

Mr. HENRY: That is on page 23, No. 58.

The CHAIRMAN: It would hardly be that, would it?

Mr. COOPER: I do not think we had paid for most of our radio equipment by the end of 1923.

Hon. Mr. GRAHAM: This is only as of December 31, 1923.

Mr. HARRIS: That is all you expended in 1923?

Mr. COOPER: Yes, I believe that is so.

Mr. HARRIS: And this little gap left on page 20, then, is to take care of it for the coming year, 1924; depreciation and retirement. Is that entirely for radio?

Mr. COOPER: No, it would not be particularly for radio.

Major BELL: That is a standard account. These numbers are all the United States classification, and even if we do not have an item we have to put it in.

Mr. HARRIS: Would it be possible to have that item put in, so we could separate the radio from the miscellaneous equipment?

Major BELL: We must follow the standard accounting laid down by law. If you want to know the cost of the radio, in any of its phases, we can give it to you. As a matter of fact, it is on record in the House in answer to a question which was asked.

Mr. HARRIS: It is, of course, found under "Miscellaneous Equipment?"

Major BELL: We can give you the statement, if you like.

Hon. Mr. GRAHAM: My own opinion, for what it is worth, is that you ought to divide the cost of the radio between equipment and advertising.

Mr. COOPER: I was really wrong there. The maintenance of equipment is in the Maintenance of Equipment account, and the cost of operating—that is the men on the trains and so on—is down in account No. 402, under "Transportation."

Mr. HENRY: Of course, that includes everything as well as the operating of the radio.

Hon. Mr. GRAHAM: I may be all wrong, but it is not train equipment in any sense. Your broadcasting station, say at Ottawa, is not train equipment, surely; it is purely advertising, to my mind. The cost of operating that station is largely advertising, and good advertising.

Mr. COOPER: I may say that we have had quite an argument as to the proper account for that expense. The classification as here laid down does not contemplate radio, but in the 1924 accounts it was our intention to put it all into one account.

Mr. HARRIS: Will the classification let you do that?

Mr. COOPER: The classification does not include radio, so we have that option.

Mr. STEWART: This question I am going to ask has no particular bearing, but it struck me during the explanation Major Bell was making a while ago about picking out the numbers. I notice these numbers are not consecutive, that there are a great many missing; is it because there is no item for that particular number?

Major BELL: No item for it.

Mr. STEWART: These numbers are those which would correspond in the Interstate Commerce Commission classification with accounts you do not have?

Major BELL: Yes. We have correspondence with other railways, and they refer to a particular number, you see.