Sir HENRY DRAYTON: Yes.

Mr. HENRY: Chargeable to capital?

Sir HENRY DRAYTON: Chargeable to capital.

Hon. Mr. GRAHAM: That is what you call the twilight region, is it? Sir HENRY DRAYTON: That is the twilight zone.

Mr. HENRY: We will have to get you that figure, Sir Henry.

Sir HENRY DRAYTON: Surely your capital account would show it. I think you have it in one of these statements.

Major Bell: Mr. Cooper, what Sir Henry wants is the total capital charge for 1923.

Mr. HENRY: Oh, that is different.

Sir HENRY DRAYTON: Look at page 23.

The CHAIRMAN: Yes, it is there.

Mr. HENRY: \$49,715,581.

Sir HENRY DRAYTON: Of that we have "road, \$19,000,000".

Mr. HENRY: Plus \$550,028.

Mr. BROWN: That is improvements on lines and so on.

Sir HENRY DRAYTON: Out of that whole total, how much was spent on new construction, new lines? I think the only thing you had was the cut-off.

Mr. HENRY: We could not tell you that offhand, Sir Henry.

Major Bell: The only line that was under construction was that Long Lac cut-off.

Sir HENRY DRAYTON: What did that cost?

Mr. BROWN: Approximately \$2,000,000.

Sir HENRY DRAYTON: The charge against that would be \$2,000,000?

The CHAIRMAN: Has this any reference to what we are considering? We are getting into capital account now.

Sir HENRY DRAYTON: I want to see which place it ought to be in.

Major Bell: You are speaking of the total cost of that?

Mr. BROWN: Yes. There was a little bit spent in 1922, and there will be a little spent this year, finishing up the ballasting.

Sir HENRY DRAYTON: We have a total charge for original new work of \$2,000,000. How much of that would be in this year's account?

Major Bell: There was some in 1922 and some in this year.

Sir HENRY DRAYTON: How much in 1922?

Mr. HENRY: We will have to get that.

Major BELL: Get the cost of the Long Lac cut-off, the amount spent in each year.

Sir HENRY DRAYTON: You see, that leaves approximately \$18,000,000 that was put into capital account on old lines. It is just a question in each instance what is a betterment and what is a maintenance.

Major BELL: Of course, there is a certain amount of that in building connecting lines, you know.

Hon. Mr. GRAHAM: What was that little piece built into the coal mines in New Brunswick?

Major BELL: Mr. Cooper, take out co-ordination too, and that will probably figure the same thing or take that road account and analyse it to bring it into sub-headings that will give us an idea of improvement of stations, and so on.

Mr. HENRY: It is all classified there.