September 11, 1937.

Dr. Anton Wagner,
317 Keefer Bldg.,
Montreal, P.Q.

Dear Dr. Wagner:

        We have now worked out
several illustrations of landed costs of German
merchandise this year as against the two pre-
vious years.

        In most cases we find
that landed cost is slightly higher than formerly,
ranging from 5 to 15%.

        We have also worked out
some illustrations of what would have happened had
there been a lower fixed valuation of the mark, but
except in cases where merchandise is imported of a
class or kind not made in Canada, and to which dump-
ing duty would not apply, there would not appear to
be any benefit from such an arrangement as, if the
lower converted rate on a valuation of say, 24 or
25¢ was lower than the export price, figured at the
current rate of exchange, then of course dumping duty
would apply to offset the advantage.

        Is it likely that you will
be in Toronto in the near future to go over these
illustrations with us? If not, I shall probably be
in Montreal within the next few weeks and could bring
them in to show them to you.

                                Yours very truly,

Ottawa.

Ha.Handelsabk.

MONTREAL, September 14, 1937
1440 St.Catherine St.W.

14/9.

The Robert Simpson Company Limited,
Toronto, Ont.

Attention Mr. H.G.Colebrook.

Dear Mr. Colebrook,

I wish to thank you very kindly for your
letter of the 11th inst. I do not expect to go to
Toronto in the immediate future. I should therefore
very much like to confer with you about the question
of the valuation of the German mark as soon as you
will be in Montreal. In case I should go to Toronto
unexpectedly, I shall immediately inform you, so that
we might then be able to go over this matter at your
Toronto office. On the other hand, I should very much
appreciate it if you would let me know as soon as you
have set the day of your visit to Montreal.

Yours very truly,

(Dr. Anton Wagner)
Commercial Attaché.

W/D