parties to whom the twine had been sold. As to the accuracy of the transactions as stated during the preceding four years, there can be no possible room for doubt as the whole thing is based on the original invoices showing the cost of the raw material and the records of the Department showing the cost of manufacture and the sales.

The appended table will show at a glance how 1

parties to whom the twine had been sold. As the twine for which the farmer paid high prices to the accuracy of the transactions as stated was sold by the Government to favourites at during the preceding four years, there can be about cost:

C	Dost of raw material per 100 lbs.	Twine per 100	Price at which Twine was sold,	To whom sold.
89	5 \$3.66	\$4.66	\$4.25	Call Bros.
189	3.43	4 43	4.64	Hobbs Hardware Co.
898	3 3.72	4.72	4.60	H. N. Bate & Sons
189	5.25	6.25	6.51	Hobbs Hardware Co.