

*By Mr. Sommerville:*

Q. Is this the photostat copy of the advertising that was referred to?—A. Yes.

Q. This is an advertisement that was brought to our attention at an earlier date, dated October 1st, 1933, at Toronto:—

One thousand two hundred men's winter overcoats \$25, actually hundreds of coats of the \$35 grade included. Some worth as much as \$65. Among dozens of world-famous fabrics are genuine French Montagnacs; Taylor's Elysians; O'Brians Irish Fleeces; Taylor's Chinchilla. Here's another stirring example of extra value-giving. Just mark that line up of fabrics. Its a Simpson's sale—that means everything has been planned for a quick, convenient selection, and it means "a worth while 'buy' tomorrow. Come with the crowds when the doors open at 8.30 a.m."

Now, let us see what happened after that. The coats made in the Simpsons factory were supplied to that sale and showed an average mark-up of 66·9 per cent on cost?—A. Yes, and there were 827 overcoats bought from other firms for this sale which showed in some cases a mark-up ranging as high as 98·10 per cent on cost?—A. Yes.

Q. And the lowest was 13·90 per cent on cost?—A. Excepting—

Q. Excepting some that I will mention, with an average of 52·72 on cost?—A. Yes.

Q. And on 30 coats offered that were bought for \$45.64 each a gross loss of 45 per cent was sustained?—A. Yes.

Q. Out of the 1,200 coats?—A. Yes.

Mr. KENNEDY (*Peace River*): Is that the hundreds mentioned for \$65 value?

Mr. SOMMERVILLE: Well, its says:—

1,200 men's winter overcoats

and then it says:

Actually hundreds of coats of the \$35 grade included. Some worth as much as \$65.

And I presume these are the coats that are referred to as being Montagnacs and the Taylor's Elysians.

The WITNESS: Yes.

*By Mr. Sommerville:*

Q. 30 out of 1,200?—A. In addition to that there were some from their own factory on cost of \$27.50.

Q. Oh yes, from their own factory there were some at \$27.50?—A. Yes.

*By Mr. Heaps:*

Q. Was that the factory costs?—A. Yes.

*By Mr. Factor:*

Q. Those are referred to as the \$35 overcoats?—A. I presume they are.

*By Mr. Sommerville:*

Q. What was the lowest price paid that went in; when you say 98 per cent is the mark-up, some of them must have been bought as low as— —A. \$12.62.

Q. \$12.62 laid down?—A. Yes.