

James M. Thayer, of J. L. Thayer & Sons, Aylmer, who operates service stations at Aylmer, London and St. Thomas, and sell wholesale by tank wagon.

Roy W. Wallace, of the Ontario Supply Company, Simcoe, which operates a service station at Simcoe, and also distributes wholesale by tank wagon and in carload lots.

Samuel Chapple, of the Athletic Garage, Hamilton, which operates a service station.

Albert N. Hollingshead, of the Consumers Supply Company, Toronto, which operates a service station in Toronto, and also distributes wholesale by tank wagon.

William Dunn and John A. McIntosh, of the Pennsylvania Oil Company, Toronto, which distributes wholesale by tank wagon.

Dr. Leo Frank Goodwin, Professor of Chemistry, Queen's University, Kingston.

William H. Brown, of the Department of Public Works and Highways, Toronto.

The evidence and testimony given by officers and representatives of the Imperial Oil Company, Limited, the British American Oil Company, Limited, the Canadian Oil Companies, Limited, the Shell Oil Company of Canada, Limited, McColl Bros., Limited, the Sun Oil Company, Limited, and the Cities Service Oil Company, Limited, was largely concerned with and related to statements prepared, and the information provided on behalf of such companies relative to their capital, profits, volume of business done, costs and origin of products purchased, contracts relating to the same, service station investments and accounts covering the operations thereof, and other items of a financial nature relating to their businesses; accordingly having regard to the authority given to me to receive the same in a confidential manner the evidence of such persons and the statements provided by such companies and the analytical and other detailed statements prepared for me by the accountants assisting me are not attached to this my report. The accuracy and correctness of such statements was, however, sworn to under oath by the officers representing each company concerned. Inasmuch as the questionnaires completed and returned to me by the other distributors contain certain information of a similar and confidential nature relative to their businesses, I am also retaining such questionnaires in order that the information therein contained shall be dealt with upon the same basis and in the same manner as that submitted by the refiners and larger distributors mentioned.

As a result of my investigation so undertaken and conducted, I have the honour to submit the following report:

Automobile lubricating oils are manufactured in Ontario—by distillation from crude oils—by the Imperial Oil Company, Limited, the British American Oil Company, Limited, and Canadian Oil Companies, Limited. The Shell Oil Company of Canada, Limited, McColl Bros., Limited, The Sun Oil Company, Limited, and the Cities Service Oil Company, Limited, are importers of oils which are blended in Canada to produce lubricating oils; other wholesale dealers, jobbers and distributors and a number of retail dealers and service station owners also import lubricating oils which they either blend or else sell to the public in the conditions in which they are purchased. Lubricating oils imported from the United States of America are subject to a duty of  $2\frac{1}{2}$  cents and an import tax of five per cent when their cost is less than 25 cents per imperial gallon; oils costing more than 25 cents per imperial gallon are subject on importation to a duty of 20 per cent and a five per cent import tax.

No standard specifications appear to obtain with respect to the manufacture of automobile lubricating oils, but each refiner and blender works to his own