regard to the valuations made under those orders in council, we made the changes necessary to bring the valutions in accord with the trade arrangement with the United States. We did that in the latter part of December. That is the explanation of the reduction in the advance on invoices in relation to onions, for example. With regard to certain fruits and vegetables upon which the valuation for duty purposes exists for part of the year only, some of those orders have been cancelled. I cannot give my hon, friend the particular ones that have been cancelled, but in any case they are all seasonal and they have been cancelled for that reason.

In the past the procedure has been for the Minister of Agriculture to write to the Minister of National Revenue stating that the season has ended or the season is beginning, as the case may be, and unless the Minister of National Revenue has some reason for not following the advice of his colleague, that advice is followed. That has been the practice of the two departments in the past. I wonder if I have answered what my hon. friend has in mind.

Mr. STEWART: I want to thank the minister for his statement. He has said that action has been taken to bring the orders in council in line with the provisions of this agreement.

Mr. ILSLEY: The valuations.

Mr. STEWART: Very well; to bring the valuations in line with the provisions of this agreement. Was that done by order in council?

Mr. ILSLEY: No; it was done by ministerial order.

Mr. STEWART: Then I should like to have a copy of that order, if there is one.

Mr. ILSLEY: I will furnish my hon. friend with copies. They are very short, consisting of only two or three lines.

Mr. COLDWELL: I should like to ask the minister how these valuations for duty purposes are arrived at. For example, what relation has the valuation to prices either in the United States or in Canada? We in western Canada are very much interested in that point, because we have a very short season for these commodities and we are paying very high prices for imported vegetables. Just how is this valuation for duty purposes arrived at?

Mr. ILSLEY: I have not fixed any, and when it is necessary for me to do so I suppose I shall have to formulate principles on which

to proceed. The only changes I have made are such as to bring the valuations into accord with the agreement we have entered into with the United States. That is to say, the advances on invoiced values of certain fruits and vegetables have been reduced to eighty per cent of what they were before the agreement. What principles will be followed in fixing any new values is a matter of ministerial or government policy to which consideration will have to be given. I am not in a position to formulate those principles at this time.

Mr. COLDWELL: I hope that when the time comes the minister will bear in mind that we frequently see an abundance of cheap vegetables across the line just to the south of us, while very high prices prevail in western Canada and we are unable to buy them. Cauliflower, brussels sprouts, asparagus and all such commodities are away up in price as compared with those across the line.

Mr. BENNETT: If the electors of this country could have heard the speeches made by hon. gentlemen opposite this afternoon I think they would have found it a little difficult to understand the position the Liberal party is now taking. They have confessed this afternoon that with respect to asparagus we are eighty per cent right. They have confessed that the principle is one hundred per cent right.

Mr. ROSS (Moose Jaw): What principle?

Mr. BENNETT: The principle of valuation for duty. They have admitted that, yet on every platform in western Canada where they could gather together they pointed out that the effect with respect to asparagus was to increase the price to a great extent, and that this valuation for duty purposes should be wiped out, and they told the electors it would be wiped out.

Mr. ROSS (Moose Jaw): No; they did not.

Mr. BENNETT: The impertinence of the hon. gentleman does not add anything to the value of his observations.

Mr. ROSS (Moose Jaw): Mr. Chairman, I would ask the right hon. gentleman to withdraw that remark.

Mr. BENNETT: Well, he is not going to.

The CHAIRMAN: Order. I think the right hon. leader of the opposition should withdraw his remark.

Mr. BENNETT: I am sorry to say, Mr. Chairman, I cannot. "Impertinent" is a proper word meaning "not pertinent," and the