K.82? --- It is a file from the office of James Kantor and Partners.

Yes, whose handwriting? --- Apparently originally the file was made out in the Sells by somebody and the word "Sells" and the name "Kathrada", in the handwriting of Mr. Wolpe.

And Kathrada is Accused No. 5 in this case? --- That is so.

Could I just have that file a minute please? And that deals with the restrictions placed on Mr. Kathrada?

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--- Yes, My Lord, it said house arrest.

Right. Now I want to hand Exhibit K.83, that's another file in the name of A. Kathrada. Is that right?  
--- That is so.

Now does that file contain instructions, or is it annotated as to who saw who on what date and where and why? --- That is so.

Now does that file compare with some of the files I have put in? --- This file has details of instructions, attendances.

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And what does the subject there refer to? --- Regarding an Action for Damages against one Moolman and Viviers.

Now will you explain to His Lordship why, in the

90.

I.E. MAKDA.

case of an act and claim for damages, full record of attendances are kept, whereas on the file dealing with finances, money received and paid out, nothing is recorded? --- My Lord, these instructions and things noted on the cover are in my handwriting. I took details from Mr. Wolpe when I drew a Bill of cost in this matter.

And it contains the full details? --- It does contain full details.

DR. YUTAR TO COURT:

My Lord there are a few files I still want to put in. They got mislaid in the bundle here.

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Could I be allowed an indulgence of five minutes extra.

THE COURT ADJOURNS FOR TEA AT THIS STAGE.

ON RESUMING:

ISMAIL ESSOP MAKDA, still under oath

EXAMINATION BY DR. YUTAR (CONTINUED):

Now Mr. Makda I just want to put in a few Exhibits. Exhibit K.84, that is a photostatic copy of an original document from the Netherlands Bank dealing with the guarantee of R7,500-00. I would like you to identify the signature. The original will be handed in during the course? ---

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The signatures appearing on this document are those of Harold Wolpe and A. Kantor.

Now I would like to show you a file Exhibit K.85.

BY THE COURT:

What is this document? --- It is in connection with the guarantee R7,500-00. The original is with the Netherlands Bank, they will put in the original in due course.

This is a guarantee? --- A guarantee.

EXAMINATION BY DR. YUTAR (CONTINUED):

Now I would like to hand in Exhibit K.85. Do

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You recognise that file? --- Yes, it is a file from the office of J. Kantor and Partners.

Dealing with? --- The client is one Mr. First, re-

91.

I.E. MAKDA.

garding Property 8 Konga Road, Emmarentia

Was the seller or the purchaser? --- I can't say from the cover.

However, that deals with the sale of a Property, on that cover are full instructions, not so? --- There are some instructions.

Are they detailed or not? --- Well, I can read them out.

Yes, but are they . . . by way? --- Figures added up. Value of the land and improvements. Then the two names

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First, and telephone numbers.

Let me just pick out a few. Photostat copy of offer to purchase. Discussions with Kobel, in regard to a certain item. When transfer registered, cheque to be made payable to Ruron (Pty.) Ltd. The only thing I want to ask you here, who deals . . . this deals with the sale of purchase of a property, and there are some instructions in it? --- That is so.

But on the file of Ezra dealing with the purchase of a property for the sum R25,000-00, there are no in-  
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structions at all? --- That is so.

Can you give the Court any reason for the difference? --- No.

Now, we are putting in some files dealing with some of the co-conspirators. Here is a file Exhibit K.86. Can you identify it? --- Yes

It deals with Mrs. Harmel? --- That is so.

What is the subject matter? --- It is a collection matter against one Mrs. Susan Molotsy.

Right. Instructions appearing thereon? --- No.

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No instructions. Any notes on it? --- The only note about instructions, are sending letter of demand.

Yes, and that's all annotated there? --- That is so.

92.

I.E. MAKDA.

Attendances? --- Yes.

That's right yes. Any reason why that shouldn't have been followed in the other files I dealt with Friday and this morning? --- I have no idea.

And finally, Exhibit K.87. Can you identify that file? --- It is in the name of one Ellie Weinberg.

Ellie Weinberg? --- Also a collection matter.

Instructions on the file or any notes on the file? --- That is so.

Now I have already . . .

BY THE COURT: Just a moment I want to see what this file

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is about. This is Weinberg is it? --- Weinberg.

EXAMINATION BY DR. YUTAR (CONTINUED):

Now I have already handed in Exhibit K.53, but I only referred there to one matter, that is a deposit of R10,000-00 from C.G. Williams. Do you remember that? --- Yes.

Yes, but there are two others I wanted specifically to refer you . . . to draw your attention to. The one is under the date 8<sup>th</sup> of March 1963? --- I am looking at it now.

Is there a deposit from Rosenberg? --- It is so.

A cheque for what amount? --- R2,000-00.

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R2,000-00, and then I would like you to look at the first . . .

BY THE COURT:

Just a moment, is that deposited to the credit of Rosenberg? --- A cheque from Rosenberg deposited to the credit of James Kantor and Partners.

EXAMINATION BY DR. YUTAR (CONTINUED):

Is that right? --- That is so.

And in that same Exhibit No. K.53? --- That is so.

There is a further amount, under date Sisulu? --- The date is the 9<sup>th</sup> of March 1963.

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A deposit of a cheque from W. Sisulu, is it? --- Its a deposit of G. Brown R1,500-00, Sandruka R300-00.

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I.E. MAKDA.

No, you haven't got the right one. That's the one I wanted? --- It is dated the 20<sup>th</sup> of February 1963.

It shows a deposit of a cheque of what? --- R9,000-00.

From whom? --- It was apparently . . . that signature was not legible My Lord, so the cheque No. and the bank from which it came from was given.

And what is the place? --- It was cheque No. 299350, drawing on Maseru, Bastuoland.

A cheque drawn on a bank in Maseru in Basutoland? --- That is so.

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And the number is given and we've got that cheque, and it shows it comes from . . . do you know who it is? --- No.

On whose behalf, Sisulu. I know we've got that information therefor, and that's deposited to the credit of James Kantor and Partners? --- That is so.

Now there are two words written there "special clearance"? --- That is so.

Whose handwriting? --- That's my handwriting.

Why did you put it there? --- I was asked to put it there.

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By whom? --- By Mr. Wolpe.

By Mr. Wolpe. Do you know why that cheque had to be specially cleared? --- I don't know.

You don't. Exhibit K.88, is a new exhibit, and that shows a deposit of a cheque for R40,000-00 from Terblanche and Briggish, on what date? --- On the 8<sup>th</sup> of March 1962.

8<sup>th</sup> of March 1962. Exhibit K.89, the 29<sup>th</sup> of November 1961, there's a deposit of a certain amount in cash. Is that right? It's a small amount? --- Yes.

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I just want you to put that book in.

DR. YUTAR TO COURT:

Perhaps I should explain My Lord, Mr. Cox the Accountant, will show that amount, how it is

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I.E. MAKDA.

broken down in the Receipt Book, and exactly from whom it comes.

EXAMINATION BY DR. YUTAR (CONTINUED):

The amount is? --- R22-00 in notes and some silver and some copper.

Exhibit K.90 is another deposit book showing a deposit to the account of James Kantor and Partners on the 15<sup>th</sup> of May 1963 in the amount of R40-00, by the Profession Provident Society of South Africa. Is that right? --- That is so.

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And that's the amount that appears in the schedule relating to Mr. Rosenberg. Now I want to put in a series of receipt books. I want you to identify it. Mr. Cox will analyse it? Exhibit K.91 is a receipt book of the firm James Kantor and Partners, Numbered 601 – 900. Is that right? --- That is so.

Exhibit K.92 is another Receipt Book, the same firm Numbered 901 – 1,200. --- That is so.

Exhibit K.93, a third receipt book, incorporation Receipts Numbers 1,201 – 1,500? --- That is so.

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A Final receipt book, same firm, the receipts are numbered 5701 – 6,000? --- That is so. Exhibit K.94.

Now I would like to put in three of the cheque books, containing the triplicate copy. Is that right? --- Yes, they would have triplicate copies.

Exhibit K.95, is the cheque book containing the third copy of the cheques of the firm J. Kantor and Partners Numbered 4201 – 4,400? --- That is so.

And in addition Mr. Makda, does it contain where it exists, the requisitions for the cheques whenever it  
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was filled in and signed? --- There are some requisitions here filled in, signed, and some filled in and not signed.

Some filled in and not signed. Mr. Cox will deal

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with those that we are interested in. Exhibit K.96, a further cheque book No. 4,401 – 4,600? --- That is so.

And then finally Exhibit K.97, including cheques 4,601 – 4,800? --- It is so.

Now before I come to one document we found at Rivonia, I just want to deal with the evidence which will be taken out by Mr. Sepel the next witness. Do you remember that you told His Lordship that you took a parcel on the instructions of Wolpe to Mr. Sepel of Furman and (?)? --- Yes.

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Have you seen Mr. Sepel before? --- No.

Have you seen him again since then? --- No.

Remember you saw him in Court today? --- No.

You didn't see him, and on that date, and that will be fixed by Mr. Sepel as the first week in November 1962, have you known Mr. Ezra? --- Yes.

You did know him? --- Yes.

When you went to Mr. Sepel did you mention the name of Ezra to him? --- No.

What did you say to him? --- I said I was sent by Mr. Wolpe with a parcel.

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Allright. Can you tell the Court whether you could see whether Mr. Sepel was expecting you or not? --- Yes, it appeared Mr. Sepel was expecting me.

Was expecting you, and did he open the parcel in your presence? --- No.

And you took no receipt? --- I took no receipt.

Now I want to show you a document, which will be numbered R.1. A document which Warrant Officer Dirker will tell His Lordship, was found on Thursday the 11<sup>th</sup> of July 1963, in the car of Mr. Goldreich. It contains a

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number of pages in manuscript. The first three differing from those that followed. Can you identify the handwriting

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I.E. MAKDA.

on the first three pages? --- Yes.

Whose handwriting is it? --- It is the handwriting of Harold Wolpe.

Harold Wolpe. Now I would like you to read those three pages, in very short . . . Or perhaps if I read them . . . Let his Lordship have that please. I have a copy available for. (Hands out copies). It is in the handwriting of Wolpe you say? --- That is so.

And it reads – “Carrying out Orders”. “1. Every member shall obey any order given by any member of higher

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rank. 2. It is the duty of every member to know and carry out any section, Platoon or Company’s standing order. OFFICERS AND NON-COMMISSIONED OFFICERS. 1. It is the duty of every officer to set an example of devotion to duty, courage, loyalty and efficiency to members. 2. An Officer in charge of any operation, of any members engaged in an operation, shall carry out the operation in the best possible manner, and shall on no account withdraw from the action or forsake his post or endanger the safety of the members under his command. DUTIES (Page 2.)

