So you see that the superintendent has a number of sources of information, the statement, the audit, a personal examination, and by direct correspondence.

The CHAIRMAN: And you report to the minister if you deem that a special report is necessary?

The WITNESS: Under clause 56 the superintendent is required to report as follows:

56. The Superintendent shall prepare for the Minister an annual report giving particulars of the condition and affairs of each association.

As you will see, the superintendent is required to make an annual report to the minister setting forth any comments which he may think appropriate. And later on, if conditions are bad, the superintendent is required to make a special report to the Treasury Board, and it may go to the Governor in Council if the situation is serious enough and the certificate may be withdrawn altogether, in which case the central is deemed to be insolvent.

By Mr. Smith:

Q. In connection with clause 56, what does that cover? Does it cover each association?—A. The Act is written as though there may be a good many. But as matters stand, there will be probably be the one Dominion association plus the provincial centrals which are members of it and come under this Part.

Q. They would not go on down to the locals?-A. Oh, no, sir.

The CHAIRMAN: Does clause 56 carry?

Carried.

Does clause 57 carry? Carried.

Does clause 58 carry?

Carried.

Does clause 59 carry?

Carried.

Does clause 60 carry?

By Mr. Macdonnell:

Q. Just a second. Is that clause 60 a new provision or is there any other place where you have an appeal to the Exchequer Court?

Clause 60 reads as follows:

- 60. (1) An appeal lies in a summary manner from the ruling of the Superintendent as to the admissibility of any asset not allowed by him, or as to any item or amount added to the liabilities, or as to any correction or alteration made in any statement, or as to any other matter arising in the carrying out of the provisions of this Act, to the Exchequer Court of Canada, which court has power to make all necessary rules for the conduct of appeals under this section.
- (2) For the purposes of any appeal the Superintendent shall at the request of the association concerned give a certificate in writing setting forth the ruling appealed from and the reasons therefor, but the ruling is binding upon the association unless the association within fifteen days after notice of the ruling serves upon the Superintendent notice of its intention to appeal therefrom, setting forth the grounds of appeal, and within fifteen days thereafter files its appeal with the