

presume that the government has practically no concern about the returned men. I say that is a national problem. It is one of the problems with which the Prime Minister of this country said he could not deal unless he had a strong following. This government is better informed than anybody else as to the physical condition of the returned men, and particularly the amputation and tubercular cases, and my contention is that this government should see to it that every man in either of those classes is given the opportunity to work. The returned men are not asking for any more than they asked for before they gave their services to this country. They were able to make a living then, and all they ask is an opportunity to make it now. The hon. member for Frontenac-Addington (Mr. Edwards) read an advertisement the other day in which this government guarantees to give immigrants to this country five years' employment. Why, we have returned men in our country who would thank God for five days' employment a month; we have good settlers who have cleared the land and tilled the soil and who would be thankful to get five days' employment a month; and yet we are offering to give newcomers to this country five years' employment. Does not the irony of it strike you, Mr. Speaker?

There is another omission in the Speech from the Throne that is noticeable because it was included in the Prime Minister's manifesto, and that is Senate reform. I had an opponent who was going to abolish the Senate entirely; he was going one better than the Prime Minister. This talk of Senate reform takes us back to the time when Senate reform was a live subject in this House, and the Prime Minister then, to appease all sides, said: We will have a conference of the premiers of all the provinces and see what we can do about the Senate. Well, a lot of water has gone over the wheel since that time. At that time there was not one single Conservative premier in the Dominion of Canada, but to-day things are different. There is no use calling a conference of premiers if they are Conservatives, as they are now, and so the Prime Minister has conveniently forgotten about reforming the Senate through a conference of provincial premiers, and now says he will reform it from within. It is remarkable there should be no mention made of Senate reform in the Speech from the Throne. It was a subject that was discussed on every platform in this Dominion, and one would naturally have thought it would be a part of the legislative programme of this government.

There is one other omission in the Speech from the Throne, and I mention it because in my district they were particularly keen to have an old age pension scheme. They feel that people who have come and settled in Canada, tilled the soil and raised their families here should be taken care of in their old age. I do not believe there is any piece of legislation this government could bring down which would be of so much general importance to the whole of Canada as legislation on old age pensions. It is not a matter of local interest, it is not a matter relating to the Hudson Bay railway or the construction of any other public work or canal which perhaps benefits a particular section. It is a matter of interest to the whole Dominion; yet this government absolutely ignores it and does not even mention it in the Speech from the Throne. It is true that according to the consensus of opinion there were attempts—I will not put it that way, because you have ruled, Mr. Speaker, that references to bribes or purchases are not parliamentary—but I would say that the sympathies of the government were enlisted in this direction perhaps as an expedient for holding on to power. And so when the acting leader of the government was asked the other day if it was their intention to bring down old age pension legislation, he replied that it was. I should like to ask if the proposed conference of premiers to deal with the question of old age pensions has taken place since last session, because that was the excuse then for not bringing this legislation down.

We have one other matter which interests the people of Canada to-day and that is the question of taxation. I say, without fear or hesitation that upon this question rests the creation and maintenance of the payrolls of Canada, because those who have money to invest in the development of our natural resources, and are inclined to do so, are naturally going to stop and inquire what the effect of the present taxation upon their plans is going to be. And so taxation, whether applied to incomes or to industries, has a very important bearing on the development of this country. If by reason of good fortune you happen to have an income of \$3,000 a year in Canada you pay a tax of \$40. In the United States on the same income you only pay \$7.50, a very marked difference. Again, on an income of \$5,000 in Canada you pay \$120 in taxation as against \$37.50 collected on the same amount in the United States. I ask you, Mr. Speaker, and gentlemen, if men with money to invest—the manufacturer or the