Anyway, thank you Mr. Kirby for putting up the good fight on behalf of the Canadian people. It is good to know that there are some people who are willing to listen, who do care and are compassionate as well as understanding to the plight of average to poor Canadians.

(1040)

Many of us on both sides of this chamber have been receiving comments like that. I think they speak quite eloquently and passionately about the impact the GST will have on people living on low and fixed incomes. As Mrs. Parkhill says, she is living on less than \$550 a month as it is.

Because this is precisely the subject you were on, I wonder if you might comment in practical terms on the impact of a 7 per cent sales tax and with unindexed tax credits, which will decline in real terms by 3 per cent a year, will have on someone like Mrs. Parkhill? As she points out in her letter, she is already at the point where she is struggling to survive. I thought you might want to comment on this particular case because it is a very clear example of an average Canadian who has taken the time and trouble to write to the Senate and tell us they appreciate the fight which all of us are putting up on their behalf. The letter also explains in some detail precisely why they are opposed to the tax and the impact it will have and why we are fighting it.

What do you think the impact of the GST and in particular the tax credits will be on Mrs. Parkhill as the years roll by?

Senator Gigantès: Thank you very much for reading that letter, senator. You will excuse me, I must move this because I will trip over it and people opposite will think I am wobbly. One of them actually told someone in the media yesterday that I was glassy-eyed and wobbly.

Senator Doody: We were the ones who were glassy-eyed.

**Senator Gigantès:** That is exactly what I told the media. The opposition members were glassy-eyed and wobbly, I was not.

**Senator Doyle:** We are going to get in the *Guinness Book of Records* for having listened to you.

Senator Gigantès: You should. However, it should be contested if you phrase it that way. You should say "for having sat through" because you do not listen.

Senator Doyle: We do.

**Senator Gigantès:** Maybe you do but I don't think Senator Poitras always listens carefully. If he had, he would not have totally reversed the meaning of the praise I was pouring on the former—

Senator Poitras: You can stop. I don't listen anymore.

Senator Gigantès: There you are. He does not listen. He thinks he can get up and take potshots and when he gets some back he says, "I don't listen anymore." You may not listen anymore but that is not going to stop me from reminding you of your pettiness in making that comment that I was not born here. That was petty, small, bigoted—

Senator Hébert: And racist.

[Senator Kirby.]

Senator Gigantès: —and racist. Senator Beaudoin would prefer the word "ethnicity" rather than "racist".

Mrs. Parkhill-

Senator Hébert: I hope she was born here.

**Senator Gigantès:** It would not make any difference to Tories because she is poor and the poor don't count.

Mrs. Parkhill is the kind of person who will suffer most from this tax because, as I was pointing out yesterday, we are not only talking about a 7 per cent increase, we are talking about the phenomena which has been seen in Europe of increased administrative costs for all small businesses because of the GST. Why should the Mom and Pop store where she goes to get her supplies absorb that cost? It will pass it on to its customers. She will be paying more than 7 per cent, probably up to 10. That means she will have \$55 less a year.

Now, \$55 less a year for honourable senators opposite is not even a good lunch at their favourite restaurant. It is not even a good bottle of wine. It is not even a necktie. But for Mrs. Parkhill it is 36 days of doing without because she spends every penny of her \$550 a month. She is at the limit and you may be sure at \$550 a month she is malnourished. Either she will eat 10 per cent less each day or she will only be able to live part of the year, not for the last 36 and a half days.

Since there are things she cannot compress, like her rent, and the rent probably takes up most of that \$550, she is going to have to eat less, she is going to have to heat her abode less, she is going to have to go out in winter boots that let in water. She will be sick more often and be a bigger burden on our health services than before.

Of course, this is a typical example of Tory stupidity, unless there is a plan in the back of their minds, and I will come to that. If we continue with our health services because the public will not let the government cut them, we are going to pay much more as taxpayers towards the health of Mrs. Parkhill, which will be aggravated by this cut in her income, than the \$55 that will be squeezed out of her by this infamous tax.

Of course, if the Tories have their way and continue privatizing medicare, well then, she can die unattended because she is not one of the elect. If she were, she would not be poor. If she is poor she is undeserving. That is basic to Tory thinking. If you are poor, you are undeserving.

I wish Mrs. Parkhill every bit of good luck if she is to survive the next two years under an unfeeling and dreadful government headed by a man who has no conscience and no patriotism. Worst of all, he has no useful skills for this country. If you write to her, Senator Kirby, give her my sympathy and thank her for the encouraging words she has given us. Let's get back to Mr. Brooks:

(3) As has been noted many times, because the credit is only partially indexed (for inflation over 3 per cent), it will lose its value over time. The National Council of Welfare has estimated that within two years after enactment 100,000 families will lose the credit and by the fifth year 700,000 familes will have lost it—