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PHYSICAL KNOWLEDGE. 1. Disobeying lawfull commands or orders. 2. Communicating with the enemy and others. 3. Failure to report information likely to endanger safety. 4. Negligence and neglect of duty, malingering. 5. Care of equipment. 6. Offences in relation to conduct in action. 7. Offences by persons in command. 8. Punish-

Belt 40B.

ment and Procedure.” Then finally page 3. “1. Every member shall obey and carry out any orders given by a member of higher rank. 2. The High Command of U.W.S. the fighting arm of the struggle for the liberation of the African People

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orders that . . .” Do you know what U.W.S. stands for? --- No.

Have you ever heard of an organisation called the Umkonto Wesiswe? --- I heard of it and I’ve read of it in the

97.

I.E. MAKDA.

newspapers.

And do you know what the High Command refers to? --- No.

Allright Now, those three pages are in the handwriting of Wolpe? --- That is so.

Right, the other pages, the handwriting will be identified as that of Goldreich, but I don't suppose you know that? --- I don't know.

You don't know. Allright we'll deal with that in due course.

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DR. YUTAR: No further questions.

CROSS-EXAMINATION BY MR. COAKER:

Mr. Makda when you first came into association with James Kantor, he was in partnership with one Alec Edelson, was he not? --- That is so.

And in that partnership what was your position? Were you simply a clerk? --- At that stage, yes.

Now is it correct that in that partnership and Alec Edelson and Kantor, virtually all the administrative work and the care and running of the books was attended

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to by Mr. Edelson and members of staff? --- That is so.

And that in that partnership Mr. Kantor showed little interest, and had virtually no knowledge of how the bookkeeping system was operated? --- That is so.

Now that partnership was eventually dissolved. Can you remember when? --- About the end of October 1956.

About October 1958? --- 1956.

1956, yes. And then for a time Mr. Kantor continued practicing under the title James Kantor and Partners, but on his own? --- That is so.

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And it was in about 1959 I think that for a short time he was in partnership with Fred Zwarenstein? --- I would not be able to recollect that correctly, but he was at one

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I.E. MAKDA.

stage in partnership with Fred Zwarenstein.

And at that time Mr. Joel Joffe was also a member of the partnership? --- I think that is correct.

Now whilst Mr. Kantor was on his own, he was of course, personally responsible for all the books, and the bookkeeping system! --- That is so.

And it was during that period . . . it was that period to which you were referring when you said Mr. Kantor was never pleased to see a cash cheque drawn on the Trust Account? --- Never pleased, that's right.

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During that period, because he was responsible! --- That is so.

When Mr. Zwarenstein and Mr. Joffe entered the partnership, Mr. Joffe took over the administration of the books and all the administrative work of the firm, not so! --- That is so.

Mr. Joffe had formerly been employed by Edward Nathan, Friedland, Mansell and Lewis. Do you know that? --- I know that. I was aware that he was employed.

And he had had much experience of administration

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and bookkeeping methods! --- That is so.

And he instituted a system of bookkeeping in this rather short lived partnership of Kantor, Zwarenstein and Partners! --- That is so.

After quite a short time that partnership was dissolved? --- That is so.

And so in about 1959 the position was that once again the partnership between Kantor and Zwarenstein and Joffe was dissolved! --- That is so.

Now before that partnership came to an end, in fact

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before it started, Mr. Harold Wolpe had left the bar and become an articled clerk to Mr. Kantor! --- That is so.

Yes. Are you aware Mr. Makda that Mr. Wolpe was

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I.E. MAKDA.

MArried to Mr. Kantor's sister? --- I was aware of that.

Were you aware that Mr. Wolpe had not been tremendously successful at the bar? --- I was aware.

That he had, in fact, on occasions to receive some assistance from his brother-in-law? --- I am unable to answer.

You were not aware of that? --- I am not aware of that.

In all events he left the bar and became an Articled Clerk to the Accused Mr. James Kantor? --- That is so.

And he was present in the firm as an Articled

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Clerk during the period while Mr. Zwarenstein and Mr. Joffe were there! --- Part of the time, I can't remember the exact dates.

Eventually Wolpe's Articles expired, and after the dissoluiton of the partnership Kantor, Zwarenstein and Partners, Wolpe was taken in as a partner? --- That is so.

Now at that stage, Mr. Joffe, remained on with the partnership, not as a partner, but as a professional assistant! --- That is not within my knowledge.

It is not within your knowledge? --- I thought Mr.

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Joffe was still a partner.

I see. Let me put it to you this way that Wolpe only became a partner after Mr. Joffe had actually left the partnership? --- That might very well be true.

Now about that time were you aware that the old bookkeeping system got into a mess? --- It was in a bit of a mess.

And the auditors had to come and struggle to write up accounts and get things straightened out'. --- That is so.

And at that stage it was decided . . . No let me

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put this to you first -- When Wolpe came in he took over from Joffe the administration and the books! --- That is so.

Now when I say he took them over, there was in fact,

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I.E. MAKDA.

a bookkeeper was there not? A Mrs. Schneider? --- Not at that stage.

I see, but there was another bookkeeper at that stage? --- That is so.

Yes, but the supervising of the administration and bookkeeping was done by Wolpe? --- That is so.

And are you aware that Wolpe consulted with Joffe about the installation of a mechanical system of bookkeeping? --- That's not within my knowledge.

Are you aware that a mechanical system of book-  
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keeping was installed? --- Yes.

Can you say approximately when that was? Would that be about the end of 1960 or early 1961? --- . .

You don't want to keep any great precision on these dates, but is that in accordance with your recollection? --- That is true, about 1961.

Now this mechanical system of bookkeeping gave rise to the method to which you have referred in your evidence here! --- That is so.

And it was a complete change-over from the old  
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system? --- That is so.

And we heard of the arrangements in regard to the installation, were in fact made by Wolpe? --- That is so.

And he was the person who took the trouble to understand it, and who in fact, administered it? --- That is so.

When did Mrs. Schneier come in as a bookkeeper? --- I am unable to detect that, but she has been our bookkeeper for . . .

Is she quite a highly qualified and trustworthy person? --- I am not aware of her qualifications, but she is  
30  
very efficient and trustworthy.

And has she always kept the books since she came in, so far as you were aware in very good order? --- Yes.

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I.E. MAKDA.

In relation to your matters, and the matters you were handling, did you ever come across any confusing or any serious mistakes? --- Well, not serious mistakes, but confusion occasionally arose in the accounts.

I didn't hear that one? --- I said, confusion occasionally arose in the accounts, in the matters that I dealt with occasionally.

Yes, but on the whole the books were in very good order? --- That is so.

Now Makda I want you to give some sort of a

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picture to His Lordship of the life that was led by Mr. Kantor and the role played by him in this partnership, after the stage when Joffe left and Wolpe came in? Now would you say first of all, that Mr. Kantor was a tremendously busy and hardworking attorney? --- Yes, I would.

Did he act in a great number of cases? --- Yes.

Both criminal and civil? --- That is so.

Did he act for an astonishingly wide variety of people? --- That is so.

From quite humble persons, who were charged with

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crime to eminent socialites, very wealthy and influential people, dealing with their private affairs? --- That is so.

Would it be correct to say Mr. Makda, that at most times he was continually under a tremendously heavy pressure of work? --- That is so.

The waiting room was always full of people waiting to see him? --- Very often there were large numbers of people to see him.

Yes, and he was very frequently away from the office and in court? --- That is so.

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He carried a heavy burden of court work himself? --- Yes.

And he frequently attended in the Supreme Court,

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I.E. MAKDA.

during actions when Counsel were engaged? --- That is so.

And would it be fair to say that he was the person who was principally responsible for handling the difficult work in the firm and bringing in the majority of the firm's clients? --- That is so.

Now give His Lordship some idea of the layout of the offices. Can I put it to you this way – the client entering the office comes into a waiting room? --- That is so.

In which there is a Receptionist? --- That is so. There are two waiting rooms.

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Yes? --- And the African waiting room was in the back of the office, and the European waiting room was in the front of the office.

Yes. From these there is a passage, which runs off, and there are a number of offices opening off this passage? --- That is so.

Yes. Now let us deal with the people who have their own different offices in the firm. Did you have an office of your own? --- That is so.

Did Mr. Wolpe have an office of his own? --- That is

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so.

Throughout most of the time that you were employed there, did Mr. Abraham Kantor, the father of the accused, have an office of his own? --- That is so.

Dealing with him, was he employed as a professional assistant? --- That is so.

He was a somewhat elderly gentleman? --- That is so.

He was not very healthy? --- That is so.

But he was paid a salary and kept busy in the firm? --- That is so.

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You had an office of your own? --- Yes, I had.

Then there was a clerk, a professional assistant, called Klein? --- An Articled Clerk.

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I.E. MAKDA.

An Articled Clerk. Did he have an office? --- That is so.

And there was another clerk Sam Ford? --- That is so.

Did he have an office? --- He and Selvyn Klein shared an office.

I see. Now there was a Miss or Mrs. Bloom who ran the collection department? --- That is so.

Did she have an office of her own? --- Together with her typists.

Together with her typists. Was that typist a

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person called Strydom? --- Her typist was a person called Strydom and the lady who typed for me, also shared that office. The lady who typed for me and Selvyn Klein.

I see. Where did the office messengers? --- The office messengers occupied an office with . . . where the non-european clients used to call.

Yes. And what about the bookkeeping department?

BY THE COURT: I don't follow that. What office did the messengers occupy? --- The same office as the reception office for African clients.

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CROSS-EXAMINATION BY MR. COAKER (CONTINUED):

Now that's the office where the receptionist worked is it? --- No.

Not. Now what about the bookkeeper Mrs. Schneier, did she have an office? --- Yes.

And was the accounting done in that office? --- That is so.

And finally Mr. Kantor, had an office right at the end of the corridor, furthest away from the reception room? --- That is so.

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Now to your knowledge Mr. Kantor's private office was sound proofed, was it not? --- That is so.

And it had an air conditioning plant in it? --- That

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I.E. MAKDA.

is so.

And it was equipped with an inter-communication system, which enabled him to make contact with any department without leaving his office? --- That is so.

I suggest to you Makda that his practice was to enter the office wherever he came from and proceed immediately, once he had dealt with the desk to find out if there were any messages, to his own office? --- That is so.

He would then close the door and by and large would  
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not be seen again on the premises until he left? --- That is so.

And would communicate with people, staff members, partners and the like, by means of this inter-communication system? --- That is so.

Would it be correct to say Mr. Makda that the work in this office was largely departmentalised? In the sense that Mr. Kantor would deal with his own clients and his own matters? --- Yes, that is true.

That Wolpe would deal with his clients and his matters? --- That is so.

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You would deal with your clients and your matters? --- That is so.

Mr. A. Kantor would deal with certain clients and certain classes of matters? --- That is so.

Did Mr. Kantor ever take an interest or interfere with which other people were dealing? --- No, very rarely.

I am suggesting to you that he was always under considerable pressure of work himself? --- That is so.

