

*By the Chairman:*

Q. There is an item there "Miscellaneous." I see nothing for express business revenue, Sir Henry (Thornton). Is that included in miscellaneous?—A. That includes excess baggage, sleeping car, parlour and chair car rates. It also includes express, milk trains, switching, special train service, water transfers, dining and buffet cars, hotel and restaurants, station, train, and boat privileges, parcel rooms, demurrage, grain elevators and a lot of miscellaneous things of that character.

*By Sir Henry Drayton:*

Q. That is set out in a supporting schedule?—A. Yes.

Q. What page?—A. Page 18.

*By Mr. Kyte:*

Q. In respect to the transfer of money: is your express company suffering any handicap as compared with the banks, arising out of the stamp tax?—A. I don't think I can answer that offhand, Mr. Kyte.

Q. I discussed that with an official of your company the other day and he said that in the matter of transferring money by the express companies, the banks are able to transfer the money from one branch to another branch, or into the United States, and are exempt from the stamp tax, whereas the Express Company has to add a stamp tax to it. I would like to get the particulars of that.—A. I will get that information for you.

Q. I am led to believe it has reduced the express order business very materially?

SIR HENRY DRAYTON: I am afraid that is one of the instances of these improper forms of taxation which the Government delight in.

The CHAIRMAN: Order.

MR. KYTE: You mean which the Government inherited?

SIR HENRY DRAYTON: No, we had not multiple taxation.

HON. MR. GRAHAM: I think I have heard it said ours does not pyramid so rapidly.

The CHAIRMAN: Shall we go on with the expenses and make some progress?

HON. MR. GRAHAM: May I interject a question there?

The CHAIRMAN: Yes.

*By Hon. Mr. Graham:*

Q. It is in regard to this item of expense. You have your officers here, Sir Henry (Thornton). Take the "Maintenance of Way and Structures" and "Maintenance of Equipment." These items on the face of them show a decrease in 1923 from 1922. Unless there be some explanation, you would be open to the charge that you were spending too little on these items, in comparison with other years. I think if we had the statement of these in comparison and explanation now, it would be perhaps the best thing we could have in general on these lines. I will be asked questions in the House concerning these, and I want the answer on file from headquarters, and I think the House would be better satisfied if we had something on record here from the Canadian National Railways, than any explanation I could give them second-handed.—A. I think the best way, if you want to take that up, would be to go through the different items under the general heading of "Maintenance of Way and Structures" and "Maintenance of Equipment."

*By Sir Henry Drayton:*

Q. That is on page 19?—A. Yes.