necessary for our success and in order to make effective our Allied strategy in an offensive programme to defeat and destroy our enemies: therefore this legislation is enacted for the purpose of providing foodstuffs, munitions and war supplies to be made available to Great Britain in aid of our common cause and in furtherance of our united war efforts. It is one step in the march to victory.

To summarize. Before the United States, our ally, was as closely identified with us in the war as she is to-day, there were some people in that country who, for the purpose of stirring up misunderstanding, had suggested that Canada's war effort was not as genuine as we claimed it to be, that it was in fact nothing but a policy of "cash on the barrel-head." When I recall to honourable senators that in the past year the direct contribution of this country was \$1,400,000,000, and the indirect contribution already mentioned was \$1,700,000,000, a very large portion of which was expended in one year, and that for this year there will be, in addition to this \$1,000,000,000 contribution we are now making, another vote of Parliament for a further \$2,000,000,000, or a total in cash to be taken this year from the Canadian treasury, in furtherance of our war effort, of \$3,000,000,000 three thousand million dollars-there can be no suggestion that any cash-on-the-barrelhead policy is governing the war effort of this country.

Honourable senators, may I conclude with this thought. Whatever our cash contribution may be, the contribution of Canada towards winning this war cannot be measured by that alone.

Some Hon. SENATORS: Hear, hear.

Hon. Mr. FARRIS: It must be measured by our ships and the sailors on our ships who sail under and over the oceans; it must be measured by our planes and the pilots of our planes who soar the skies in our defence and in defence of our Allies; it must be measured in terms of our armed forces who stand guard on every front and are prepared to fight the enemy wherever duty shall demand; lastly, it must be measured by the spirit of the Canadian people, which finds expression in their determination to do all and to give all until the foe is beaten and victory is ours.

Hon. C. C. BALLANTYNE: Honourable senators, I am sure I am speaking for everyone in this Chamber when I say how much we appreciate the lucid manner in which the honourable senator from Vancouver South (Hon. Mr. Farris) has explained our financial relations with the Mother Country. May I add Hon. Mr. FARRIS.

that I hope the changes he has made in the preamble of the Bill will be adopted, for certainly they are a great improvement on the present drafting.

I heartily agree with the loyal and patriotic sentiments so eloquently expressed by my honourable friend. I would add one or two measurements to those he has already so wisely mentioned. We can never estimate the sacrifice of the 46,000 men, women and children crushed by enemy bombs in the United Kingdom, and of those persons, about equal in number, maimed probably for life. This measure most certainly will be approved not only by the Parliament, but by the people of Canada, and I think the Government are to be heartily commended for what they have done in a financial way. I am sure that Great Britain and our Allies appreciate it to the full. But we cannot compare any contribution that this country may make in pounds, shillings and pence, or dollars, to the sacrifices in blood and treasure by Great Britain. especially through 1939 and 1940, when she stood alone; and even now, when she is aided by gallant Allies, too much credit cannot be given to her.

I am delighted to know that this billion-dollar gift is to be made to Great Britain. It is not altogether a gift, for, as the honourable senator from Vancouver has so aptly pointed out, this billion dollars is to be spent in Canada not only for munitions and implements of war, but also for food-stuffs, and it will be of benefit generally to our people. Therefore it is with the greatest pleasure and with full-hearted appreciation that I agree thoroughly with the purpose of this measure.

Hon. A. MARCOTTE: Honourable members, if I rise to make a few observations on the present measure, it is not with the idea of opposing its principle, for I favour the decision to grant England all possible help. There are some who say that they would have favoured the postponement of such a gift, because they think it is premature. We are in this war until final victory, but we do not know how long the war will last, nor how much it is going to cost Canada. We could in the meantime supply the goods and munitions required and place the cost on the credit side, either as loan or advance. When the war is over and adjustment is made, it would be easy to decide what discount Canada would grant England. We should take into consideration the difference between the financial standing of the two countries. England has a tremendous power of financial recuperation, while Canada, a vast country with a small population, will take many years to come back to normal financially.