Have you ever been in to him and sought to discuss one of your own matters with him? --- Yes.

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How were you received? --- I was told to look up the law and learn it myself, he was too busy to do his own work.

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I.E. MAKDA.

What about fees? Did Mr. Kantor intervene in the question of how much you charge your clients by way of fees? --- No.

I suggest to you that you were left a very wide discession in this matter? --- Full discession.

Full discession? --- That is so.

The same applied to Mr. Wolpe? --- I presume so.

I suggest to you that you have never at any time had Mr. Kantor discussing the question of Wolpe's fees with him? --- No.

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I'll take it a step further – did Mr. Kantor know what matters you were handling, or how many? --- I don't think he had any knowledge of the matters I had. If he did, he might have had a knowledge of a few matters only.

Did he ever call you in and ask you to analyse what matters you were handling, how many they were, how much money they were producing and that sort of thing? --- Never.

As far as you know did he ever do that to Wolpe? --- Not to my knowledge.

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And would it be correct to say that Mr. Kantor was so much involved with his own clients and his own matters that he was most of the time almost oblivious of what was happening in the rest of the organiSation? --- I don't know his state of mind, but he was a very busy man.

I didn't hear that? --- I wouldn't be able to judge on his state of mind at any particular stage, but he was always a very busy man.

Yes. Mr. Makda you knew perfectly well, didn't you, that Mr. Kantor did not take an interest in what other people were doing, and he didn't know what they were doing? --- That is so, specially in my case I could say that.

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I.E. MAKDA.

Yes, and it was common knowledge in the firm was it not? That that was his attitude? --- That is so.

To everybody? --- That is so.

Now the people with signing powers, one gathers from the exhibits that have been put in, were James Kantor, Is that right? --- That is so.

And Harold Wolpe? --- That is so.

And yourself? --- That is so.

And the late Abraham Kantor? --- That is so.

And Mrs Bloom apparently? --- No.

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Mrs. Schneier the bookkeeper? --- That is so.

Yes. Anybody else? --- No.

Do you know why it was necessary to have so many people with signing powers? --- Well, the . . . all the people mentioned didn't have the signing power, all in the same time. Originally Mr. J. Kantor, Mr. Wolpe and Mr. A. Kantor had the signing power, and any of these three gentlemen could sign.

Yes? --- It happened that Mr. A. Kantor wasn't always very well, and on occasions stayed away from the

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office, and that Mr. Kantor occasionally was out of the office more often than in the office, or Mr. Wolpe was out of the office, with the result that the cheques had to be signed, they had to be left over until two persons could be found to sign cheques.

So the cheques would accumulate until finally there were two signatories available? --- That is so. Eventually, a power of attorney was granted in my favour to endorse cheques with one of the other prtners, but not together with Mr. A. Kantor.

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I beg your pardon? --- I was eventually given power to sign a cheque, but not together with Mr. A. Kantor. I could sign, but only with one of the other two partners.

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I.E. MAKDA.

I see. Not you and A. Kantor? --- That's right.

But you and any of the others? --- That is right.

Yes, I see. Now you said a moment ago, if I am not mistaken, that Mr. J. Kantor was out of the office more often than he was in it? --- Yes, because he was very often in the court, and many times out of town, in court.

You say he spent week-ends at the farm? --- Oh, yes he did spend week-ends at the farm, he very seldom came in on Saturday morning.

Yes, so that, as you say there were times when

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cheques used to accumulate until there were considerable numbers of them waiting to be signed? --- Yes, that is so.

Yes, as a result of the awkwardness about the signing of cheques, did you ever know of cheques being signed in blank? --- Yes.

Did you ever know of them being signed in blank by James Kantor? --- Yes.

At the request of the bookkeeper? --- At the request of anybody.

Allright, at the request of Wolpe? --- Or at my

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request.

Or? --- At my request.

At your request. You would simply say "I want a cheque for this purpose, you are about to rush out of the office, will you please sign it". I never gave any explanations, I just asked him to sign a cheque, and he used to sign them.

You simply asked him to sign a cheque and he would sign it? --- That's right.

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Yes. Mr. Makda was there a system in this office that it was the responsibility of the bookkeeper to ensure that there was an amount in the Trust Fund to cover any trust cheque, before it went out? --- That is so.

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I.E. MAKDA.

And did she conscientiously carry out this fashion? --- As far as I am aware, yes.

So it was safe to assume that no cheque would ever be posted, sent away, unless it had been ascertained if it was a trust cheque, that there was money in the trust account, standing to the credit to the particular client, to cover that cheque? --- Well that is fair to assume, because the instruction was given to each person, who had the authority to authorise cheques, was to check the Ledger Card before having a cheque issued.

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Yes. Mr. Makda, Mr. Kantor trusted the members of his staff, did he not? --- He did.

He left them in complete control of their operations? --- That is so.

And apart from the activities of Harold Wolpe, do you know of any occasion that he had cause to regret this, or to think better of it? --- On two occasions I clearly remember My Lord.

I beg your pardon? --- I remember two occasions very clearly.

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Yes, tell us about them? --- The first occasion was when the Receptionist/Cashier had the right to deposit the previous day's takings, and this Receptionist/Cashier, and there was no check kept on the banking, with the result that she under-banked on various occasions to the extent of £500/£600.

She kept quite a lot of money back? --- That is so.

And thereafter there was a change in the system, and there was a daily check on cash received? --- That is so, and the deposit.

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On cash deposited in the morning? --- That is so.

And that checking was done by one or other of the members of the staff? --- Well, myself, Mr. Kantor or Mr. Wolpe, but I unfortunately had the burden of checking it

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I.E. MAKDA.

every morning.

You had the burden of doing most of it? --- That's right.

And Mr. Kantor himself personally, did it very seldom? --- Very seldom.

Yes, and the other occasion? --- Mr. Wolpe did the checking.

Belt 41B

The other occasion you were about to refer to something? --- Oh, when an African employee messenger, was given the authority . . . everybody at that stage had the

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authority to draw revenue stamps.

And he abused that authority did he? --- And he abused that authority, in that he used to debit fictitious or non-existent clients and draw stamps . . . revenue stamps.

And he successfully got away with this for a number of years, did he not? --- For a long period of time.

Yes, eventually he was found out? --- That is so.

But I am talking about the particular members of the staff, we've been talking of with signing powers, that is yourself, Wolpe, A. Kantor and Mrs. Schneier,

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there was no occasion, when that system led to any abuse? --- Not to my knowledge.

Mr. Makda, there have always been large numbers of african clients in your business? --- There have been very large numbers of african clients.

With african names? --- That is so.

And that is particularly true, I suppose of the criminal side of the practice, and the third-party work? --- That is so.

Yes, and in recent years, would you say that the

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amount of third-party work has increased fairly substantially? --- That is so.

So that the number of third-party claims has grown?

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I.E. MAKDA.

--- That is so.

Now is it correct that most of the European third-party claims were handled by Wolpe? --- That is so.

And most of the non-European third-party claims were handled by yourself? --- That is so.

But quite a few of those also, of course, by Wolpe? --- A few African clients, for third-party claims were handled by Wolpe.

Yes, and with reference to third-party claims, would it happen that substantial sums of money would come

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into the office and go out of the office? --- That is so.

It is in the nature of that sort of work, is it not? --- That is so.

Now with regard to criminal matters, in the nature of that sort of work is it not, that large sums of money come into the office and go out? --- They go out in the sense of paying bail or . . .

In the sense that bail has frequently to be found, sometimes in large amounts? --- Yes.

If you have a large number of clients on one day

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in connection with different people's bail, you may receive substantial amounts in cash? --- That is so.

And if you have to find bail for a number of clients on one day, you may have to pay out substantial amounts of cash? --- That is so.

In regard to such matters, cash cheques would sometimes be made out? --- That is so.

I want to turn, before we go further, to the episode when you delivered a parcel at Mr. Wolpe's request, to Mr. Sepel. You know the instance to which I am re-

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ferring? --- Yes, I remember that incident.

Did Mr. Wolpe ask you to carry out the instruction, as though it was a personal favour for him? --- That's what it appeared to me.

111.

I.E. MAKDA.

He didn't instruct you as a matter of the business of the firm? --- No.

That you were to go out, get a receipt and behave in a normal and official sort of way? --- That is true.

He asked you as personal favour to him to carry a parcel across to Mr. Sepel? --- That is so.

I take it that nobody else in the office, except you and Wolpe, knew about that episode? --- I wouldn't be able to answer the question.

You can't point to anybody who knew about it? ---

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I didn't hear the question.

You can't indicate anybody who knew about it? --- No.

On much the same basis as if he had asked you to go out and pick up his drycleaning for him, or something like that? --- That is so.

I want to turn back Mr. Makda, to the personality of Mr. A. Kantor. You have told us he was elderly and not very well. Is it correct that he really took no interest in other people's work or matters at all? --- Never took interest in anybody else's matters at all.

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And he would sign virtually anything that was put before him? --- That is so.

Without query and without looking at it? --- That is so.

This must have been known to Wolpe? --- I presume so.

Tell me about Mrs. Bloom's actions. Did she runs the Collection Department? --- That is so.

Did she have a large number of collections? --- A very large number of collection matters.

And as a result of those collections, did some

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of the money come in? --- That is so.

And have to be paid over to clients for whom they were collected? --- That is so.

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I.E. MAKDA.

I think there was one client called Western Credit which required individual payments in regard to every collection that was made? --- That is true.

So that whether it was R1,000-00 or R5,000-00, on a hire purchase contract for a motorcar, or R50-00 on a little matter, there had to be an individual cheque made out the following day and sent off to Western Credit? --- Well, I don't know the following day, but there had to be an individual cheque in respect of Western Credit.

Yes, they couldn't simply collect these monies

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into the trust account and then pay them out at the end of the month in a single cheque? --- No.

Mr. Makda, it was your function in the firm was it not, to draw bills of costs, when they had to be drawn? --- Yes.

On the whole, in criminal matters, is it ever necessary to draw a bill of costs? --- No.

In criminal matters, the firm works for an agreed fee? --- That is so.

On the whole in the third-party claims, and that sort

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of matter, do they tend to get settled? --- That is so.

As a rule, are bills of costs drawn, or are agreed amounts settled? --- Very often agreed amounts of fees are settled.

Yes. With regard to things like the registration of a company, that would be done for an agreed fee would it not? --- That is so.

You told us in your evidence what Mr. Kantor's fee was, and what your fee was? --- That is so.

So, no bills of costs? --- No, bills of costs.

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So that could one say that a high percentage of the firm's work did not involve the drawing of bills of costs? --- That is so.

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I.E. MAKDA.

Now Mr. Makda, you have indicated to my learned friend that it was the practice, I think you may have said the usual practice, to make notes on the covers of the firm? --- Well, that is the usual practice in any firm of attorneys.

Yes. Now how many firms of attorneys have you worked for Mr. Makda? --- Two firms of attorneys.

