Wipe out those manufacturers and everybody else who earns a dollar. Can you have income tax unless you have income? Can you have income without business? Must there not be business? And, if business is not conducted at a profit, men should not be in business. There is not a business man who will not say that is so.

Mr. BEAUBIEN: There are many businesses that are making no profits.

Mr. BENNETT: I am saying that and I say that is an unsound condition of affairs.

Mr. BEAUBIEN: Caused by what?

An hon. MEMBER: By Grit misrule.

Mr. BENNETT: I should like to say just one word more. Practically all these measures that have been referred to will be the subject matter of discussion in this house, and my observation at least leads me to the belief that there is no point in long hours of wandering over records in speeches that follow the mover and the seconder of an address. Certainly in the British parliament the practice is quite the opposite. I saw parliament there convene at noon and in the afternoon I heard the mover and the seconder. Before the evening was over I heard Mr. MacDonald and Mr. Baldwin go on and finish their speeches. Then the public business proceeded; a very contentious measure was introduced and advanced several stages and the discussion was prolonged before Mr. Lloyd George, for instance, had spoken at all on the address. I shall not trespass upon the time of this chamber by asking members longer to listen to me, but content myself with saying that the measures which will be submitted to the house will offer a full opportunity for discussion and that consistent with the fairly expeditious conduct of public affairs every effort will be made to afford every member of the house no cause for just complaint that he has not had an opportunity to deal with these matters.

Before taking my seat I desire to refer to the pride that anyone leading a party must have that speeches such as those to which we listened this afternoon could have been made by two young men of such promise and enterprise. I thank the right hon gentleman for the warm words of eulogy that he gave to the mover (Mr. Davies) and the seconder (Mr. Laurin) of the address, he, of course, not agreeing with their policies, but recognizing in them young men of promise, hope, courage, enterprise, ambition, who desire to render service to their country. If, as is true, the hon, gentleman who moved the address did not represent fifty per cent of the elec-

torate of his constituency, it is equally true that he succeeded a gentleman who occupied exactly the same position. It follows wherever there are more than two candidates and the vote is fairly distributed, no one can have fifty per cent of the electorate of the riding. Proportional representation brings that about in a manner which, I think, upon analysis, some members of the house would find it a little difficult to understand in its implications and inferences. Certainly the explanation given in the house in the debate that took place would seem to indicate that it is not a panacea for all the ills from which the electorate suffers. If it be desired to divide the house into fifteen or twenty groups such as they have in old land assemblies and parliaments, where combinations may make it possible frequently to destroy the government of the day, as has been the case in France, then I can readily understand the devotion of some hon, gentlemen to such a cause; for in intrigue I fancy they are greater masters than other members of more experience. May I extend my warm felicitations and congratulations to the mover and the seconder and express the pride I have that numbered with this party are men of such promise who are capable of making addresses such as those to which we have listened this afternoon.

Mr. ROBERT GARDINER (Acadia): Mr. Speaker, unlike the Prime Minister (Mr. Bennett) and the leader of the opposition (Mr. King), the time at my disposal, according to the rules of the house, is only forty minutes. Therefore when I make only brief reference to the addresses of the mover and the seconder of the address in reply I am sure they will pardon me. I should like, however, to join in congratulating them on the splendid presentations they made, and more particularly the hon. member for Athabaska (Mr. Davies), whose remarks I understood more readily than those of the seconder.

It is not my intention to follow the arguments of either the Prime Minister or the leader of the opposition. Probably as time goes on I may address a few remarks to some of the references they made, but as my time is limited I shall deal first with the speech from the throne and state my viewpoints concerning some of the matters touched upon therein.

In so far as the first paragraph is concerned, namely that which deals with the Imperial economic conference, I do not think I need make any extended statement, inasmuch as these agreements will come before the house next Wednesday, at which time the house and country will be fully apprised of what