

gentlemen opposite are going to put Mr. Davis and Mr. McMichael in? Are they going to say that both these men are dishonest and fraudulent, and that they must have done this for a wrong purpose. I decline to believe that these Conservative officers, appointed by the Conservative government, have come to that low pitch. I conclude that when the inspector finds no wrong there is no wrong. As to the case of undervaluation I will make the statement that if you take a sea-captain that knows all about ships and who can tell you everything about a ship as easily as any hon. gentleman in this House can tell the letters of the alphabet, if he went out into the west and you asked his opinion as to the value of a herd of cattle, he would make as great a mistake as Mr. Davis would make in the valuing of a ship. I am perfectly well aware that men make mistakes, and I can understand how Mr. Davis would make this one, but to say that Mr. Davis, the chosen, bosom friend of hon. gentlemen opposite, who supported them right and left would commit a fraud of the difference between \$10,000 and \$25,000 for the sake of the duty collected is to make a statement that I cannot accept. The absence of any statement of wrong-doing in Mr. McMichael's report satisfies me that there is nothing wrong and that there is not much in the homeopathic dose which we have had from the hon. gentleman. I would be pleased to have them in this direction day after day. They are pleasant; they take up our time so amusingly that we ought to be satisfied. It reminds me of the foolish old farmer who thought he could fertilize 100 acres of land with a single barrel of manure.

Mr. WALLACE. I object to the manner in which the hon. member (Mr. Fraser) bandies around the name of government officials, and says that this man is dishonest and that man is dishonest, and that they were appointed by the Conservatives.

Mr. FRASER (Guysborough). I said that the argument of the hon. gentlemen opposite went for anything, that these men were dishonest.

Mr. WALLACE. The hon. member (Mr. Fraser) said that they were appointed by the Conservatives, but he did not take the trouble to inquire whether they were or not.

Mr. FOSTER. He is not responsible.

Mr. WALLACE. That is true. The hon. gentleman (Mr. Fraser) talks about valuation and he says that if a sailor went to the prairies to value a herd of cattle he could not do so, and therefore a cattle man might be excused for not valuing a ship properly. What had the collector of customs to do in making the valuation? When the owner enters the vessel he makes his own valuation on oath, and the collector accepts it. The whole discussion by the

Mr. FRASER (Guysborough).

Minister of Marine and the hon. gentleman (Mr. Fraser) was based on the idea that the collector of customs had made this valuation, whereas the collector of customs had nothing to do with making the valuation. There has been some attempt to cast a reflection on the chief inspector of customs Mr. McMichael. Well, I had a good deal of experience with Mr. McMichael for some years and I know there are few men in any department of the government service that are as capable and as conscientious and as careful as is Mr. McMichael.

The MINISTER OF CUSTOMS. He must be the very reverse if what your friends say is true.

Mr. WALLACE. If what is charged on that side of the House be true he is the very reverse. I think the government might be better occupied than in casting slurs upon their own officers and trying to get behind them.

The MINISTER OF CUSTOMS. You are with them, are you?

Mr. WALLACE. With whom?

The MINISTER OF CUSTOMS. With the men who are denouncing Mr. McMichael as a fraud.

Sir CHARLES HIBBEHT TUPPER. Who denounced McMichael as a fraud?

Mr. WALLACE. I say that the members of the government ought to be better employed than in casting slurs on Mr. McMichael and getting behind him for shelter when it suits their convenience to do so.

The MINISTER OF FINANCE. I might almost say that is not in order.

Mr. TALBOT. It's all right for the Grand Master of the Orange Order.

Mr. WALLACE. It is a post of honour which the hon. gentleman (Mr. Talbot) is not likely to occupy, no more than any other post of honour.

Mr. TALBOT. Do not be alarmed. I would not take it as a gift.

Mr. WALLACE. I said any post of honour. I do not think any one who knows him would select the member who is interrupting for any position of honour. The hon. member for Guysborough (Mr. Fraser) said the collector of customs was not experienced. What has the collector of customs to do with the case? The owner and the solicitor were the parties who got the valuation through at \$10,000, and it may be that the collector was imposed upon into accepting the false affidavit of these men. Mr. McMichael then comes upon the scene and he is asked to make a valuation. Just as a painstaking business man would do, he takes steps to ascertain what the value is. He gives the dimensions, the tonnage,