

Q. That is not guessing; that is an actual fact?—A. No. I would not care to say as you have, because it is only a premise; it is not based upon the price that exists. If you want us to go into 1931 and get the wholesale prices we could do it; but to ask me if the price went up 2 cents what would be the result without considering the facts, I would not care to answer that.

Mr. BAKER: It was moved by Mr. McPhee and seconded that the report of the auditors be adopted.

Mr. DONNELLY: We are still discussing this report at the present time.

The CHAIRMAN: I do not want to hinder discussion pertinent to the question.

*By Mr. Bothwell:*

Q. You stated that the three star gasoline of the Imperial Oil was of a higher quality than the American gasoline.—A. I said what?

Q. That the three star gasoline of the Imperial Oil—A. Where did we state that?

Q. You stated that yesterday, I believe.—A. There were tests made. We saw tests that were made at various stations in the United States on the octane ratings, actual physical tests. That may be presented here in evidence, if you want it.

Q. I should like to know what you compared it with.—A. I have a statement that we prepared to submit to this Committee showing points east and west where the prices of gasoline could be brought into Canada if there were no duty—

Q. I should like to know about this octane rating.—A. We will give it to you, sir.

Q. Now.—A. We have not got it to-day, but we will give you the complete details. There were tests at various points.

Q. Did you make a test of the three star gasoline?—A. It is included in there.

Q. With other companies in Canada?—A. No, no other companies in Canada, in the United States.

Q. Not with any of the other companies in Canada?—A. No, this is a comparison of Imperial gasoline with gasoline in the United States which is rated on that statement as equivalent value to—

Q. Well now.—A. We can give you the full file.

Q. You will file that with us?—A. Yes.

Q. Then another question along that same line. The Imperial Oil I believe, handle three different grades of gasoline. In manufacturing those three different grades, what spread of price would there be on the three star grade first, the medium grade, one lower than that, and one higher?—A. The cost of manufacturing?

Q. Yes.—A. Well, I will tell you, that in the gasoline with lead content, the lead content is first charged against that particular gasoline; that is, if it is retail gasoline we divided it between retail and wholesale, not between the different grades within the retail.

Q. For instance, take the poor grade of gasoline that they are supplying now, I do not know what they call it, I think it is Royalite.—A. Made by the Imperial Oil?

Q. Yes.—A. Imperial?

Mr. WILLIS: Is this not a question to ask the company, Mr. Chairman?

Mr. BAKER: The question has been directed to the auditor, and I think a representative of the company should be brought here to answer that.

Mr. BOTHWELL: The auditor was endeavouring to find the cost, to find out the difference in cost of manufacturing the two grades.