

Q. Have you been able to find out if they invoiced their trucks at a higher price to the Canadian company?—A. I have no information on that and I have made no inquiry.

*By Mr. Coldwell:*

Q. Shall we be able to find in this material a table showing the commissions paid?—A. Yes. Exhibits D and E show that.

*By Mr. Senn:*

Q. Before you leave that I would like to find out if it is possible to obtain a reckoning of some kind showing how much extra duty is paid because of the difference in the way in which they invoice the Canadian company?—A. I think I can get that for you, Mr. Senn. It is a rather difficult computation but I think I can do it.

Q. It would be rather interesting to know that?—A. I would be glad to go into that with you.

Q. It is important from the Canadian standpoint?—A. I would be glad to go through the figures with you to see if we could arrive at it. It is a little difficult because of the fact that a majority of the implements imported from the United States are not dutiable. As you will see from later statements, this company brings in one-half of its Canadian requirements from the States, but of that one-half from 60 to 65 per cent are trucks which are not dutiable, and then there is another 3 per cent or somewhere around that of cream separators which were not dutiable up to 1931; and that only leaves you with 32 per cent of that half made up of dutiable items and it would be very hard to figure out inasmuch as these are scattered over a great number of years.

Q. Then, the item would not be very large?—A. I would not like to hazard a guess as to that.

Q. Would you say that it would cost the Canadian farmer more because of that increase?—A. That is hypothesis. I am here to state the facts.

Q. I understand that it is all included in last year's evidence?—A. The statement you have before you is based on facts as I found them in my examination of the records submitted by the Harvester Company.

Mr. THORSON: This is not a precis of last year's evidence.

The WITNESS: As a matter of fact I must have been very lax about reading last year's evidence. I was going on information I received from the company, and you will find that set out in detail in Exhibit D here.

*By Mr. Senn:*

Q. I suppose that members of the company will be coming here and we can have it developed at greater length then?—A. They will be here.

*By Mr. Thorson:*

Q. Did I understand you to say, Mr. Macdonald, that one-half the implements and machines sold in Canada originated in the United States factories, and one-half in the Canadian plant at Hamilton?—A. That is right, approximately one-half.

Q. And in the term "implements and machines" are included tractors?—A. Yes.

Q. Are you able to say what percentage outside of tractors originates in the United States factories and in the Canadian implement plant?—A. It is almost impossible to give that with any degree of exactitude. Inferentially you can do it from what I said to Mr. Senn; from 60 to 65 per cent are tractors, and another 3 per cent are cream separators; so that the balance would be the general run of implements which would be dutiable.

Q. Do we understand that 65 per cent of what comes in from the United States factories consists of tractors?—A. Substantially, yes.