

By Mr. Sommerville:

- Q. And the Scales & Roberts Company?—A. Yes, sir.
 Q. The Andrew Wilson Company?—A. Yes, sir.
 Q. Which you own and control?—A. Through the General Cigar Company,
 yes.
 Q. And the Fortier Company?—A. Yes, through Scales & Roberts.
 Q. And the Punch Cigar Company?—A. Yes, sir.
 Q. Which you own and control through the General Cigar Company?—
 A. Yes, sir.
 Q. And what other companies are there?—A. James Craig, Limited.
 Q. Of Halifax?—A. No, Hamilton, Ontario.

By Mr. Factor:

- Q. And John Erzinger Limited, Winnipeg and Saskatoon?—A. Yes.

By Mr. Sommerville:

- Q. What about Liggett & Myers Tobacco Company of Canada?—A. Yes,
 sir.
 Q. Are they owned directly by the Imperial Tobacco Company or through
 one of these others?—A. Which is that?
 Q. The Liggett & Myers Tobacco Company of Canada?—A. Directly, sir.

By Mr. Factor:

- Q. May I ask—I may be wrong in this—did your company, or the United
 Cigar Stores own the Gordon Tamblyn Drug Stores?—A. No, sir.
 Q. Never owned them?—A. The Imperial Tobacco through maybe the
 Metropolitan Tobacco Company may have originally, but it was sold several
 years ago.
 Q. But the Imperial Tobacco Company did own that concern through the
 Metropolitan?—A. Either that or through the United Cigars.
 Q. For how long?—A. Oh, for several years, four or five years, maybe.
 Q. And you have disposed of your interests?—A. Yes, sir, three or four
 years ago.
 Q. Can you furnish a statement to Mr. Sommerville of your profit and loss
 account in connection with the operation of the Gordon Tamblyn Stores?—
 A. You mean, under our direction?
 Q. The profit and loss account during your operation?—A. Well, we will
 give you what we have, sir.

Mr. KENNEDY (*Peace River*): In regard to this amount of \$800,000 paid
 over by the Tuckett Tobacco Company to the Imperial in 1931, I think it was,
 there is \$475,000 taken over as income, and that apparently was part of the sum
 on which the Imperial paid income tax.

Mr. SOMMERVILLE: The Imperial paid income tax apparently on \$475,000.

By Mr. Kennedy (Peace River):

- Q. The point I am interested in is this, if the Tuckett Tobacco Company
 paid income tax on its own profits, why should the Imperial pay income tax
 on the \$475,000; if it paid on the \$475,000 why not on the \$800,000.

Mr. SOMMERVILLE: I am asking the same question.

The WITNESS: We do not pay on the income on any of the dividends
 received from any of the subsidiary companies.

By Mr. Edwards:

- Q. It already has been paid, Mr. Miller?—A. Yes, sir.