I am of the opinion that such chiller-type beef should rather be classified on the same basis as "hogget" mutton, to be subject to price-control at all times of the year and to carry an additional premium purchase and sale value in recognition of its quality over and above standard first-grade beef.

I also agree with the closing paragraph of this section of the majority report, provided that the conditions as outlined in the preceding paragraphs are observed. I would further recommend that the Meat Grades Committee, in co-operation with the Department of Agriculture, conduct a thorough investigation into the application of the grading system, particularly in regard to the comment contained in the majority report that "the operation of the Grading Regulations in the various freezing companies should be under stricter supervision and that a greater degree of uniformity should be aimed at in the grading in various districts."

Price Order.—I agree with the opening paragraph under this heading in the majority report that evidence indicated that the price order was being evaded, and join with the associate members of the Commission in deploring this state of affairs, but I equally deplore that conditions of trading have been imposed upon the retail meat industry such as would make widespread evasions of the price order necessary.

I do not agree with the statements contained in the second paragraph of the majority report that "owing to lack of satisfactory evidence on the point the Commission does not conclude that it is impossible for butchers to operate over the whole year at a reasonable profit under the present retail prices," as, in the face of widespread evidence that the price order was evaded so that a profit might be made, it must be indicated that there is a serious fault in the price-order structure. Had such evasions been infrequent rather than widespread it might safely be assumed that these were due to one of the human frailties, that of acquiring the maximum pecuniary gain even at the risk of prosecution.

As regards "satisfactory evidence" and "reasonable profit" which are difficult terms to interpret, financial accounts were requested from the master butchers and a number were submitted to the Commission in its closing stages, but these received little attention, possibly due to a late decision by the Commission that study of such matters was more correctly a function of the Price Control Division.

Under such circumstances, and particularly in view of the establishment of the master butchers' contentions regarding the current price order and present-day trading conditions as described in paragraph 3 of the majority report, I am of the opinion that when the Price Control Division has investigated the points (*a*) to (*e*) and their effect on the retail meat industry as the majority report recommends, that an entirely new price order should be constructed which would be based upon present-day trading conditions and compiled in relation to the cost per pound of processing meat for retail sale which would be established in the course of the Division's investigations.

For instance, the Commission established the factor that the seasonal increases as allowed in the retail price order covering the winter period have not been reviewed since they were first incorporated into the price order.

Again, of all the cost increases which have arisen in the retail meat trade due to changed conditions brought about by the introduction of controls such as rationing, grading, and price-control, only a small fraction of a penny per pound has been recovered by the trade, this in October, 1945, to compensate for increases in wages to that date.

In respect to the position as commented on in the latter portion of the second paragraph of the majority report, "the position seems to be that the accountancy methods of most butchers do not enable them to determine from month to month whether or not their profit position is satisfactory and there is no certainty that if the present level of retail prices was raised the butchers would be more disposed to observe the price order," it is commented that the improvement of accountancy methods would not necessarily