

Q. In your refining operations?—A. Oh, I cannot answer that at the moment. The auditors have taken that information and they will be able to submit it. I have only got the gasoline figure, because I thought that was what I would be asked for.

A. Is this McColl-Frontenac?

Q. Yes, McColl-Frontenac?—A. What proportion does the gasoline bear to what?

Q. Well, it is a question asked by Mr. Bothwell?—A. What did it have to do with? The proportion of costs to what? Selling prices.

Mr. BOTHWELL: What proportion of of the total cost of refining does the gasoline that we obtain bear?

The WITNESS: I think we could secure that alright from our papers on the McColl-Frontenac, but we have not done it because we were not asked to do it.

Hon. Mr. RALSTON: It is not in the report.

*By Mr. Bothwell:*

Q. Have you the financial set-up of these different companies—the Imperial Oil, McColl-Frontenac and the British American?—A. We have prepared—we were not asked for the financial set-up—we have prepared here a summary showing the refining costs, marketing costs, total costs, average selling price, average net profit, divided between retail and wholesale, on all gasoline, applying to Sarnia, Halifax and all refineries. I submit this.

Mr. DONNELLY: That is the Imperial Oil?

The WITNESS: Yes. That is in strict accordance with the instructions of the committee. We supplement that by the submission of this detail, supporting the Halifax and Sarnia refineries.

Hon. Mr. RALSTON: I think we are at cross-purposes. Mr. Matthews says, "we were not asked to do so . . ." I think he understands and has no objection whatever to being asked here to produce and tell anything he has discovered in connection with the investigation, whether it happens to be within the terms of these written instructions or not.

The WITNESS: Of the McColl-Frontenac?

*By Hon. Mr. Ralston:*

Q. Of any of them?—A. Or the British American?

Q. Any of them?—A. We have not been into the British American.

Q. You have no objection?—A. No, not at all.

Q. You have no objection in giving us the benefit of the information you did get in connection with the examination of any of their books?—A. Absolutely.

Q. There is not anything to that?—A. But, when it is inferred that the committee gave us instructions and we did not carry them out—

Mr. DONNELLY: No, not at all. That is not the idea. Your instructions were given after you had been working for a week or so. What were you doing for the first week or so? I figured that this was the evidence you were getting?

The WITNESS: Yes. We will be glad to turn in our working papers on that—gladly.

Mr. DONNELLY: Surely that is all we are asking for.

The WITNESS: But there may be throughout this evidence—I do not know—statements by various witnesses that the auditors were getting all sorts of information of which we have no knowledge.

Mr. BOTHWELL: That may be. We will deal with that when we come to it.