Two firms. Do you mean Edelstein and Kantor? --- That's right.

And Kantor and Partners? --- That's right.

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That is this firm in its two various names? --- That is so.

And do you say that you personally adhered to this practice of making notes on covers of everything that happens? --- No.

You sometimes failed to do so? --- Yes.

Mr. Makda, isn't this the position? That firstly, if you anticipate the necessity for drawing a bill of costs and taxing it, it will become necessary to make notes on the cover? --- I agree with you.

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But that there are many types of matters, in which it is wholly unnecessary to do so? --- That is so.

And therefore that there are many types of matters in which, in this office, to your knowledge, no notes whatsoever, were ever made? --- I would agree with you.

In fact I would like to suggest to you that it was rather the exception than the rule to find any detailed notes on covers? --- I agree with you.

I beg your pardon? --- I agree with you.

Now Mr. Makda I want to put before you a cover

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which I am instructed is one of your matters. It's the matter of the Delrio, I think is the name. Just look at that cover please. (Cover handed to witness). Is that

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a matter that you handled? --- Yes.

What is on the cover? --- The name the Delrio, c/o (Inaudible) Re Mr. J. McKenzie.

Yes, is there any note there? --- The word "file".

Written in whose handwriting? --- My handwriting.

BY THE COURT: The word "file"? --- Yes.

CROSS-EXAMINATION BY MR. COAKER (CONTINUED):

No other note whatsoever on the outside or on the inside of that cover? --- Inside of the cover is the instructions.

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You have a separate piece of paper with something on it, but not instructions? --- That is so.

Yes, have you made any note on the file itself? --- No.

Can you give any explanation as to why, there is no note on that file? --- I cannot give any explanations.

I don't hear? --- I cannot given an explanation.

You cannot. We'll send that file up to His Lordship.

BY MR. COAKER TO COURT:

My Lord I don't propose to hand in

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these files. They are available to my learned friend of course, and . . .

BY THE COURT:

It is important for me to know exactly what this matter is about. I see you wrote a letter of demand? --- That is so.

What happened further? --- I got no further instructions from my client.

You got no further instructions? --- That is so.

So the matter was rejected? --- That is so.

CROSS-EXAMINATION BY MR. COAKER (CONTINUED):

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Can you tell the Court whether your letter of demand refers to payment or not? --- No.

It may have, or may not have? --- It did not.

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I.E. MAKDA.

It did not. I see. Now let me put before you another of your files, that of Casper Ngabani.

BY THE COURT:

I take it that last matter you refer to, you didn't charge a fee, or you would have noted it on the file? --- I did not. The matter was that of a friend of mine.

CROSS-EXAMINATION BY MR. COAKER (CONTINUED):

It was a friend of yours, so you charged no fee? --- I did not in that instance, charge a fee My Lord.

BY THE COURT:

If you had arranged for a fee, would you  
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have entered that on the cover? --- Yes.

Or would you remember it yourself? --- I would have put the fee on the cover when I filed the cover away.

CROSS-EXAMINATION BY MR. COAKER (CONTINUED):

Now this matter, this file I've put before you, the matter of Ngabani. Is there any note on the outside of that cover? --- With the exception of the name and the reference of the matter, and the word "file" in my handwriting, nothing further.

No, and on the inside do you find any notes? ---  
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No.

There are papers inside the file from which you can find out what it was about? --- That is so.

Yes, and if you had to tax a bill on that file, I suppose you could find out enough about it to do so? --- That is so.

But you didn't deem it necessary to make any notes on the outside of the cover or the inside of the cover as such? --- That is so.

Was there any money paid in in connection with  
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that matter? --- There doesn't appear to be on the cover itself My Lord.

I beg your pardon? --- It doesn't appear to be the

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case.

And is there anything sinister about the fact that you made no notes on the inside or the outside of that cover? --- No.

Will you just turn that cover up so His Lordship can see what it looks like. (Witness shows file to Court-). Now I would like Mr. Makda to show you another of your files. Now will you just read what's on the cover of that file? --- The name of the client and the reference of the matter.

Do you find any notes there? --- No.

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Do you find any dates when the matter was put off or diarsied? --- I just filed. The word "file" appears in my handwriting.

Just the word "file". Now correct me if I'm wrong. That is a Supreme Court Action, is it not? --- That is so.

Look inside at the papers? --- I am aware of the data.

You are aware of the contents of that file? --- That is so.

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I see. Did that matter actually go to trial? --- No.

Did it go the stage of pleadings? --- Yes, it went to pleadings.

Was Counsel instructed on pleadings? --- Yes. I did not do the original part of the action. It was brought to me at the close of pleadings.

Yes, who did the initial part? --- Attorney Kramer and Kramer.

Yes, did you have consultations with clients in

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that matter? --- Numerous.

Did you charge fees? --- Yes.

Did you make any note on the cover? --- No.

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Did you have to tax a bill? --- No.

As . . . If you had had to tax a bill, no doubt you could have ascertained from the contents of that file sufficient information to say what your attendances were and what you had done? --- That is so.

Now looking at that file itself, can you ascertain what monies came in and what monies went out in connection with that matter? --- No.

From the cover itself? --- No.

What happened to that matter? Was it settled? ---

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It was settled.

And as a result of that was there a payment, either in or out? --- There were payments received and payments out.

Yes, and if he wanted to find out anything about those payments, he would have to go to bookkeeping system, wouldn't you? --- That is so.

You couldn't find it on the cover itself? --- It would have meant a lot of work to find the information required.

Yes. Is it not the purpose of a mechanical bookkeeping system to obviate the unnecessary making of manual

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notes about all stages and all aspects of matters? --- I wouldn't be able to answer that question.

I suggest it to you Mr. Makda. If you give it a moment's thought, is that not the reason why one installs a mechanical bookkeeping system, to try and obviate the time spent otherwise on continually making manual notes? --- My Lord my knowledge of bookkeeping is so wide that I will be able to . . .

So you can't deal with that question? --- No.

But at any rate, once the mechanical bookkeeping

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system was installed in the office of J. Kantor and Partners, will you agree with me, in fact, the making of notes became even less frequent than it had been before? --- It

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might be true.

Yes. Mr. Makda, I could continue this process, you will agree, to enormous proportions? --- That is so.

I could take a lorry load of files from your offices over here, I could hand them to you one by one, couldn't i? --- That is true.

And one by one they would find that the making of detailed notes on covers was more the exception than it was the rule? --- It is true.

Yes, put it this way Mr. Makda. Isn't true that

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different people operate in different ways? --- That is so.

Some attorneys make extremely detailed notes of every step they take? --- That is so.

Others, eminent attorneys, never make a note, or virtually never make a note on a cover? --- That is so.

What they do, the action they take is to be found in the cover or somewhere in the bookkeeping system? --- That is true.

And to a great extent it is kept in the mind of the particular attorney? --- To that extent, yes.

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Yes. Now you look at one of your covers, without a note on the cover. You can tell me that that is a matter in which you had numerous consultations? --- That is true.

And you can tell me that amounts of money were paid in, and was paid out? --- That is true.

Now let's take different categories of matters, just to see what you think about note making. Take a criminal case. You would normally see the client and take a statement from him, would you not? ---

Yes, that's true.

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Suppose you have to get bail for him, would there be anything on the cover relating to bail? --- Is that the amount of bail fixed? The information would be on the cover.

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I.E. MAKDA.

You say it should be on the cover? --- Is that the amount.

Yes? --- Yes, its normally put on the cover.

But in many instances it might not be on the cover. Do you agree? --- It's true.

What you would do, was if you looked through the accounting system, we would find that a certain amount of cash was deposited with the Magistrate, Johannesburg, and a bail bond was given for it? --- It is true.

And you would find that on such an occasion when

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cash was deposited with the Magistrate, that a cheque was drawn on the same day for the same amount as that cash? --- It is true.

BY THE COURT:

I don't quite follow all that Mr. Coaker. How would the bookkeeper know. Now when a client comes in and gives you say R50-00 for bail, you don't make any note on the cover, that presumably according to Mr. Coaker, you would give that R50-00 to your bookkeeper? --- To the Receptionist/Cashier My Lord.

To your Receptionist/Cashier. Now does that mean

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that you would have to go and verbally tell her this is Mr. So-and-so? --- That is so.

Deposit the money. Open an account for him and put it in his name? --- No. The Receptionist/Cashier would then issue a receipt.

Yes? --- And the bookkeeper would then open an account, when she goes through the Receipt Book to enter . . .

I mean instead of writing it in the file, you would to walk there and give her verbal instructions? --- Not to the bookkeeper.

Who would you give the instructions to? --- The instructions on the receipt of the money would be given to the Receptionist/Cashier.

But who makes out the receipt? --- The Receptionist/Cashier.

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You would simply send your client there to go and pay the money? --- I may take him there or go myself or leave it in there.

And then the money would be paid in, and what would happen to the receipt, wouldn't that come into your file? --- Yes.

You mean you would get the receipt back and the bookkeeper will put it in your file? --- That is so, not from the bookkeeper, from the tray alongside the Receptionist/Cashier's desk My Lord. The first copy of the

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original receipt which has to be given to the client is given to the client. In many instances not, but the second copy was then torn by the cashier and left in the tray for people to collect, their receipts.

But now who would collect it? Would you then go and see whether there is anything belonging to the various files around? --- Well, mainly the secretaries employed by each person or is working for each person, would go in the morning or in the afternoon or sometime during the day. Sort out the receipts, and letters she

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recognises as being handled by a particular person, and hand that over to him, or alternatively put in the receipt herself.

I don't see how the mechanical bookkeeping system helps that very much. I mean you still have to get the document back in your file, wouldn't you, the receipt of money that is paid in, not so? --- The receipt yes.

CROSS-EXAMINATION BY MR. COAKER (CONTINUED):

We'll take such a case. The monies have been deposited with the Receptionist/Cashier and the receipt has

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been issued? --- That is so.

Now it is necessary to pay cash into court for bail? --- Occasionally, yes.

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I.E. MAKDA.

I take it there are several different ways in which that cash might be obtained? --- That is so.

If there was a large amount of cash in the office that day, cash would simply be taken out of the cash box would it not? --- That is true.

And the necessary 2, or 3 or R500-00, would be handed to the Magistrate as bail? --- That is so.

Now in order to balance that amount of cash that had been taken out of the cash box, would not a cheque be drawn? --- That is so.

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Payable either to cash or to selves? --- That is so.

And debiting of the cheque to the client's account? --- That is so.

So you would find, amongst the cheques on such an occasion, a cheque payable to selves or a cheque payable to cash? --- That is so.

Then you or some other member of the staff would go off and deposit the bail with the Magistrate? --- That is so.

And receive a bail bond? --- That is so.

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The conclusion of the matter, now let us assume that your client, was either acquitted or convicted, his bail would then be recovered from the Magistrate? --- That is so.

