Mr. GILLIS: I would consider that all labour.

Mr. GORDON: The only way I can get you the figure is to know what you are trying to define as labour.

Mr. GILLIS: When you use the words wage bill, which you did, my interpretation of wages is wages that are paid to anyone who is in an operating position on the railroad, who has to do with the moving of a train. What I would like to get is the percentage of administrative cost. Now, my interpretation of an administrator is yourself, the staff you have here and the staff you have in the offices across the country.

The CHAIRMAN: Would labour include a station agent?

Mr. GILLIS: Yes.

Mr. GORDON: I would be glad to show you a table here which would perhaps meet your purpose, but again it is a question of where is the breaking point. Is a foreman labour?

Mr. GILLIS: Yes, I would say he is labour.

Mr. GORDON: Yes, but some people would not; some people would say a foreman is a supervisor.

Mr. GILLIS: I would not say that. I would say that anyone who has to do with the movement of trains is labour.

Mr. GORDON: I can show you, then, that on this breakdown table I have before me there is a total cost of salaries and wages amounting to \$59,833,000 a breakdown under what is called "general". Now, under that heading of "general" we include executives, general officers, superintendents, architects, draughtsmen, engineers, chief clerks, other clerical forces, stenographers, machine operators, and so on and so on. Now, I do not like to make a distinction and say that a clerk is not a labourer. He works just the same as a fellow with a pick axe, but what you would like to know is the wage bill of the people using material, using tools?

Mr. GILLIS: Yes, that is right, operating trains, conductors and switchmen.

Mr. GORDON: And then I have another heading here, Maintenance of Way.

Mr. GILLIS: That is labour.

Mr. GORDON: That amounts to \$60,700,000. That includes such people as road masters, foremen, supervisors, inspectors and assistants, bridge gang foremen, section men, and so forth. That is a physical job.

Mr. GILLIS: Yes, sir.

Mr. GORDON: There is \$60,700,000 in that. Under the general heading of Maintenance of Equipment and Stores there is \$101,000,000. That, again, includes different types and classifications of inspectors and stationary engineers, firemen, coach cleaners and people of that type, but, again, that is under the heading of Maintenance of Equipment and Stores.

Then there is a heading here called Transportation, in which we break down \$42,000,000. That includes train dispatchers, stationmasters, agents, and it would include miscellaneous people like tower men who operate the gates on level crossings.

Mr. FULTON: Would it include the train crews?

Mr. GORDON: No. The train crews come in the next item. We have an item here of \$84,000,000 which covers train and engine men, conductors, engineers, brakemen or firemen, helpers. That is \$84,000,000. And there is \$4,500,000 for yard masters, switch tenders, hostlers, etc. I have other items here, the express department, \$15,000,000; the communications department, \$13,700,000.

And that total amounts to \$385,000,000.