disclose the fact that although the Province of British Columbia was able to show that the railway companies invariably charged a lower toll in every other part of the Dominion, that the railway companies never were called upon to meet that burden, as provided in the said Act, nor did they in fact give any evidence of the net returns received by the railways for the services rendered in British Columbia or in that territory known as the Pacific Division.

- (j) That the Board in making an Order continuing in whole or in part a higher toll in British Columbia or in the Pacific Division without compelling the railway companies to meet satisfactorily the said burden, the Board exceeded its powers under the Railway Act and acted beyond its jurisdiction.
 - (k) That the Railway Act requires a railway company to produce evidence that discriminations and preferences are not undue or unjust before the same may be continued and that no such evidence was produced by any of the railway companies.
- (1) That the evidence shows that the cost of construction and operation in other parts of the Dominion is higher than it is in the Province of British Columbia and therefore no higher rates could be justified in that Province than existed elsewhere.
 - (m) That the evidence shows that so far as the Canadian National Railways are concerned no difference in rates could be justified in the Pacific Division as compared with the other divisions of the said railways.
- (n) That the evidence disclosed that all traffic originating in British Columbia and all traffic originating elsewhere and destined to points in British Columbia was bearing much more than its fair share of the burden of rates, and that a much greater reduction in the rates on that portion of traffic should have been made there than elsewhere, which was not done.
 - (o) That the evidence disclosed that rates in British Columbia were the highest paid in Canada and that in making the arbitrary increases during the years 1918 and 1920, no consideration was given to the fact that rates in British Columbia were already bearing a greater portion of the burden than was fair, and that, therefore, a greater reduction should have been made in all rates in British Columbia than was granted elsewhere, which was not done.
- (p) That the evidence disclosed that rates charged in British Columbia were from 15 to 170 per cent. higher than elsewhere in the Dominion, whereas the Board in its Order only allowed reductions ranging from 6 to 10 per cent., a result obviously unfair to and unjust to and unduly discriminatory against the Province of British Columbia.

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