the face of what has been done for the Province of New Brunswick by this Parliament, and say, that this Province has been neglected. Why, as I told the House before, my predecessor subsidized half a dozen lines of railway in New Brunswick, and founded and established the principle of giving, what is now by a little extension made into \$3,200 a mile by furnishing rails to lay the track. My hon. friend from West Middlesex says that that was an utterly insignificant subsidy compared with what we propose? But was it? Why, does the hon gentleman not know, that these iron rails could have been sold a dozen times since they were used for that purpose for only \$5 a ton less than you could have bought new steel rails for; and, therefore, these were substantial subsidies. I approved of it. I sustained that policy, when my predecessor stood here and I stood in Opposition, as a wise one, just as I call upon the hon, gentleman to sustain the policy contained in these resolutions. I have paid him the highest compliment that one person can ever pay to another; that is to imitate him. My hon. friend surely had forgotten that the railway from St. Martin to Upham, thirty-five miles, was subsidized by my predecessor, by furnishing rails for it; that the Elgin Branch, fourteen miles, was subsidized; and that a portion of the Albert Railway, the Chatham Branch Railway, eight miles, was subsidized; and since my predecessor left office, I have carried out the pledge which he had previously given, to subsidize the Kent Railway by furnishing the rails to extend it for twenty-two miles.

Mr. BURPEE (Sanbury). The hon, gentleman misunderstood me. I did not complain that the Province of New Brunswick, as a whole, had been neglected in railway matters. I did not refer to that subject at all. My complaint was that a portion of New Brunswick through which the Central Railway runs has been neglected.

Sir CHARLES TUPPER. I am sorry I misapprehended the hon, gentleman, because I confess I heard what he said with a great deal of astonishment. I am glad, however, that we have obtained the support of my hon, friend from West Middlesex on a portion of the resolutions, if we cannot have it on all. That hon, gentleman in common with some of his friends on that side of the House, gives an enthusiastic support to the proposal to subsidize the Gravenhurst Railway, and that to the extent of \$12,000 a mile; so that, I think, if he finds that my friends from the Maritime Provinces and the Province of Quebec are prepared to go on in extending such a subsidy to the Gravenhurst Railway, I think I must ask my hon. friend in return for that to give us his assistance to secure the small subsidy of \$3,200 a mile for these various lines to which, in some sections of the country, almost equal importance is attached. Now, I think I have said all that is necessary to say on the present occasion, except to express my gratification at the very handsome and statesmanlike manner in which my hon, friend from York (N. B.) has addressed himself to this subject. That hon. gentleman, of course, in common with my hon. friend from Sunbury was somewhat disappointed that the road in which he naturally takes a more direct and special interest had not received the same consideration, for the reasons which I explained, that some other sections have obtained; yet that hon, gentleman has stated very frankly, that he believes that the whole policy propounded is a useful one, that the country will benefit from it, and that he is prepared, although it does not cover all the ground he would like to see it cover, to give it a handsome and independent support. I thank him for it, and I believe that I may congratulate myself on the fact that no proposal ever submitted of equal importance to this House, has received more general approval from both sides of the House, than the resolutions which I have had the honor to submit.

Recolution to be reported.

## THIRD READINGS.

The following Bills were severally read the second time, considered in Committee, reported, and read the third time and passed:—

Bill (No. 129) to amend the Act thirty eight Victoria, chapter fifty-six, intituled: "An Act respecting the Graving Dock in the Harbor of Quebec, and authorizing the raising of a loan in respect thereof."—(Sir Leonard Tilley.)

Bill (No. 130) to amend the Act thirty-sixth Victoria, chapter sixty-two, and the Act forty-third Victoria, chapter seventeen, respecting the Quebec Harbor Commissioners."—(Sir Leonard Tilley.)

## INLAND REVENUE ACTS AMENDMENTS.

Mr. COSTIGAN moved that the amendments made by the Senate to Bill (No. 115) to consolidate and amend the several Acts respecting the Inland Rovenue, be now read the second time and concurred in.

Mr. PATERSON (Brant). Are they important?

Mr. COSTIGAN. The first important change is after section 161, where a new section is added by which a penalty is provided. The next important change is in section 185, by which the 2½ per cent. allowance to which they were formerly entitled is restored to the Bill, leaving it as it was before.

Mr. BLAKE. Will the hon, gentleman explain why a change was made in the old law, and why that change is now withdrawn?

Mr. COSTIGAN. Under the operation of the Act it was found that the  $2\frac{1}{2}$  per cent. rate did not equally bear on all the maltsters, and we thought it would be better to strike out the 2½ per cent. entirely. That, however, was an increase of taxation on the brewers, of which they complained, and under all the circumstances we thought it would be a reasonable conclusion to leave the law, in this respect, as it was. I wish to make a statement for the special information of the hon. member for South Brant. During the discussion upon one of the clauses of this Bill which provided for notices being attached to the packages of tobacco, the hon, gentleman asked me if they would be furnished free by the Department. I think I left him to understand that they would; but I find that such a course would lead to great misunderstanding and difficulty. Cut tobacco is put up in packages of all sizes, and the hon. gentleman can easily see what a variety of labels would have to be struck off. Therefore, we cannot undertake to supply these labels to the trade, and I think it will be no hardship to the trade to get these notices printed on their labels at no extra cost to themselves, in the same way as it is done in the United States.

Amendments read the first and the second time, and concurred in.

## SUPPLY-CONCURRENCE.

On Resolution 308,

To pay the balance of the accounts of L. J. Demers et Frère for printing the first volume, and also the second volume in French, of the Report of the Candian Pacific Railway Commissioners......\$2,920.88

Mr. ROSS (Middlesex). I would like to ask the hon. Minister why this work was given to L. J. Demers? The Order in Council stated that the printing of the evidence was not confidential, but that the report was. Why was not this work done by the contractor?

Sir HECTOR LANGEVIN. This was a work that was pressing at the time. We wanted to have the volume ready at a certain period. Under these circumstances the work