

April 21st, 1932.

SCHEDULE "A"

GASOLINE IN TANK CARS TO OTTAWA, ONT.

| Ex: | Rate per 100 lbs. | Rate per Imp. gal. | Route via | Tariff Reference |
|---|-------------------------|--------------------------|--------------------|--|
| | c. | c. | | |
| Bradford, Pa. (B.R. & P.R.—B. & O.) | 36½ | 2.89 | Buffalo, N.Y. | B.R. & P. No. A- 5749 I.C.C.—8305 |
| Toronto, Ont. (C.P.R.) | 37½ | 3.00 | C.P.R. | C.P.R. No. E-2879 (E-2180) C.R.C. No. E-3220 |

Rate from Bradford, Pa. to Ottawa, Ont. based on weight 6.6 lbs. per U.S. Gal. = 7.92 lbs. per Imp. Gal.

$$\text{Rate per Imperial Gal.} = \frac{36.5 \times 7.92}{100} = 2.89\text{c.}$$

Rate from Toronto, Ont. to Ottawa, Ont. based on weight 8.0 lbs. per Imp. Gal.

$$\text{Rate per Imperial Gal.} = \frac{37.5 \times 8.00}{100} = 3.00\text{c.}$$

McCOLL-FRONTENAC OIL CO. LIMITED

MONTREAL, April 27th, 1932.

Mr. R. C. MATTHEWS,
Chairman of Select Standing
Committee on Banking and Commerce,
House of Commons, Ottawa, Canada.

DEAR SIR,—In reading the minutes of proceedings and evidence of the Select Standing Committee on Banking and Commerce re Price of Gasoline of date Tuesday, April the 19th, 1932, there appeared in Mr. Coplan's evidence on pages 402 and 403 allegations regarding the correctness of the quantities of gasoline invoiced the Super Service Gas & Oil Company at Ottawa which we feel call for a reply from us.

All shipments of gasoline in tank car by our Company to Super Service Gas & Oil Company were corrected as to quantity to 60° F., using the correction tables approved by the American Petroleum Institute and the United States Bureau of Mines. All tank car sales of gasoline by us are made subject to the understanding that quantities will be corrected to 60° F., which is a practice accepted in the Industry throughout the world. In addition we would refer you to the Canadian Customs Tariff Act, Revised Statutes of Canada, 1927, Chapter 44, Schedule A (as amended) Tariff Items 267 to 272, which provides that all petroleum products entered for customs duty should show their specific gravities and volumes corrected to 60° F. All purchases of petroleum products made by us are on the basis of volumes corrected to 60° F.

We are attaching herewith a statement showing all shipments of gasoline made by McColl-Frontenac Oil Co. Limited to Super Service Gas & Oil Company during the period May 1st, 1931, to March 31st, 1932. From this statement you will note that on a total of 39 cars shipped allowances were made to the Super Service Gas & Oil Company on 27 cars, such allowances totalling 2,278 gallons, or an average of 84.4 gallons per car. These allowances were made because quantities in the cars were measured at a temperature exceeding 60° F. You will also note that quantities were added on 12 cars, amounting to a total of 1,010 gallons, or an average of 84.2 gallons per car. These additions were made because the quantities were measured at temperatures lower