

Mr. DUNNING: Hear, hear.

Mr. BENNETT: Quite so, and it cannot be determined until the end of the crop year.

Mr. DUNNING: I shall deal with that in a moment.

Mr. BENNETT: The Minister of Finance can juggle with the figures as much as he likes, but he cannot change that fact.

Mr. DUNNING: When my right hon. friend gives me an opportunity—

Mr. BENNETT: Right now.

Mr. DUNNING: My right hon. friend took the responsibility in his early remarks of accusing me of cooking the books of this government.

Mr. BENNETT: I did not say that. I did not use that word at all.

Mr. DUNNING: He said, cooking the books of the country.

Mr. BENNETT: I did not say that.

Mr. DUNNING: What did my right hon. friend say?

Mr. BENNETT: I did not say that. The minister makes that statement. I deny that I made that statement, and no one heard me say it either.

Mr. DUNNING: Will my right hon. friend repeat what he did say?

Mr. BENNETT: I say that I made no such statement.

Mr. DUNNING: Will my right hon. friend say he did not use the words "cooking the books"?

Mr. BENNETT: I did not.

Mr. DUNNING: Thank you; that is all I want to know. At any rate, he takes strong exception—

Mr. BENNETT: Yes, I certainly do, and I shall talk another day if necessary.

Mr. DUNNING: May I tell him that this government determined that the people of this country should learn exactly what was the position of this wheat transaction from time to time in the same manner as they would learn if they were shareholders of a corporation which had a similar liability.

Mr. BENNETT: This is not a printing mill or a lumber organization.

Mr. DUNNING: Well, we shall look at Hansard.

Mr. BENNETT: Yes, we shall look at Hansard.

Mr. DUNNING: The Canadian Wheat Board Act did not authorize the transfer of the liabilities of the Canadian Wheat Producers—

Mr. BENNETT: That is what was done.

Mr. DUNNING:—but it did, in its express terms, authorize the board to acquire from the Canadian Cooperative Wheat Producers Limited, upon terms to be approved by the governor in council, all wheat or contracts to purchase or take delivery of wheat in respect of which the government of Canada had given a guarantee. I assume, perhaps improperly; that those responsible for the language of the statute anticipated a settlement on a definite basis as between wheat producers and the new governmental wheat board which was taking over the wheat. For that reason the price on the day on which the wheat was taken over was taken as the basis of settlement. My right hon. friend's whole remarks indicate that that involved a process of deception. If he did not mean that he meant nothing.

Mr. BENNETT: Mr. Chairman, that is improper language to use. The hon. gentleman complains of the use of words, but that is an improper word to use, and he knows it.

Mr. DUNNING: My right hon. friend, then, does not accuse the government in this matter of practising deception.

Mr. BENNETT: I did not allege the practice of deception and my hon. friend knows it.

Mr. DUNNING: We are improving right along.

Mr. BENNETT: That is another highly improper observation. It will not advance us.

Mr. DUNNING: No, it won't; "cooking the books" is serious.

Mr. BENNETT: If the minister says that I alleged that he cooks the books he makes a statement which is not true.

Mr. DUNNING: What was it—doctoring the books?

Mr. BENNETT: That is not what I said about the books. I was talking about transactions as shown by this estimate, and the hon. gentleman will find from Hansard what I said.

Mr. DUNNING: I shall. On the basis of the date upon which this transaction was concluded there was a loss of \$15,856,000 with respect to wheat then taken over from wheat producers. Perhaps I had better be careful and ask my right hon. friend in advance