And at that stage, corresponding entries would be made on his Ledger Card in respect of fees. Is that right? --- That is so.

And in respect of any refund that there might be? --- And in respect of . . .

And in respect of disbursements? --- In respect of

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the refund of the bail by the Magistrate.

I didn't hear? --- The receipt would be issued in respect of the bail refunded by the Magistrate.

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I.E. MAKDA.

Yes? --- That would be also a further entry.

That would also appear on the Ledger Card, yes. With regard to the retention of original receipts in files. Mr. Makda is it not a common thing in your office that a client simply doesn't wait for his receipt? --- It often happens.

And is it not a common thing too, that a client knows you well and trusts you implicitly? --- Yes, that is true also.

And is it not the case that there are many hundreds

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of files probably, in this office, we haven't been through them all, in which you will find original receipts as well as dpulicates and triplicates? --- Very large numbers of files.

A very large number of files, and in some files you will find a very large number of original receipts too? Where there have been repeated payments by the client? --- That is true.

Yes. Is that done with any sinister motive? --- Not on my part.

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And if you came across a file in which there was an original as well as a duplicate receipt, would your suspicions be aroused, would you think something extraordinary is going on? --- No.

With regard to this mechanical system and how it helps Mr. Makda, do you understand how to read the Ledger Cards? --- I understand to read the first portion of the card only.

Belt 42 B

Only the first portion? --- Not the other portion.

Yes, and can I just put it to you in broad out-

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line that the other portion relates to the internal administration inside the firm? --- That is so.

And the break-up of the monies received as between

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the business account and the trust account? --- That is so.

So that a person understanding one of these card on looking, provided that it is up to date, can see at a glance what the position is? --- That is true.

And would not, therefore, have to call for the cover or to examine the manual notes, if any that have been made on the cover? --- That's true.

But by calling for this card could see immediately both what the total position was and what the trust account position was, and what the business account position

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was? --- That is true.

And it is not necessary to add up columns of figures, as in a manual bookkeeping system and finally arrive at a total, because in each step or operation in this sytem, the new totals are given? --- That is so.

Yes, so long as this sytem is properly operated, it would always be up to date within a day or two? --- That is so.

And usually completely up to date? --- That is true.

Now Mr. Makda, before I go any further, I want

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to show you a document, which must be in the possession of my learned friend, and that is a requisition slip which should be dated September the 28<sup>th</sup> 1962, relating to cheque No. 4249, a cheque made out to cash for R150-00. I will give you the Exhibit Number of that cheque shortly. I wonder if we may have that document from my learned friend. It relates to Exhibit K.11 I am informed.

BY THE COURT:

What is the cheque Number? --- The cheque number My Lord, is 4249, and it should be attached to in the triplicate of the cheque book.

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BY DR. YUTAR TO COURT: It wil be K.95 My Lord? --- I beg your pardon.

K.95 My Lord. (Search for cheque book).

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AT THIS STAGE THE COURT ADJOURNS FOR LUNCH.

ON RESUMING:

ISMAIL ESSOP MAKDA, still under oath

CROSS-EXAMINATION BY MR. COAKER (CONTINUED):

Mr. Makda I was just about to show you at the adjournment, the original cheque requisitions in respect of cheque No. 4249, that was a cheque dated the 8<sup>th</sup> of September 1962, for R150-00, and it was drawn on the account of A. Letele. Will you examine the requisition which is attached to a triplicate cheque form in Exhibit

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K.95 the cheque book? Do you see the one there? --- Yes.

Now that requisition is initialled by yourself, isn't it? --- That is so.

Now when that cheque was put to you by my learned friend in your evidence in chief, he said that Mr. Cox the accountant will say that this cheque was requisitioned by James Kantor. Do you remember that? --- I can't recall it.

If Mr. Cox the accountant were to say that, he would be wrong would he not? --- Well, I could say I have requisitioned for it.

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Yes. Mr. Makda why did you requisition that cheque? --- I presume I was asked to do so.

Can you actually remember why? --- No, I can't remember.

Can you remember who asked you to requisition it? --- I presume Mr. Wolpe.

You presume Mr. Wolpe. You actually requisitioned this cheque, and you signed quite a number of the cheques which have been put in by the State and are relied upon? --- That is so.

In any single instance, can you remember why you signed the cheque? --- Because I was asked by Mr. Wolpe to do so.

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Can you actually remember any particular occurrence of that sort, when Wolpe said "come, here's a cheque I want you to sign it"? --- Yes.

You can remember such instances? --- Yes.

Yes, with regard to this specific one, you have no specific recollection? --- No.

No. Well the effect of this evidence is that there is an error on Schedule E, in regard to this item for September the 8<sup>th</sup>.

BY THE COURT:

Requisitioned by J.K.? – (Reply inaudible  
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altogether).

CROSS-EXAMINATION BY MR. COAKER (CONTINUED):

Mr. Makda I also want to show you requisitions, such as exist, which are referred to on Schedule G, that is in relation to the account of Julius First. The first of those relates to cheque No. 3602, dated the 8<sup>th</sup> of March. All those cheques were dated the 8<sup>th</sup> of March. 3602 it is a cheque on the J. First Account. (Searching for details).

BY DR. YUTAR: That will be K.42.

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CROSS-EXAMINATION BY MR. COAKER (CONTINUED):

That would be found in a cheque book which has not as yet been put in, the cheque books that were put in were from 4201 – 5,000. Now that requisition in regard to 3602, I would like to just show you. (Handed to witness). It is the top one on the first page? --- The bottom one on the first page.

3602, is it the bottom one or the top? Oh yes its the bottom one. You're quite right. Now is that the initial of Harold Wolpe? --- That is so.

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Now look at cheque No. 3603. Is that requisitioned by Harold Wolpe? --- It looks like it.

3604? --- Similarly.

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I.E. MAKDA.

3605? --- I cannot identify this.

It is not the initial of James Kantor? --- No, it is not.

And 3606? --- Harold Wolpe.

Yes. You have got the copies of the cheques there in front of you, the third copy of each cheque? --- I have.

In whose handwriting are they? --- They are all in the handwriting of Mrs. Schneier.

That is the bookkeeper? --- That is so.

Yes. Right will you hand back that book? (Book  
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handed back).

Mr. Makda when you requisitioned the cheque which you did requisition, I take it you had no idea that you were participating in any unlawful activity? --- That is true.

Otherwise you would hardly have signed it? --- Most certainly not.

And when you signed various of these cheques you had no such idea? --- No, I had no such idea.

No. Now Mr. Makda you were in the office a great deal more than Mr. Kantor, weren't you? --- That is true.

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And you had far more to do with the people in the office than . . . in the affairs of the office than he did? --- Well, I would say, yes.

And you didn't closet yourself in a soundproof office, and see very little of the other people there? --- Never had the privilege to do so.

No, quite. Nevertheless, you didn't suspect when you signed various cheques that . . . at the request of Mr. Wolpe, that you were taking part in some form of unlawful activity? --- I had no idea at all.

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Now I put it to you that it would be a fair assumption that Mr. Kantor had much less idea of what was going on in the office than you had? --- I don't know. I didn't know Mr. Kantor's state of mind.

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I.E. MAKDA.

No, but you do know that he was there far less frequently than you? --- That is so.

That he was working under immense pressure? --- He was extremely busy always.

That he concerned himself principally with his own clients and his own matters? --- That is true.

That at week-ends he even used to go out to his farm at Hartebeestpoortdam to be away from town?  
--- That is true.

He was constantly in court, not in the office? ---

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Very often.

Mr. Makda there was a certain interval of time, was there not between the arrest of Wolpe and the arrest of Mr. Kantor? --- That is true.

In that period of time if anyone in the office had suspected that there had been anything unlawful going on there, it would have been perfectly simple to find and remove or destroy all the files and cheques and exhibits that have been put in today and yesterday? --- Quite possible to do so.

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As far as you know not the slightest attempt was made to conceal anything or destroy anything? --- No.

And when the Police searched the offices, every assistance was given to them? --- That is true.

Mr. Makda in your evidence in chief, you remarked that you knew that Wolpe was interested in politics? --- Yes.

And I suppose there are lots of people who are interested in politics? --- I presume there might be.

Yes. Now you yourself are not interested in politics? --- I am not.

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Have you always kept severely away from politics? --- To the best of my ability.

Yes, but sometimes one finds oneself in proximity

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to people who are interested in politics, not so? --- I happened to have the occasion My Lord.

I didn't hear you reply? --- I said I have happened to have had the occasion.

Yes, you found yourself, through no fault of your own in proximity to Wolpe? --- That is true.

And the same with Kantor? --- That is so.

I want you to enlarge on this a bit. You know, I take it that Wolpe was unsympathetic to the present Government? --- That I knew.

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And I suppose you knew that Wolpe had formerly been associated with certain political parties or movements? --- That is true.

I don't know too much about the details of this, but let me put it to you this way -- If you had had any idea that Wolpe was using the office for unlawful political purposes, you would have refused to sign his mysterious cheques or taken any part in his activities, wouldn't you? --- Certainly.

So, you had no such idea? --- Not in the least.

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You knew that he had had certain sympathies and probably still had them? --- That is true.

But it never entered your mind that he was making use of the facilities of the office for promoting any sort of unlawful or subversive activities? --- It never occurred to me.

I put it to you that you actually saw a great deal more of Wolpe and his activities than James Kantor did! --- Its quite possible My Lord.

It was in fact so, wasn't it? --- Well, due to

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Mr. Kantor's frequent absence in the office, I would say, yes.

Yes. I don't know whether you know the answer to this, but I put it to you that there was actually not much

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social contact between Mr. Kantor and Wolpe, his brother-in-law? --- I am not aware of that.

You are not aware of that. You can't dispute that? --- No, I can't dispute that.

Now as far as you were concerned, did it appear to you that Wolpe confined his political activities to assisting with the defence of persons who became involved in legal troubles? --- That is the impression I got.

On a legitimate basis as a lawyer? --- That is true.

Did he sometimes act without charging fees? --- Not  
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to my knowledge.

Not to your knowledge? --- I don't know what Mr. Wolpe's fees were, and what matters he dealt with.

Well assuming that he may have acted without charging fees, or that he may have instructed Counsel in matters, where he didn't personally charge a fee, would that be unusual? --- That is not unusual.

There were also in your firm, a number of what I might call, political criminal cases, which came there through the Defence and Aid Organisation? --- I don't know  
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the source of the origins of these cases.

I beg your pardon? --- I wouldn't know the source of the origin of these cases.

You wouldn't know the source of the origin, but do you not know whether the Defence and Aid Organisation ever sent cases through your office . . . to your office? --- Yes, I do.

They did? --- Yes, they did.

Now Mr. Makda, there was nothing unlawful or suspicious about attorneys taking cases from that organisation, was there? --- I don't know the ins and outs of that organi-  
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sation.

Now do you know that its an organisation which functions in Johannesburg, and is run by certain philanthropic

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persons to assist accused persons? --- It is not within my knowledge.

