The Witness: Mr. Bothwell, do you mean that in asking us to determine costs of gasoline you wanted us to analyze those costs between every type of gasoline they made, or upon so and so—

Q. No.—A. The extent of each generally?

- Q. I am following up your answer. You say in a statement made yesterday that three star gasoline in Canada is better than the comparable grade of gasoline in the United States, and I am asking you now about a difference in the cost of manufacturing the different grades of gasoline, and what the difference would be.—A. Well, I told you we will give you everything. We are submitting to this committee a statement that shows the price of gasoline at certain stations, at certain points in the United States selected by us at random, prepared by the company, checked by us. We had the octane ratings of the particular gasoline; we saw that octane rating in the United States, and in comparing that with the Canadian gasoline made by the Imperial Oil we used the three star rating which has a higher octane quality than the gas with which it was compared in the United States, which we will indicate in the report, in the schedule which we will file, showing that three star gasoline has a higher octane rating than the gasoline with which it is compared in the United States.
- Q. Now, taking the Imperial Oil statement that they filed here at page 120 of the Evidence, they say that their manufacturing expense was 1.71 cents.—A. Manufacturing expenses?

Q. Per gallon. That is for three star gasoline, as we understand the evidence.—A. Why three star? They make other gasoline than three star.

Q. I say that is as we understand the evidence given at the time the statement was filed.—A. Mr. Bothwell, their gasoline in its entirety. They make more than three star. Was there three star in 1930? You see, I do not think that the three star was out in 1930; it did not come out until later. You are

talking about three star, I think.

Q. They gave us this for the year 1930?—A. Mr. Bothwell, just give us those figures here now. We will submit those schedules, because if the members of the committee will ask us for certain schedules which they want, it might answer many of those questions. We are submitting here statements along the line of Mr. Bothwell's questions, statements showing the price of gasoline on September 1st and on the 8th February, 1932, two definite dates. The reason why we selected those was that again we felt the company—that is before we prepared this statement—when we prepared that we did not consider it further—we thought that maybe the company were basing their prices, as I say, on those duties. Here is in evidence that statement before the tariff came into effect, and after it came into effect. That relates to competition between Halifax and New York; Saint John and Augusta, Maine; Montreal and Manchester, N. H.; Sherbrooke and Burlington, Vermont; Toronto versus Buffalo.

Mr. BAKER: Didn't we go over all this yesterday?

The WITNESS: No, not in detail; I only gave it to the committee.

The CHAIRMAN: Go ahead.

The Witness: Toronto versus Buffalo, Border Cities versus Detroit, Fort William versus Duluth, Winnipeg versus Minneapolis, Brandon versus Grand Forks, Regina versus Minot, Calgary versus Helena. You may have it, it is in evidence here.

Mr. Baker: Yesterday you gave it yourself.

Mr. Donnelly: It was not submitted as evidence; it was not filed.

The Witness: It is in connection with those statements that I am prepared to submit it. In connection with this statement in our report, again I would refer because after all, in considering the question of duties, we first determine the basis of fixing the prices. Let us get this logically, now. We