ducers. Mr. Paul Farnalls, Halkirk, Alta. (president Western Union of Municipalities), Alberta producers.

Saskatchewan-J. H. Wesson (president Saskatchewan Co-op. Wheat Producers), Saskatchewan producers. J. A. McCowan, Summerberry, Sask., Saskatchewan producers.

Manitoba-D. G. McKenzie (first vicepresident United Grain Growers Ltd., Winnipeg), Manitoba producers,

Ontario-Fred Pettypiece, Auld, Ont., Ontario producers.

Quebec-Rosario Messier, Contrecoeur, Que., consumers; A. C. Reid (Western Grain Company), Winnipeg, line elevators; D. A. Campbell (former president St. Lawrence Flour Mills Co.), Toronto, millers; R. C. Reece, K. B. Stoddart & Co., Winnipeg, exporters.

- 2. Answered by question 1.
- 3. Answered by question 1.

- 4. None, except informally.
- 5. No.
- 6. Six meetings as follows: August 26 and 27, 1940; September 30 and October 1, 1940; November 18 and 19, 1940; December 18 and 19, 1940; January 13, 14 and 15, 1941; February 17, 18 and 19, 1941.

Reports-Minutes and a report of meeting for August, September and November were furnished; minutes only of the December meeting were furnished, as that meeting dealt with recommendations for the 1940-41 wheat policy, which were held over for further deliberation at the following meeting; minutes for the January meeting, together with the recommendations with respect to said policy were furnished; report of meeting of February was furnished, but the minutes will not be submitted until they are approved by the committee at its next meeting.

7.	Honorarium	Subsistence	Travelling	Total
		\$380.00	\$654.65	
Campbell, D. A			*	\$1.034.65
Clendenning, F. H		210.00	207.95	627.95
Farnalls, Paul	420.00	420.00	489.25	1,329.25
Hutchinson, Lew	310.00	310.00	358.71	978.71
McCowan, J. A		290.00	146.75	726.75
McKenzie, D. G		7.00		177.00
Messier, R		120.00	407.50	647.50
Pettypiece, Fred		320.00	387.75	1,027.75
Reece, R. C				160.00
Wesson, J. H		150.00	149.35	449.35

Note: Mr. Campbell does not take his honorarium; Mr. Clendenning's travelling expenses do not include railroad fares as he travels on a pass; Mr. McKenzie and Mr. Reece draw honorariums only, although Mr. McKenzie had one small expense item for one of the meetings; Mr. Reid draws neither honorarium nor expenses.

INCOME TAX-WORKING CAPITAL AND RESERVES OF COOPERATIVE ORGANIZATIONS

Mr. DOUGLAS (Weyburn):

1. Has the income tax branch of the Department of National Revenue indicated its inten-tion of treating as income any moneys retained by cooperative organizations as working capital

or reserves?

2. Has any regulation or interpretation been issued to this effect?

3. If so, will this policy be retroactive and to what date?

4. Would the government indicate the purpose and intent of such a policy?

Mr. GIBSON:

- 1. No.
- 2. No.
- 3. Answered by Nos. 1 and 2.
- 4. Answered by Nos. 1 and 2.

[Mr. J. A. MacKinnon.]

BAIE DES SABLES, QUE., WHARF

Mr. ROY:

- 1. What happened to the materials for which a sum of \$14,332.50, representing 50 per cent of their value, was paid by the government under the terms of the contract awarded in 1939 to Bertrand and Brother, L'Orignal, Ontario, for the construction of a wharf at Baie des Sables, Matane county?
- 2. Has the government received a part of these materials or been compensated or reimbursed for them?

Mr. CASGRAIN: This material has been taken over by the Department of Public Works and used in connection with various works carried out by the department in the province of Quebec.