Hon. Mr. WILLOUGHBY: I do not know whether the Government has formed any policy as to whether they will or will not have a re-valuation of the land.

Hon. Mr. DANDURAND: I cannot answer my honourable friend at this moment, but I will try to obtain the information.

Hon. Mr. POPE: In our country the depreciation of land value is a very serious question. I know some farms which were bought for \$3,500 and sold for \$1,500. I do not know how many settlers we have, but there are two or three near my home, and I know of only one who has been successful; he had a brother living near him who gave him practical assistance.

Hon. Mr. DANDURAND: Are there many soldier settlers?

Hon. Mr. POPE: Perhaps not more than ten.

Hon. Mr. DANDURAND: Are they on farms that had been abandoned?

Hon. Mr. POPE: The farms were purchased from occupiers. Of course, the Government inspector looked after the valuations, at the time of purchase, to see that they were not excessive. The depreciation with us, has been very serious indeed.

Hon. Mr. WATSON: The price seemed fair when they bought?

Hon. Mr. POPE: Well, it was the price of that day. It was the time of war prices for agricultural products. A cow was then worth \$125 or \$130; to-day she is worth about \$40. The settlers were not allowed to sell those animals; they were bound to keep them if they could. The same low valuation applied to all the animals, and it has been a serious question.

Hon, Mr. McLENNAN: As I read the Act it does not seem to apply to any soldier settlers who were not in arrears. That seems to me to be creating an unfair distinction between the man who, through saving or being thriftier than his neighbours, has paid up all the obligations he has undertaken to the Government, and who got his cattle, etc., at high prices in 1920, and yet carried on and has made a success-and a great many I understand have done that—and the man who has been less successful in returns, but who will get a very material benefit. It is a question whether the farmer should not be as well treated as the man who has not done as well, and has not met his obligations.

Hon. Mr. DANDURAND.

Hon. Mr. DANDURAND: Does my honourable friend really believe that the Government should proceed to repay the amount that has been paid under a contract by people who have been in a position to pay, because he wishes to help those who, for one reason or another, have been less fortunate than the others? This Bill makes a somewhat compassionate settlement, and my honourable friend suggests that those who are not in need should be treated as on an equal footing with the less fortunate.

Hon. Mr. McLENNAN: We shall probably know in a short time the ultimate view of Parliament on compassionate allowances; but where you have a number of people who are, so to speak, wards of the state, and all started with a handicap, I do think the man who has been successful should get the full benefit of his success. The man who has carried that handicap successfully should not be left, less well off than the man who broke down under it.

Hon. Mr. DANDURAND: My honourable friend forgets that there are varying conditions. One settler may have had better land; another may have had a better crop. It is very difficult to say, in a general way, "We will give 40 per cent reduction," when some are not entitled to it, and those who have paid have simply caried out their contract.

Hon. Mr. McLENNAN: That is definitely my opinion, for whatever it is worth.

Hon. Mr. ROBERTSON: I think it will be found, on reading the whole section, which states in part, "or whose agreement with the Board has not been terminated or rescinded," that very few or any of the returned men who took up land under this scheme have terminated their agreements and made their payements in full, because of the fact that the payments were to run over a long period of years.

Hon. Mr. McLENNAN: But have not a good many been terminated by men abandoning the farm, having proved unseuccessful for one reason or another?

Hon. Mr. ROBERTSON: I think it is intended that all, or nearly all, of the soldier settlers who are still on the land, and whose contracts are still unexpired, shall participate generally and equally on the percentage basis.

Hon. Mr. McLENNAN: That view is not the same as mine.

Hon. Mr. GILLIS: I want to give you an example of the unfairness of this Act. I know of a settlement where there are probably 35