You don't know that. Very well. Do you know whether your firm used to accept legal aid matters from the Legal Aid Society? --- Yes.

Were there a number of those matters too? --- I don't know, I had one.

And the other people had others? --- Possibly.

And those matters, I take it the fees were not charged? --- That is true.

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And then I showed you a cover this morning in which you had acted for a friend and you hadn't charged a fee? --- That is true.

And I assume that there were other cases when you acted for friends of yours and didn't charge a fee? --- That is true.

And I assume that there was no inflexible rule in your office that in every matter you must charge fees? --- That is true.

In fact, I suppose that attorneys regard it as

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part of their duty, or perhaps their privilege, to act for people sometimes, who . . . without charging fees? --- That is true.

So that it never crossed your mind that Wolpe's interest in politics would tend any way beyond the possible sympathy that he might have for persons accused under certain laws? --- That is true.

You remarked to His Lordship that it was your practice to call Mr. Wolpe a "bloody communist"? --- Yes.

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Did you intend to insult him and offend him? --- No.

I take it this was a little private joke between you? --- That is so.

If you had thought at the time that he really was

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an active and vigorous communist, it would have been rather insulting to speak in that way, would it not? --- That is true.

You did it because you regarded it as a little joke? --- Yes.

And you say that he used to call you a racist? --- That is so.

And I take it that this was also his idea of a little joke? --- I presume so.

You never took offence? --- No.

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And you didn't mean when you said, "I know you are a communist who is plotting a revolution"? --- No, I never said that.

All you meant by that, was that in some stage in your career you might have had sympathies of that sort? --- He was a listed person My Lord.

I beg your pardon? --- He was a listed communist.

He was a listed communist. Right. I think you have already made the point, but I just want to make certain Mr. Makda, that the large number of persons with

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signing powers in the office, resulted from the fact that it was often difficult to get hold of either of the partners? --- It is true.

And very difficult to get hold of them both? --- At the same time, yes.

And even when signing powers had been so extended, I take that it sometimes happened that for two or three days on and the cheques might pile up, until the necessary number of people were available? --- That is true.

And so if the cheques were being made out at the

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rate, of say twenty a day, on the third day there would already be a pile of 60 cheques waiting to be signed? --- It would be correct.

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And if somebody was ill it might go on for a whole week, might it not? --- That is true.

And if they were piling up at the rate of 30 a day, or twenty, then at the end of the week, there would be something of the order of 200 cheques to be signed? --- If you arithmetic, is correct that would be the case.

The main reason why there was so many people with signing powers, was because Mr. Kantor himself very frequently wasn't there? --- He was very frequently out of the office.

Yes. Now you handed in an identified, Exhibit  
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K.1, which contained two papers called "Spark" and "fighting Torch". Do you remember that? --- Yes.

It was a file? --- That is so.

BY MR. COAKER TO COURT.

I wonder My Lord if I may just consult this file briefly, K.1? (File handed to Mr. Coaker).

CROSS-EXAMINATION BY MR. COAKER (CONTINUED):

You looked at that file and its contents yesterday I think? --- Last time.

Now does this file contain some instructions to Counsel? --- May I just refresh my memory please.  
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Well, I'll try to in a moment. You know there was some background information and some notes, and then does it contain a copy of a Government Gazette Extraordinary? --- I am unable to admit this, can I look at the cover again My Lord.

In terms of which a certain paper entitled, "Fighting Talk" is prohibited. It seems to be only the first page of this Gazette left in the file, and does it also

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contain Counsel's opinion, you noticed that yesterday, did  
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you not? --- I've looked at quite a number of files, I can't remember any particular cover.

It contains the opinion of Mr. Advocate S. Kentridge, is he known to you? --- He is known to me.

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Yes. Just look at this cover. (Handed to witness). Just confirm that what I have put there is correct. Background information, instructions to Counsel, Government Gazette and Counsel's opinion, plus the copies of the paper? --- It is correct.

Just look at the face of that cover? Is there any notes on that cover? --- No.

Any indication whether Counsel was paid a fee? --- No.

Any indication of the date on which instructions  
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were received? --- No.

Do you find that particularly sinister? --- No.

Is it significant of anything at all? Does it tell you whether counsel was or was not paid? --- It indicates nothing.

And does it tell you whether the firm did or did not charge a fee? --- It does not say so.

In fact, in respect to this matter of notes on covers Mr. Makda, apart from matters where you seriously anticipated taxing a bill, I put it to you that that was  
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the normal practice in the firm, not to make detailed notes on covers! --- It could be true.

And I say Mr. Makda in the course of your evidence today, you made reference, when my learned friend asked you to do so, to an Exhibit K.83, one of the files of Kathrada. Do you remember that Exhibit? --- Yes.

Now that file had a certain number of notes on it? --- It is true.

But those notes were not contemporaneously made by the party who handled the matter? --- That is true.

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They were subsequently made by you on re-construction? --- It is true.

In order to ease your task in drawing a bill of

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costs! --- That is so.

So when you received that file from whoever was handling it, it didn't have a note on it? --- It had no note on it My Lord.

And you couldn't have told from looking at the file whether it had a deposit or not? --- No.

Whether he had paid Counsel or not? --- No.

But from looking at the contents and at the accounting system it was possible to re-construct all that? --- It is true.

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Well, now then to revert to your evidence in chief, will you please return that file to his Lordship? (File returned to Court). (Mr. Yutar asks for permission to look at file). You gave quite a lot of evidence Mr. Makda about a certain number of visitors to the offices of the partnership? --- Yes.

And you will recall what you said about them. You were asked to divide your evidence into two parts? --- It is true.

Relating to a period before communication between

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named or banned persons had been prohibited, and the period thereafter. Is that right? --- That is true.

Now you asserted in your evidence that the following persons used to come to the office before communications were so prohibited. First of all you mentioned Sisulu, Accused No. 2? --- I don't remember the particular order I mentioned the people.

No, I am not interested in the order either, Mr. Makda. Within your knowledge was Sisulu a client of your firm? --- Yes.

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Did he have several matters handled through your firm? --- I won't be able to say how many matters there were.

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You can't say how many, in each case were they handled by Wolpe? --- That is so.

You mentioned Accused No. 5, Kathrada? --- Yes.

And you were shown a cover of his yesterday which seemed to refer to a number of matters of his? --- Yes, I think that was this morning.

This morning. Was Kathrada a client of the firm? --- Yes.

Did the firm handle a number of matters of his? --- Yes.

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Did Wolpe handle all those matters? --- That is so.

Do you know whether they were criminal or civil or both? --- I think they were criminal and civil, both.

Criminal and civil. You mentioned Accused No. 6, Bernstein, you may recall? --- Yes.

Is he also a client? --- Yes.

Did he also have matters handled by Wolpe? --- Yes, as far as I can recall.

And quite a number of occasions? --- Yes.

And you mentioned Mr. and Mrs. Hodgson, P.J.

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Hodgson? --- Yes.

To your knowledge, did Mr. Hodgson, have an accident case run in your firm by Wolpe? --- It is so.

Did he participate in a defamation action that was run through your firm by Wolpe? --- I can't recall this.

Did he have other matters, civil and criminal? --- Off-hand I cannot admit it.

Was it your impression that he was a client of your firm? --- Yes.

That he was a client of Wolpe's? --- That is so.

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What about Mrs. Hodgson. Was she likewise a client of Wolpe's? --- I am not aware . . .

I can't hear? --- I am not aware that we dealt with

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. . . any of her matters or not.

You don't know. It's quite possible? --- It's quite possible.

Yes. Now what about Mr. and Mrs. Harmel? Take Mr. Harmel – did he have matters dealt with by Wolpe? --- Yes.

Did he have civil action for damages dealt with by Wolpe? --- Yes.

Did he have other criminal matters dealt with by Wolpe? --- Yes.

Did he have questions of banning, and house

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arrest and so on? --- It is true.

On which he consulted the firm or sought advice? --- It is true.

And Mrs. Harmel similarly? --- Mrs. Harmel I think was a collection client of ours.

Pardon? --- A, collection client of ours.

She was a collection client of yours, and you used to do collections on her behalf? --- Yes, and Mrs. Bloom used to handle that aspect.

Yes, on one or two occasions you say Mandela came

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into the office? --- It is true.

Accused No. 1. He was a colleague of yours? --- At that stage, yes.

Yes. Was he ever a client of yours or at the offices --- Yes, we had to do one matter for him.

You did a matter for him. That was handled by Wolpe? --- Yes.

Yes. You made mention of Ezra, and I think you told His Lordship that Ezra once spoke to you about an Indian traveller that he knew? --- Yes.

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Did this arouse your suspicions and make you think that Ezra was a dangerous fellow? --- No.

And do you think that he was bringing sabotage

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business into the firm or just ordinary property business in to the firm? --- I wasn't aware at that stage of any property businesses My Lord.

Did you ever become aware of the fact that he had had a property transaction with the firm? --- I had subsequently become aware of it.

Is that after the arrest of Wolpe and Kantor? --- That is so.

Prior to that you didn't even know that Ezra's property transaction had been handled through your firm? ---

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That is so.

Now you mentioned that prior to the restriction on communications, some of these persons sometimes came singularly and sometimes came more than one at a time? --- It is so My Lord.

Mr. Makda can you tell us the date on which they came on any particular occasion? --- Not a single date that I can think of.

Can you tell us which particular persons came together on any particular occasion? --- No.

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Was there a greater degree of pluralism than just husband and wife, say Mr. and Mrs. Hodgson or Mr. and Mrs. Harmel? --- I can't follow the question, I'm sorry.

Can you remember whether when more than one came, it would be more than just say husband and wife? --- Yes, more than just that.

More than just that. Others would come as well? --- That is so.

You say these people would enter the waiting room wait for a bit and then go into Mr. Wolpe's office?

--- Well

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it all depended on a particular day, whether there was anybody with Mr. Wolpe or not with Mr. Wolpe.

Yes. Sometimes they go straight in? --- It is so.

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Yes, what happened inside his office, you have no idea? --- It is true.

Can you tell His Lordship whether to your knowledge Mr. James Kantor actually saw any such group of persons go into Wolpe's office, or coming out? --- Not within my knowledge.

No. If you were sitting behind Mr. Kantor's desk in his office, even if the door was open, you couldn't see people going into Wolpe's office, could you? --- No.

And in fact, the door was always kept closed? ---

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That is true.

You mentioned to me earlier in your evidence, that your firm acted for people in all walks of life both high and low? --- That is so.

Amongst other things your firm acted for a great many members of the Police force? --- Yes.

Mr. Kantor himself acted often in departmental enquiries? --- It is so.

He acted often in civil claims and in criminal matters? --- It is so.

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In which members of the force were involved? --- It is so.

And so if these plotters, or revolutionaries were having meetings in Wolpe's office, they might have walked out at any moment straight into the arms of a Policeman? --- Quite possible.

