Hon. Mr. FOWLER: I will accept your answer without an authorization.

Hon. Mr. CASGRAIN: At the foot of the current they are now building an elevator which will be capable of holding 10,000,000 bushels, and as building now costs a dollar a bushel for labour and material, the whole \$10,-000,000 will be eventually spent. They are developing now for 2,500,000 or 3,000,000 bushels, and this elevator will be extended to the full 10,000,000 bushels, so that a greater part of the money will be expended on that elevator, which is badly needed. The congestion that made all the trouble about lake freight was caused by the boats having no place to put the grain last year. That resulted in congestion at Port Colborne, and caused all the trouble that the people are having there now.

Hon. Mr. FOWLER: How much sinking fund do you provide for?

Hon. Mr. CASGRAIN: I cannot answer that.

Hon. Mr. DANDURAND: I might say that there is the sum \$1,100,000 provided for the purchase of the Grand Trunk Railway elevator, which will come under the estimate.

Hon. Mr. FOWLER: That is bought from the Government?

Hon. Mr. DANDURAND: That belongs to the Government.

Hon. Mr. FOWLER: What percentage will be provided for sinking fund?

Hon. Mr. DANDURAND: I have not that figure.

Hon. Mr. TURRIFF: Is it expected that this \$10,000,000 expenditure will enable the Harbour Commission to handle the grain from the West and from the United States as quickly as it should be handled?

Hon. Mr. CASGRAIN: They will develop enough now to take care of the grain, and they will be able to keep ahead all the time, so that there will be no congestion for many years to come.

Hon. Mr. SMITH: How much has been set aside for interest and amortization fund?

Hon. Mr. CASGRAIN: The Government simply guarantees the bonds. The Government has never been out of pocket one dollar for the harbour of Montreal. The dues have always provided enough to take care of all the money that has been guaranteed by the Government.

Hon. Mr. DANDURAND: In answer to the honourable gentleman from Wentworth (Hon. Hon. Mr. CASGRAIN. Mr. Smith), I will say that I do not see any statement in the memorandum furnished me, except that the payments on the debt and the amortization fund have been regularly made, according to the statement of the Minister of Marine and Fisheries in the other Chamber, which I read this evening.

Hon. Mr. FOWLER: I was sorry to hear the honourable member for De Lanaudière (Hon. Mr. Casgrain) state that this \$10,000,000 expenditure would make the port of Montreal efficient for many years to come. I should hope that the growth of trade would be so great at the metropolis of Canada that this \$10,000,000 would not do for more than two or three years, so that we would be called upon again and again. The trade at the port of Montreal is the trade barometer of Canada, and I am very sorry that my honourable friend takes such a limited view.

Hon. Mr. CASGRAIN: With the regulation of rates under the Bill we passed, the grain may all go to Buffalo now, so that we may have space to spare in the port of Montreal.

Hon. Mr. DANDURAND: I will inform the Harbour Commission of Montreal of the happy state of mind of my honourable friend from Sussex (Hon. Mr. Fowler).

The motion was agreed to, and the Bill was read the second time.

CONSIDERED IN COMMITTEE

On motion of Hon. Mr. Dandurand, the Senate went into Committee on the Bill.

Hon. Mr. Belcourt in the Chair.

Sections 1 to 6 inclusive were agreed to.

The preamble and the title were agreed to. The Bill was reported without amendment.

THIRD READING

Hon. Mr. -DANDURAND moved the third reading of the Bill.

The motion was agreed to, and the Bill was read the third time, and passed.

INCOME WAR TAX BILL

SECOND READING

Hon. Mr. DANDURAND moved the second reading of Bill 249, an Act to amend the Income War Tax Act, 1917.

He said: Honourable gentlemen, this Bill is submitted for the purpose of bringing the Act into harmony with the change in the Income Tax which has been made recently Instead of explaining each clause at the second reading, I will defer the explanation until we go into Committee.

The motion was agreed to, and the Bill was read the second time.

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