the lease of the completed portions of the Q. M. O. & O. R., and that until he had taken communication of those tenders, he would not be in a position to inform the House what receipts might be expected to be derived from the road, and his statement in consequence, would be incomplete. With his usual bland courtesy, he begged the gentlemen on the other side to have a little patience; immediately after the opening of the sealed tenders, he would bring down the budget. The reason assigned for the delay was, it must be admitted, an excellent one; the good faith and honesty of the Treasurer was not questioned, and the matter was allowed to rest there. The railway resolutions were passed, and the next day, the 31st of January, Mr. Church brought down the budget, exactly twenty-four hours before the opening of the tenders for the lease of the road! Such conduct requires no comment, it is of a piece with the whole policy of the De Boucherville Cabinet; prevarication, corruption and intimidation were the sole means they seem to have employed to carry on the Government.

The financial statement was a simple one. The treasury was empty; monies were very much needed, and the expenditure had exceeded the revenue. A vast mine of wealth in the meantime, however, the people were assured, had been discovered, which would give employment to those out of work, effectually check the flow of emigration to the United States, furnish constant traffic, at remunerative rates, to our different lines of rail, and, in very few years, improve the soil of the country, so as to cause the cereals of the Province of Quebec to be sought after with eagerness in all the markets of Europe. Mr. Vennor, the weather prophet, had discoveered some most valuable phosphate deposits, and Mr. Garneau, of "wild cat" notoriety, would introduce a measure to regulate their sale and working. In the meantime, two new taxes would be imposed—one on agreements for sums over $200, the other on transfers of stock. These taxes were to be collected by means of stamps. Two years before, it will be remembered, a measure had been introduced taxing assurance policies, and compelling the affixing of stamps in proportion to the amount assured. This tax had been resisted by some of the Assurance Companies, and two judgments—one in the Superior Court and another in the Court of Appeals—had held the imposition of Provincial taxes, as attempted by means of stamps, to be unconstitutional and in violation of the 92nd Section of the British North American Act. From these judgments, an