the way today with a cold heart, who will not consider the needs of the cooperatives; who is contributing to ramming the GST through the Parliament of Canada. Can you believe it?

Senator Perrault: Shame!

Senator Corbin: Can you believe it?

Senator Murray: Is this a question?

Senator Frith: He just said, "Can you believe it?"

Senator Corbin: Not at all the same person that we knew back in New Brunswick in 1972.

Senator Doody: Answer.

Senator Corbin: As Senator Doody will recognize—

Senator Simard: Perhaps I can comment before Senator Gigantès continues.

Senator Perrault: You do not need to comment, you offer an apology.

Senator Simard: First, I want to thank Senator Corbin for having elevated the quality of debate here this afternoon by quoting a statement that I made in 1972.

Second, I must add-

Senator Frith: Quit when you are ahead.

Senator Simard: —that although we did introduce succession duty after much cooperation, technical assistance and other assistance from Ottawa in those years—in fact, there was great cooperation during those years between New Brunswick and the federal government—two years later we removed it. Even then we were flexible. Having recognized a mistake, we could change our minds. That should be included in our record. We introduced succession duties as the federal government vacated the field, but removed them two years later.

Senator Corbin: Senator Simard, I am not faulting you for having done that.

Senator Simard: I am coming to my point.

Senator Corbin: I am not faulting you, but you did it after K.C. Irving left New Brunswick.

Senator Simard: That did not change our thinking at all. That was not the reason for the change.

Senator Perrault: No.

Senator Simard: That was not the reason for the change. I just thought I would give you a more complete picture of what happened to the succession duties.

Senator Corbin: I can put your whole speech on the record if you wish.

Senator Simard: We were flexible then and we are still flexible now, as we would have been flexible and as, I am sure, the federal government of today would have welcomed possible amendments on September 24 or in the days that followed that date where the debate was cut off.

I have always said that it takes two to tango.

Senator Frith: To tangle?

[Senator Corbin.]

Senator Simard: You cannot do it alone. During those years of 1972, thanks to Richard Hatfield, who was the Premier of New Brunswick at that time and who insisted that we be tolerant, non-partisan and go out of our way to maintain good relations with Ottawa, even though there was a Liberal government in Ottawa, we were able to do all these things. We improved that cooperation. We received a lot from the federal government.

Senator Corbin: Right on.

Senator Perrault: You sure did.

Senator Simard: That helped New Brunswick.

Senator Corbin: Right on.

Senator Perrault: It certainly did.

Senator Simard: That was the main preoccupation of Richard Hatfield when he was Premier of New Brunswick.

Senator Corbin: And the Trudeau government.

Senator Simard: It was hard at times for me to be patient with some of the things that occurred. This is quite contrary to what is happening today. We have a Finance Minister in New Brunswick who never loses an opportunity to knock federal backs—that is, Michael Wilson and the federal government.

Senator Perrault: He is not here to defend himself, so do not attack him.

Senator Simard: That is why the relations are so tense between the two governments presently.

Senator Corbin: Is that so?

Senator Simard: Yes. It takes two to tango.

Senator Frith: To "tango" or "tangle"?

Senator Simard: The Finance Minister of New Brunswick, Mr. Maher, never misses an opportunity to criticize the federal government today. He says things like, "Too bad we are losing \$20 million." But the citizens of New Brunswick will gain \$20 million because of the GST.

Senator Robertson: No, it is \$35 million.

Senator Simard: Is it \$35 million? Perhaps he has changed his mind. He never gives us credit. When New Brunswick gets windfall payments for the federal government, as the provinces received for several years, whether as unconditional grants or other federal transfers, Mr. Maher says the provincial government is a good manager.

[Translation]

He boasts. Mr. Masse tells him: "So, you have a nice Liberal administration, let us balance our budget"—that is what he has been saying for two years. But if there are some negative adjustments to make, then he says "No, that is awful! The federal government is cutting us back." And when we try to bring under control the annual growth of transfer payments to provinces, as we have been doing for the last couple of years, he comes out with statements like: "What a bad federal government! How bad for consumers!" It gives me pleasure, Senator Gigantès, to echo those comments.