

*By Mr. Needham:*

Q. Have you any exhibit showing the relation between the sale of the tractor in Canada and its sale in the United States?—A. Yes.

Q. They are supposed to come in duty free?—A. I have that comparison.

*By Mr. Thorson:*

Q. That is, they have invoiced tractors to the Canadian company at a rate higher than that at which they would sell them to their United States company?—A. They have invoiced it to the Canadian company from the United States factory at rates higher than what they would normally charge their United States company.

*By Mr. Senn:*

Q. What reason did they give for that?—A. Exactly what I say in here. I would like to leave that until it comes up in its proper place.

*By Mr. McLean:*

Q. That is, it is the value for import purposes which they charge extra?—A. That is the point upon which you will have to question the company; but substantially they tell me they invoice at these prices to conform to the requirements of the Canadian Customs department.

*By Mr. Needham:*

Q. Then our own government is penalizing our own citizens, is that what it amounts to?—A. That is a matter of inference.

*By Mr. Donnelly:*

Q. Have you investigated the importation of tractors by other companies?—A. Yes, but I have not yet obtained my information.

Mr. McLEAN: That is in last year's evidence.

The WITNESS: I have it from the Massey-Harris company too.

But to answer Dr. Donnelly's question; he asked a question as to whether I had investigated the importation of tractors by other companies; I have received that information from other companies as follows: The Minneapolis-Moline Company have furnished me that information; Deere & Company have promised to furnish it to me but they have not done so as yet and I have telegraphed to them asking for it; the Allis-Chalmers Company have furnished it; then there is the John I. Case Company who are on strike and who cannot furnish it; then there is the Oliver Company, who do not handle the tractor at all. The Massey-Harris Company also have furnished me with information with respect to their importation of tractors.

*By Mr. Thorson:*

Q. Have you had any opportunity of comparing the prices of these companies with that of the International Harvester Company?—A. Yes, I have.

Q. What, briefly, is the situation?—A. There is only one on which I have authentic information at the present time and they substantially follow the practice in regard to implements that is followed by the International Harvester Company; they invoice the Canadian representative at 87.5 per cent, or 12.5 per cent off the U.S. dealer's price; but in regard to tractors the rate is slightly different and in the case of one of the companies they do not invoice the Canadian company at the value that they show in their manifest.

*By Mr. McLean:*

Q. Much lower than the price shown in the manifest?—A. Yes, that is true.