Company in either the divisions of New Brunswick or Quebec or a combination thereof, which last named divisions are the Atlantic terminal division of the Canadian Pacific Railway.

- (y) The Board erred in finding that they need not take into consideration in fixing fair and reasonable rates the operating expense of the Eastern Canadian divisions of the Canadian Pacific Railway.
- (z) The Board erred in not finding that where the rate from Eastern points to points in the interior of Western Canada were 10 higher than the rates from such Eastern points on the same or similar commodities to points of a greater distance, namely, Pacific Coast Terminal points, that the said higher rates were in themselves unreasonable and unjust and unduly discriminatory.
  - (z 1) The Board erred in not finding that the rates for a shorter haul should be at least no greater than the rates for a longer haul on the same or similar commodities moving under the same or similar circumstances.
- (z 2) The Board erred in not finding that rates from points in the interior of Western Canada which were higher to points in the East than the rates charged for the haulage of the same or similar commodities to the same points in the East from Pacific Coast points, were in themselves unreasonable and unjust and unduly discriminatory against the said points in the interior of Western Canada.
- (z 3) The Board erred in not finding that the railway companies should not be permitted to make rates from either points in the East or points in the West to points in the interior of Western Canada that would in any way destroy the natural distributing business of the said Western Canadian interior points, or in any way prevent their natural growth and development.
  - (z 4) The Board erred in not finding that where rates are made by virtue of any statute either Provincial, Dominion or voluntarily by the railway companies, whether for the purpose of meeting competition or for any other reason or reasons, that such statute, competition or other reason or reasons shall not be a justification for the continuance or in any way an answer to the claims for a removal of the discrimination created by the making of such rate or rates.
- 40 (z. 5) The Board erred in not finding that water competition was not a justification for the establishment of or the continuance of or undue preference or undue or unjust discrimination..

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