Sir Henry Drayton: That is what I thought. I pointed to that because there is a yard at both ends, but, as you say, that is something which would have to be built anyway.

Sir Henry Thornton: Yes. Another thing; I think that was very favourable ground for railroad construction. (To Mr. Brown) Would that not be?

Mr. Brown: Yes, Sir Henry (Thornton).

Sir Henry Drayton: That is what I thought. It is fairly favourable. Of course, that also includes the shops in the yards.

Sir Henry Thornton: There again you would have to have something for

Sir Henry Drayton: Sure; it is a quarter of a million dollars for shops and engine houses. Perhaps it would be interesting to have the whole statement on the notes.

The CHAIRMAN: That may be done.

(Whereupon the following statement was offered and admitted and ordered to be made a part of this record, being in words and figures as follows, to wit:)

## Longlac Cut-off Expenditures, Year 1923

Account	Amount
1. Engineering	\$ 61,172 03
2 Land for transportation	2,689 80
2. Land for transportation	740,623 24
6. Bridges, Trestles and Culverts	182,284 63
8. Ties	97,128 09
9. Rails	260,726 13
10. Other Track Material	48,187 92
11. Ballast	42,985 22
12. Track-laying and Surfacing	97,947 48
15. Crossings and Signs	133 36
15. Crossings and Signs	37,900 92
16. Station and Office Buildings	63,039 67
17. Roadway Buildings	55,508 77
18. Water Stations	
19. Fuel Stations	20,618 81
20. Shops and Engine Houses	250,541 48
26. Telegraph and Telephone Lines	17,160 88
47. Unapplied construction	80,507 03
77. Other Expenditures—general	101,086 21
Total	\$2,160,241 67
Expenditures prior to 1923	16.866 65
" year 1923	2,160,241 67
" January 1, 1924, to May 31, 1924	
Total Expenditure	\$2,372,033 71
· The second	

Sir Henry Thornton: As a further indication, we do not think that the contractor made any money; in fact we feel confident that the contractor lost money on this.

Sir Henry Drayton: There was some constructing done, I think, by the System? I think you laid your own rails, and the grading work was done by the contractor?