CORTLANDT STARNES, Re-called.

By Mr. Donaghy:

Q. Colonel Starnes, do you require some further time to search your files and to produce the documents asked for?—A. Yes. We are working hard at them. I have some of them with me now, and others will come on from time to time as we get them ready.

Witness retired.

ROBINSON RUSSELL FARROW called and sworn.

By the Chairman:

Q. What is your full name, Mr. Farrow?—A. Robinson Russell Farrow. Q. What is your occupation?—A. Deputy Minister of Customs and Excise.

Q. Of Ottawa?—A. Yes, sir.

The CHAIRMAN: In the absence of Mr. Geoffrion, K.C., who represents the Department of Customs and Excise, Mr. Geoffrion being engaged before the Supreme Court, it is moved by Mr. Donaghy that the Hon. Mr. Boivin, the Minister of Customs should conduct the examination of this witness.

Mr. Donaghy: We might have this in a form of a standing order.

(Carried.)

By Hon. Mr. Boivin:

Q. Mr. Farrow, how long have you been in the service of the Department?—A. The Department of Customs, sir?

Q. Yes?—A. Forty-one years.

- Q. What are the different positions you have occupied during those forty-one years?—A. All the ranges of clerkships, accountant of the department, assistant commissioner, commissioner of Customs, and Deputy Minister of Customs and Excise.
- Q. If I understand you correctly, the position you now occupy of Deputy Minister of Customs and Excise is practically the same position as Commissioner of Customs, with a different title, is it not?—A. Yes.

Q. You are now Deputy Minister of Customs and Excise?—A. Yes, sir.

Q. You were previously Commissioner of Customs?—A. Yes.

Q. Will you tell the Committee when the Department of Excise or the Department of Inland Revenue was linked up with the Customs Department, approximately of course?—A. The Department of Inland Revenue was amalgamated with the Department of Customs in the month of May, 1918, but the actual consolidation of the two Departments was not made until the 1st of April, 1921.

Q. So that it is only since the 1st of April, 1921 that the administration of the Department of Excise has come directly under your control?—A. Yes.

Q. Will you tell the Committee how many years you have been in charge of the Department of Customs as Deputy head?—A. Since the 1st of July, 1919.

Q. As you have just stated, since the amalgamation you have been in

charge of the other department?—A. Yes.

Q. Previous to the amalgamation, all cases concerning Excise did not come under your jurisdiction?—A. No, sir.

[Mr. R. R. Farrow.]