

position to check the car's measurement and also check the seal numbers on the car to make sure the car has not been tampered with. If we waited one or two days to send these loading reports with the invoice, the car in most cases would arrive at the destination ahead of the invoice, and the purchaser would not be in a position to check the quantity received against the quantity loaded immediately on the arrival of the car.

Now I am filing, as I stated, the loading reports along with copies of the invoices and the tables which we have used in making those corrections. There is just one other point, Mr. Chairman—

Q. Well before you leave that Mr. Wales, the evidence of Mr. Coplan was that he has had a dispute with the McColl-Frontenac in connection with those shipments; is that true?—A. In the evidence I read, Mr. Bothwell, I think he said—

Q. I think he said that he had not paid for those cars yet, and that he has always—A. I do not think the evidence says that in regard to our company. The evidence I have reference to is on page—

*By Mr. Donnelly:*

Q. I think he said he had not paid the tax.—A. He has paid us for the cars.

Q. I think he said he had not paid the tax to the province.—A. The evidence I have given is a direct contradiction of his evidence that in September the McColl-Frontenac gave no credit for loss unit in temperature. In my evidence I am including the two cars mentioned by Mr. Coplan, showing that we gave the credit on each of the two cars shipped in September to the amount of 96 gallons on each. Now, there is just the question of the freight rate—

*By Mr. Bothwell (Reads from Coplan evidence):*

Q. "By Mr. Bothwell. Did it ever strike you as peculiar that they give you the temperature and add the gallonage in the winter time?—A. I was always kicking. Q. They don't mention it in the summer months?—A. I was always kicking against this." That is his evidence on page 401. I was under the impression he gave evidence that he had not yet paid for those cars.—A. The evidence on page 401 to which I have reference, Mr. Bothwell, is a direct statement. His answer was, "By Mr. Bothwell: Q. I am taking the same time of the year, practically. On September 14, McColl-Frontenac gave no credit for loss in temperature.—A. No."

Q. What page is that?—A. It runs over two pages.

Q. What two pages, 401 and 402? On page 402 Mr. Stanley asked "why do you pay for that?" and his answer was "Am I going to stand a court trial? They issue a writ against me. In fact, I have not paid for those two cars yet. I have to pay it, and I have to pay it in full. For the sake of \$200 or \$240 I would not go and stand defense in court. I would rather pay that and be done with it. Rather than go in court, if I can help it."

The CHAIRMAN: To what company does that refer, Mr. Bothwell?

Mr. BOTHWELL: The McColl-Frontenac.

The WITNESS: Mr. Bothwell, on the top of page 401 you asked Mr. Coplan, "I am taking the same time of the year, practically. On September 14th McColl-Frontenac give you no credit for loss in temperature?" and his answer is "No." and that is what we have contradicted here.

Q. I understand that. I am just asking you if there was a dispute in regard to that.—A. Not so far as I am aware of. The invoices have been paid as rendered.

Q. There is no truth in his statement on page 402 when he says "I have not paid for those two cars yet."

Mr. BAKER: Does it make any material difference?