

dressers and dyers. Here you have the sum of \$323,800 excess charges for dressing and dyeing, which was a straight loss to the Canadian Government.

The total, as you see, is mounting up; but I have not as yet reached my final figure:

It was Canada's privilege to have established in Canada—without cost to Canada—a dressing and dyeing plant in the year 1931. Since that time Canada's share of seals amount to approximately 23,011 skins. Had the English carried on the dressing and dyeing in Canada, this would have meant a revenue to Canadian workmen of approximately \$184,088.

So that if we take the loss of retail sales over a period of twenty years amounting to	\$2,732,640 00
(and this amount is only half of what it might have been)	

The loss of competitive trade for the year 1919 only (you see I am endeavouring to be as conservative as possible to substantiate my statement) the amount would be ...	91,752 00
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The loss of revenue to Canadians in commission and sales service	404,750 00
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The loss by excessive charge for dressing and dyeing over a period of twenty years	323,800 00
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The loss in wages had the dressing and dyeing been established in Canada in the last three years, approximately..	184,000 00
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And, gentlemen, you must consider the excessive charges of haulage by rail from Seattle to St. Louis, which naturally was charged up as "overhead" and affected Canada's share of profit, which amount I have not attempted to estimate.

Now out of a lot of 255 raw skins, after having same dressed and dyed by Rices in London, we had selected for our trade 100 of the best skins, and on May 24th, 1934, sold the balance of 155 skins through our agents for the average price of 47/6—equivalent to \$11.87 at the rate of \$5 to the £ sterling. Remember, gentlemen, these 155 skins were the balance left after the choicest had been taken out. Now as we are able to secure \$1,840 for the 155 skins of secondary grade, it would be reasonable to assume that in 1932 Canada should have received for her share of approximately 7,399 skins, at least the average price of \$10 per skin after all expenses had been paid—in fact it would be quite fair to estimate a much higher revenue per skin as all first choice skins would be included and not only secondary skins, as was the case in the lot of 155 sold by us.

Therefore we arrive at the sum of	73,990 00
as per evidence submitted by Mr. Devlin in the second edition, page 62, in which he states as follows:—	

In the first sale in London, I understand that the net revenue to the Government was somewhere between \$10 and \$11 per skin.

But nevertheless, we arrive at the very conservative amount of	3,810,932 00
of a loss in Canada, which statement I make in defence of the criticism as published in the letter included in the second copy and signed by Mr. W. F. C. Devlin.	