Because there were often Policemen waiting in your waiting room, weren't they? --- They were.

Sometimes in uniform, and sometimes in plain clothes? --- It is so.

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So they chose to get behind closed doors in a place which was not infrequently, shall I say frequented, by members of the police on their private business? --- It

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appears to be the case.

You mentioned one or two other persons. You mentioned Julius First? --- Yes.

To your knowledge, did your firm handle the sale of the house for him? --- It appears on the cover that I showed this morning.

Yes, did your firm handle a collection account for one of his companies, President Sewing I think it was called? --- If it is his company, then yes.

Yes. You mentioned one Marx? --- Yes.

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Was he a client of your firm? --- Can't recall.

You don't know? --- Well I can't recall that he was or wasn't a client.

You can't think whether he was or was not? --- That's right.

Yes, now you mentioned one Nokwe. Do you know whether he was a client of your firm? --- Yes.

Did your firm act for him in an action for damages? --- Possibly.

Did you act for him in certain criminal matters? ---

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Yes, we did act for him in a claim for damages.

You did in a claim for damages? --- Yes.

You also acted for him in certain criminal matters? --- Yes.

What about Turok. Did your firm act for him? --- Yes.

Instructed Mr. George Coleman, Q.C., to appear for him at his trial? --- I am not aware of instructions to Mr. Coleman.

Yes. Do you know that your firm acted for him

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in various matters? --- I know that the firm did act for him.

Yes. Cecil Williams has been mentioned? --- Yes.

Did your firm act for him? --- Yes.

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In various matters? --- I am unable to say the number of matters that the firm acted for him.

Yes. Then you have described the procedure that used to take place after restrictions were placed upon communications? --- That is so.

You used to vacate your office, and leave the field to Wolpe and his visitor? --- That is so.

On those occasions there was nothing to excite any suspicion on the part of Mr. Kantor, was there? --- No.

Did you think that by lending your office on those

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occasions, you were lending yourself to a criminal conspiracy? --- Possibly, yes.

Possibly yes? --- I knew that they were banned people.

You knew that they were banned people, and you thought that they might be breaching the terms of their bans by communicating with one another? --- That is true.

But you didn't think that they were going further than that, did you? --- It is so.

You told us of an occasion when you visited Wolpe's house? --- Yes.

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And you say that you didn't recognise a single person at that party? --- It is true.

Yes. During your evidence in chief Mr. Makda, my learned friend placed some emphasis on leading you, upon the fact that in surrendering, shall we call, the formation of the company Navian (Pty.) Ltd., the firm was sacrificing 75 guineas or some other amount of fees. Do you remember that? --- Well, I was told that the matter was dealt with subsequently by another firm of attorneys.

Now do you know what Mr. Wolpe was in the habit of

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charging for forming companies? --- No, I have no knowledge of what fees he charged.

Now, do you know that Mr. Kantor's normal fee was

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75 guineas? --- Yes, I do.

Now I take it that every now and then a member of the firm might form a company for a friend without charging a fee? --- It's quite possible.

You must have done it yourself on occasions Mr. Makda? --- Not yet. I have not had occasion yet.

You have not had occasion yet. If a close friend of yours comes to you and says "look here will you float a company for me, I'm hard up at the moment". You would do it, wouldn't you? --- I would.

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Do you think that if this came to the attention of Mr. Kantor, it would cause any great excitement? --- No.

He gives you a free hand in such matters, does he not? --- He did.

Yes you are right. You are speaking in the past tense, you are perfectly correct. As far as you know, the formation of this Company Navian never came to the notice of Mr. Kantor at all? --- It never came to my notice. I wouldn't know if it came to the notice of Mr. Kantor or not.

Yes. I want to take a different point in the

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course of your evidence in chief. You were dealing with the question of receipts for cash that was brought in. I don't want to go over this again, you have already dealt with it in outline, but let's just get it quite clear. When cash was brought in, the cashier who was the same person as the receptionist, would then and there write out a receipt? --- That's true, unless the cash was by post.

If it came by post, this would be done after the opening of the post? --- That is so.

By the end of the day at any rate, a full series of

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receipts for the day's cash takings whether in notes, or silver or cheques would have been made out? --- That's right.

And in some instances, the receipts would have been

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handed to the clients? --- It is so.

And in other instances they would have been pinned inside the files? --- Yes.

There was no system in your office by which receipts which were not handed personally to the client, were posted to that client? --- There was no particular system.

There was no particular system. Sometimes it happened that it was deemed necessary and sometimes not? --- It is so.

Now at the end of the day, the cash takings would

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be tallied, usually by yourself, sometimes one of the partners? --- That is so.

And the following morning deposited? --- That's right.

I want to turn away from that to the next point in your evidence in chief. You dealt with the incident when bail for Accused No. 2, Sisulu, was fixed one morning, the sum of R6,000-00 and found within a remarkably short time the same day? --- It is so.

You asked Wolpe how it was done, and what was his reply? --- Mind your own business.

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Now so far as this bail was concerned, was there not an application made to the Supreme Court to compel the Magistrate to fix bail? --- I do not know the contents of the application, but an application was made.

Yes, and that application was made, or at any rate was lodged some little while before it was heard, at least some days before it was heard? --- Unless I see the papers, I won't be able to confirm or deny that.

No, and it was heard the previous day and Mr. Justice Galgutt ordered the Magistrate to fix bail? --- I

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can't remember the exact time, but it was previously or the same day.

You know that it was previous to the day on which

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bail was fixed. Do you know? --- No.

Not. Very well. So that it didn't come as a complete surprise to everybody out of the blue that bail was fixed for Sisulu on a particular date? --- I don't follow the question.

Well anybody who was interested in the affairs of Sisulu, would have seen or known that an application was being made to the Supreme Court to compel the fixing of bail? --- No, I was aware of the application.

And that the application had been granted? --- Yes.

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And that bail would, in due course be fixed? --- Yes.

So it wasn't as though the matter happened completely without the slightest warning? --- No.

I understood you to say Mr. Makda, turning to a different point, that so far as cheques were concerned, the duplicate copy was filed in the cover, and then subsequently posted away to the client? --- That is not true.

Did I misunderstand you? --- You certainly did.

I beg your pardon. Well perhaps you will just tell me what you did say? --- Duplicate copies of receipts  
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are taken by the bookkeeper from the cheque book then posted on to the Ledger Card and filed in small little folders.

Yes? --- Until such time that the Statement of Account was sent to the client.

So they were filed in a separate folder not in the cover? --- No, not in the cover of the client.

Yes, and then at the conclusion of the matter? --- The conclusion of the matter, if it was a collection matter, then when a Statement of Account was rendered, then the messenger would be given a Statement of Account, and he

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would then draw out from these various folders the relevant cheques or other vouchers reflected on the Statement of Account. Pin them together on the Statement of Account and then post it to the client.

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Yes, I see. So we wouldn't expect to find duplicate cheques unless there has been some oversight?  
--- That's true My Lord.

Yes. Now insofar as the requisitions were concerned, you gave evidence about the information that was required to be placed on the requisitions. Remember that? --- Yes.

Now just to persue the system of it, it's correct is it not, that the requisition will be sent normally to the bookkeeper? --- Is she was available.

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Yes, but I think you told us that you used to make out your own cheques? --- That is so.

But the other people in the office normally sent their requisitions to the bookkeeper, did they not? --- That is so.

And looking at the requisition form, she would know how to make out the cheque? --- It is so.

She would know amongst other things, which account to debit? --- It is right.

Now if the partner himself, if for example Mr.

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Wolpe wrote out a cheque in his own handwriting in the cheque book, I suggest to you there was no reason to fill in a requisition form at all, because the cheque itself would show what account to debit?  
--- It is true.

And it might or might not show, re what the cheque was made? --- Yes, that is true.

Now do you agree with me Mr. Makda that although it may have been in theory necessary to show on the cheque and the requisition, in respect of what the cheque was being drawn, there are in fact, cases where it is not

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necessary to show that, and where it is not shown? Let me give you an exampel of the sort of thing I mean – If you have a big collection account like that of Western

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Credits, it would be essential to indicate would it not, in respect of what matter this cheque was being drawn? --- Yes.

And in such a case you would always insert in re--- such and such a collection and whether it was for a summons or for this, that or the other? --- That's right.

Well, if you had a much simpler transaction, where you simply had one client, Mr. Smith or Jones, and he said "I am paying in some money, and I want you to pay it out to Mr. Brown on the happening of a certain event", it wouldn't be necessary to put in in re. the happening

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of a certain event, because you would know that's the only account of Mr. J. Smith in your firm related to the paying of Mr. Brown? --- Yes, if the example is as simple as that, it is true.

Yes, and there were instances almost as simple as that, were there not, where there was only one client, of a particular name, and only one matter relating to that client? --- Yes.

I suggest to you that in such matters, although it might have been the proper thing to do to put in full

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particulars, in fact this was sometimes not done? --- It is true.

Because nobody could be confused? --- It is so.

So that if you saw a cheque payable to Webber, Wentzel, Hoffmeyer, Turnbull and Company, debit account re Ezra, and it didn't say what it was in respect of, would it arouse your suspicions immediately? --- No.

If it did have re "deposit on farm "Lilyleaf"" it would be quite beyond any suspicion as far as you were concerned, wouldn't it? --- It is true.

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Before Mr. Wolpe arrived in the practice as an Articled Clerk, and before the bookkeeping system was altered, did the practice have the normal type of cheque

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book, with a counterfoil and a single cheque? --- It is so.

Without any copies that had to be filed anywhere? --- That is so.

And without any requisition slips? --- That is so.

Now at that stage there was no other source of information about the purpose or the nature of a cheque payment than the counterfoil? --- It is so.

But after the change of the system, even if the information was not shown on the cheque, it might have been found on the requisition? --- Its true.

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But at that stage then on the face of a cheque there would be nothing at all to indicate who was to be debited, or in re what matter, the cheque was made up? --- Which respect are you referring to.

The earlier period, when the ordinary counterfoil system was used? --- Yes, obviously.

Because the reference would be then to the counterfoil? --- Yes, and notes would be made as to the person to be debited.

On the counterfoil? --- On the counterfoil.

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But not on the cheque itself? --- It all depended on the person making out the cheque. If it was not enclosed with a letter or compliment slip, it might have the notation as to the reason for the cheque.

Yes, it might, but there wasn't a special provided, and the information in fact, was recorded on the counterfoil? --- I can't recall . . .

I'm not putting that to you Mr. Makda, I don't know what the position is, I just want information? --- Well, I can't remember the type of the cheque, but there was a

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place on it for notation.

Yes, so you can't remember, alright, then we'll have to go into that. Now you told us yesterday that,

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before Wolpe arrived Mr. James Kantor was . . . would always query any cash cheque drawn on the trust account? --- If he noticed it, yes.

Now there were even occasions then, were there not when he failed to notice it? --- Quite possible.

