It will be observed that in this comparison I have referred to the first four classes, which carry everything almost in the merchandise line; there is comparatively little moved in car loads.

It will be observed also that I have filed no tariffs. I understand that the Commission is fully supplied with them, and by my giving the reference number they will doubtless be able to refer to them.

EXHIBIT C.—Table of rates from Winnipeg and from south (St Paul) and east points respectively.

In comparing with 8 Minnesota points commencing at 28 and going up to 110 miles we pay an average of 30% advance on their rates.

On 14 points up to a distance of 210 miles the aveage is 30% advance.

On 17 points up to a distance of 300 miles, it is somewhat less, but in every case our rate is a considerable advance on their's.

Taking 8 eastern points, commencing at 21 miles and running up to 100 we pay an advance on the eastern Canadian rate of 49%.

On 7 points between 1 and 200 miles we pay an advance of 55%

On three points between 300 and 324 miles we pay an advance of 66 and 2 per cent,

In making these calculations I have added the 5 classes together in order to arrive at the average advance.

EXHIBIT D.—With regard to merchandize rates, more particularly in connection with in-coming goods. In considering this I have thought it well to change the plan of comparison, as in the long haul goods are ordinarily brought in car-load lots and the 5th class which is the basing rate, covers more tonnage than 1, 2, 3, 4 classes put together.

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