

than 60° F. You will note, however, that over the whole period allowances for temperatures above 60° F. given to the Super Service Oil & Gas Company were 1,268 gallons in excess of additions charged for temperatures below 60° F., which is, in our opinion, contrary to the evidence given by Mr. Coplan. We would refer you particularly to the top of page 401, as follows:—

By Mr. Bothwell:

Q. I am taking the same time of the year, practically. On September 14 McColl-Frontenac gave you no credit for loss in temperature?—A. No.

Q. The Sinclair Refining Company gave you credit of 81 gallons on the 12th September?—A. Yes.

Q. On the 12th September they gave you a credit of 31 gallons on another car, and on the same day they gave you credit of 82 gallons on another, and then we come to McColl-Frontenac. On September 14 there is no credit at all.—A. No credit at all.

And again at the bottom of page 402, as follows:—

By the Chairman:

Q. Is there a unit basis for that at each of the refineries?—A. There is. It is done right here. In the summer time, going back, you know, to this file, the Sinclair deducts, you know, for higher temperature and at the same time I bought from the McColl refinery and they did not give me a single gallon.

Q. At the same temperature?—A. The same time of the year.

Q. At the same temperature?—A. Approximately the same.

You will note from the attached sheet that on the two cars shipped to Super Service Gas & Oil Company on September the 14th, 1931, a credit of 96 gallons was given on each car. You will also note that a credit was given on each and every car of the 27 cars shipped during the months of May, June, July, August and September.

The Super Service Gas & Oil Company have received from McColl-Frontenac Oil Co. Limited a loading report, in addition to the commercial invoice, which loading report gives detailed information as to the temperature at which the car was measured, correction to 60° F. and net gallons charged for, such net gallons checking the number of gallons charged on our commercial invoice. This loading report also bears the seal number used in sealing the tank car, so that Super Service Gas & Oil Company will know that the car has not been opened if the seal bearing this number be intact.

I would appreciate very much your placing this information before members of the Committee and, should you consider it necessary to recall the witness, we would appreciate your advising us, so that we may have the necessary officer of our Company present.

Yours very truly,

J. IRWIN,
President.