Despite the fact . . . well you say quite possibly, don't you know such occasions? --- Well, I can't remember any instance.

Is it your impressions that there were such occasions? --- There certainly would be.

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Yes, to your knowledge even in those days, Mr. Kantor worked under great pressure? --- Yes.

And he sometimes had to sign considerable numbers of cheques in a hurry? --- It is true.

But you said that once Wolpe came in, he said it was nonsense that crossed cheques could not be made out to cash? --- Yes, when I drew his attention to Mr. Kantor's attitude to cash cheques.

I didn't hear that answer? --- I say when I drew his attention to Mr. Kantor's attitude to cash cheques.

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Yes? --- He told me it was nonsense.

He said it was nonsense. You never went and drew Mr. Kantor's attention to Wolpe's attitude to cash cheques? --- No.

And in fact Mr. Makda, isn't this the position, that as your firm began to do more accident work for car clients, who didn't have banking accounts, the payment out of cash cheques became commoner than it had previously been? --- The bigger the sums of money we got, in certain cases we had to make out cash cheque for african clients.

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Yes, many of them didn't have banking accounts? --- I don't remember any instance of an african having a banking account.

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I see . . . and I think apart from that you also mentioned that there were instances where monies were provided by the firm for purposes of bail and such like? --- Yes.

And cash cheques were made out and debited to the appropriate account and deposited the following day to balance the books? --- That's right.

So that it was not unheard of event in the firm of James Kantor and Partners for a cash cheque to be made out? --- It is true.

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With the crossing cancelled and the word order substituted by the word bearer? --- That's right.

And this would be cheques drawn on the trust account? --- Depending on the circumstances of each case.

The circumstances we have been discussing, the sort of instances we have been discussing are all trust cheques aren't they? --- These are all trust cheques, yes.

There could be other instances for different purposes when cash cheques would be made out on the business account? --- It is true.

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For example, payments of wages to somebody who didn't have a banking account? --- That was most frequent.

If revenue stamps were required for transfer, and had to be obtained in a large amount, would a cash cheque sometimes be made out, for the amount of the stamps? --- Yes.

And the appropriate trust account would be debited? --- It is so.

I suggest to you Mr. Makda that in fact, Mr. Wolpe's attitude towards cash cheques never produced any catastrophe in the office? --- I would be unable to answer the question.

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You don't know of any large amount of money that was lost as a result of Mr. Wolpe allowing cash cheques to be drawn on the trust acctoun? --- No.

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Or any small amount that was lost in that way. --- No.

So far as you are aware, the auditors of James Kantor and Partners never warned them that this was an undesirable practice, or was improper in any way? --- I am not aware of the attitude of the auditors.

So far as you are aware, they never wanted the partnership? --- I very seldom saw the auditors or spoke to them.

Yes, you did see the auditors presumably on the  
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presmies? --- Yes.

Working with the books? --- Yes.

I want to deal with the procedure with regard to the endorsing of cheques. Whether they were made to selves or any other cheque that had come in. Are you aware that the cheques would be placed in a pile face downwards, and come to the person who was to endorse? --- That is right.

And at least as far as Mr. James Kantor was concerned, the endorsements would simply be signed one after the other without even looking at the face of the cheques? ---  
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I should say, yes.

Was that your own procedure? --- That is right.

Was that Wolpe's procedure? --- It is true.

Any checking or balancing that had to be done was done by Mrs. Schneier in the Accounts Department? --- Yes, if there was any error, yes.

But the minimum of time was spent on endorsing, it was simply the cheques were already rubber stamped, they were simply put face down in front of somebody who was going to endorse, and he would sign them? --- It is right.

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Now, of course the purpose of endorsing cheques, is simply so that they would go into the appropriate banking account. They would be endorsed trust account or business account? --- That is right.

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And without the endorsement, the bank wouldn't accept them and wouldn't know where to pay them to? --- That is true.

Yes, as to whether to endorse "trust" or "business" that decision was made by Mrs. Schneier? The bookkeeper? --- No, I wouldn't say that is true.

Well, there was a rubber stamp wasn't there? --- The procedure normally that I know of, was that all receipts, monies received irrespective of whether cash or otherwise, would be deposited in the Trust Account.

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Only after fees had been put through or other debits had been debited, would a transfer be made from the trust or the business account, whichever was found necessary.

I see. So they were always endorsed "trust account" were they? --- As far as I know yes.

Yes. That may well be so. I haven't checked up on that one? Now Mr. Makda in your evidence and in the exhibits which you have identified and dealt with, you dealt with a period from August 1961 to March 1963? --- It might well be.

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Yes, and that is a period of some twenty months? --- It might be.

Yes, Mr. Makda, during that period of twenty months, to our knowledge, did . . . were any large number of cheques drawn on the trust account get signed by the firm? --- Besides these that I have seen I can't recall all the cheques.

No, of course you can't but you know it must have been a large number don't you? --- I am unable to answer the question.

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You wouldn't be able to dispute that there were in fact 2,257 cheques drawn on the trust account during that period? --- I would not be able to dispute that.

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I.E. MAKDA.

No, and you will agree I suppose, that the number of cheques drawn on the business account over that period would also be fairly substantial? --- Possibly, yes.

What was that answer? Was that "possibly, yes"? --- Yes.

Well surely you could make it "yes"? You know that there were business account cheques also being drawn every day? --- Yes, but I wouldn't be able to say how many.

No. All I ask you to say is that it is a substantial Number? --- It could possibly be.

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Yes. That we might well have the situation in which there something of the order of 4,000 cheques issued over the whole period on both accounts? --- Quite possible.

Yes. Now in this matter, the cheques relied upon by the State and handed in through you, are 40 in number, if we include the bank guarantee for "Lilyleaf"? --- That might be.

In fact, the actual cheques are 39 cheques? --- It might well be.

Yes. Now you wouldn't dispute then, that the

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number of cheques relied upon is something like 1% of the total number of cheques signed? --- You say it is much less than 1%, that is the case.

Now over this whole period, Mr. Makda, can you make an estimate of how many matters were handled and how many clients the office must have had? --- Its impossible for me to say. That is out of the question.

Would it run into many hundreds or into thousands? --- Its very difficult for me to say My Lord. Each person had his own set of clients.

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The number would be ver substantial would it not? --- Fairly high My Lord.

Yes. Now you've seen these cheques and as you know

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of the 39 relied upon James Kantor counter-signed 16 of these cheques over the whole period? --- It might well be.

Yes. You wouldn't dispute that the total amount paid through the trust account and relied upon by the State is R51,550-49 cents? --- I wouldn't be able to dispute that.

You wouldn't dispute that the total amount paid out on cheques on which the signature of James Kantor appears as co-signatory is R7,170-92 cents? --- I wouldn't be able to dispute that.

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You wouldn't dispute either that all the requisition forms which are available are in fact, made out apparently by Wolpe? --- It is so, with the exception of one that was shown to me . . .

One which you made out yourself? --- It is so.

Yes. There are six cheques, Mr. Makda, in respect of which there appear to be no signed requisition forms? --- It might well be.

Two of those there are requisition forms which are unsigned, they are not initialled? --- I haven't seen them.

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You have not been shown the requisitions at any stage, in preparing our evidence? --- Well, I can't remember that My Lord.

And I put it to you that the remaining cheques, either have Wolpe's handwriting or his signature upon them which runs right through onto the duplicate or triplicate copy, indicating that Wolpe in fact signed those cheques while they were still in the book? --- That is the case.

And these matters in regard to which you handed in Exhibits today, and yesterday, every single one of them were matters handled by Wolpe? --- That is so.

They were not matters handled by Kantor? --- Not to the best of my knowledge.

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I.E. MAKDA.

No, in fact, I put it to you that the covers which you have dealt with show that not a single one of these matters were handled by Kantor? --- That is true.

And Mr. Makda, you yourself countersigned an appreciable number of these cheques? --- That is so.

I put it to you that you regarded this countersigning as a pure formality? --- Exactly.

And it was a formality which nobody in the firm took seriously! --- It is so.

Once the partner or the person who wanted the

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cheque had gone through the procedure nobody else acted as a watchdog one for another! --- As far as I know, not.

Now Mr. Makda, let us deal in a little more detail with some of these cheques, signed by Kantor. With regard to the account of Letele. Remember that one? --- Yes.

There were on that account four cash cheques? --- I can't recall the exact number My Lord.

Signed by Kantor over the period from 31<sup>st</sup> of October 1962 to 6<sup>th</sup> . . . I beg your pardon, the 21<sup>st</sup> of August 1962 to the 6<sup>th</sup> of October 1962? --- It might very well be.

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Yes, and in every case these cheques indicate on the face of them the party to whom they are going to be debited? --- It might well be.

And they indicate also, that Kantor was the second signatory? --- Quite possible.

All the rest of the cash cheque on that account were not signed by Kantor, they were signed either by Wolpe and Makda or Wolpe and A. Kantor? --- Quite possible.

And there are no other cash cheques in this whole series of cash cheques that were signed by Kantor? --- I

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wouldn't be able to admit or deny that.

There were also on this Letele Account two cheques

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I.E. MAKDA.

drawn payable to selves, and there was also one cheque drawn payable to selves on account Ezra in respect of disbursements? --- Quite possible.

Now these cheques drawn payable to selves, you indicated to His Lordship, would raise no query in the ordinary way? --- Its true.

Because of the practice of using cash monies and immediately balancing the books by drawing a cheque payable either to cash or to selves? --- It is so.

And that apart from this, there are a number of  
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other individual cheques which don't fall neatly into these categories, and with respect to which all one can say generally, is that is that there is nothing to arouse anybody's suspicion? --- Well it didnt arouse my suspicion.

No. Were you present on occasions Mr. Makda, when Kantor was signing cheques? --- Yes.

Did you sometimes see him with a bundle of cheques in front of him signing a number of cheques at one time? --- That is so.

Did you sometimes see him signing cheques while  
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he held his telephone clasped against his ear with his shoulder? --- It is so.

And simply rattled through the cheques without even looking at them? --- It is so.

While he continued a conversation on the telephone? --- It is so.

Did you sometimes see him when he was leaving the office? --- . . .

He kept pulled back by somebody who would say "quick Mr. Kantor, before you go, there are some cheques that need to be signed"? --- That is so.

You've seen him rush through them and sign them without looking? --- Well, I saw him sign without looking.

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I.E. MAKDA.

He certainly was not wasting any time? --- That is so.

BY MR. COAKER TO COURT:

My Lord at this stage I wish to apply to reserve the remainder of my cross-examination of this witness. There are My Lord, some files that have been placed before Your Lordship, there are about twenty other files in the possession of my learned friend which I have not had the opportunity of studying, and there are still certain aspects of this matter on which my accountant, has not been able fully to qualify himself, or therefore to instruct me.

WITNESS WILL BE RECALLED FOR FURTHER RE-EXAMINATION AND FURTHER CROSS-EXAMINATION.

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