the premiums on the insurance covering the life of her divorced husband, and then, on his death, be deprived entirely of the benefits of the insurance for which she had paid simply because, in the meantime, the pension commission had decided to recognize the second marriage. There is no other way to render what appears to be simple justice than in the manner provided by this vote.

Mr. WOODSWORTH: What is the dollar for?

Mr. DUNNING: It is merely a nominal amount, because it is the sum of the insurance policy that is affected. It is not a vote of money by this parliament; it is a right. The money is there, to go to someone under the policy of insurance.

Mr. BENNETT: I think the minister should have said that the policy was made payable to the wife without designating her name.

Mr. DUNNING: The name is in the estimate.

Mr. BENNETT: It is now, and the difficulty arose as to whether or not she was legally his wife. I recall the circumstances in another way entirely. The policy, like many policies, was made payable to the man's wife. He divorced her, and the new wife said she was the wife. Now, under the provisions of this item, the first wife is recognized as being entitled to receive the money, and very properly so, but the action of the pension commission was limited to the purposes of pension and would have no effect upon this. But litigation might have resulted, and I take it this ends that. There was another case somewhat similar that I recall, and the dollar is a token payment in recognition of the charge against the consolidated revenue fund.

Mr. DUNNING: That is right.

Item agreed to.

To provide for payment of the Canadian Wheat Board on account of the liabilities of Canadian Cooperative Wheat Producers, Limited, assumed by the Canadian Wheat Board, under the authority of paragraph (f) of section 7 of the Canadian Wheat Board Act, 1935, \$15,856,645.35.

Mr. DUNNING: I have a word to say, which is due to the right hon. leader of the opposition. Last night I understood him to use the words "cooking the books," and attributed those words to him. I find that he did not use the words I attributed to him; the words, which appear at page 4116 of Hansard, were, "an effort to trim up the books."

[Mr. Dunning.]

Mr. BENNETT: Not a very excellent expression.

Mr. EULER: What does it mean?

Mr. BENNETT: I will tell you what it means.

Mr. DUNNING: I make the acknowledgment, and leave the words which were used to speak for themselves.

Mr. BENNETT: What was the date upon which this wheat was taken over, what was the price fixed for taking it over, and how many bushels were taken over?

Mr. DUNNING: I have the memorandum of release which has already been tabled. The aggregate sum is mentioned therein, but of course that involves wheat and wheat contracts, the cash closing price on that day being $84\frac{5}{8}$ cents for number one northern. Every contract which existed was treated, for price purposes, according to the contract itself.

Mr. BENNETT: How many bushels were there?

Mr. DUNNING: There were 205 million bushels, in wheat and wheat contracts.

Mr. BENNETT: I think the figure is 205,060,000 bushels.

Mr. DUNNING: Approximately, yes.

Mr. BENNETT: What was the date?

Mr. DUNNING: December 2, 1935.

Mr. BENNETT: The actual delivery was taken a little later. The reason I have objected so strongly to this is apparent on the face of it. The price of wheat was rising—it went to 90 cents. There were 205 million bushels, and it is said it involved a loss of seven cents per bushel or a little more, making a total of \$15,000,000. That meant the entire accumulations of wheat extending over a period of years from 1931 to the month of December, 1935. This is what Mr. Murray said, as reported on page 37 of the proceedings of the committee held this year:

In that connection I might state—and perhaps it would be a good place to start—that our inheritance on December 7 (that was a Saturday, and we started to work on December 9) was 122,863,000 bushels of cash wheat and 175,492,000 bushels of wheat contracts, making a total of 298,356,000 bushels.

I then asked if the cash wheat was all 1935 and Mr. Murray replied:

No. There would be of that, Mr. Chairman, 69,263,000 bushels 1935 crop; on the old account, 53,600,000 bushels of cash wheat. Perhaps I should divide, for the information