

Sir Sam himself said the Shell Committee was his creation and he stood behind it, first, last and all the time. In the House of Commons, January 26th, 1916, he said "And here let me frankly admit to the House that it is my baby; I am the father of the concern, be it for good or be it for bad, and I purpose sticking to it as long as it has a button on its jacket."

To quote the Toronto Telegram of November 30th 1915:

"The worst sort of quibble travels in the suggestion that the Shell Committee was spending the money of the British tax-payers, and the work of that Committee is therefore none of Sir Robert Borden's business. The Shell Committee was acting in behalf of Sir Robert Borden just as Sir Robert Borden was acting in behalf of the Canadian people. The Shell Committee was not the steward of Canada's money. The Shell Committee was the steward of Canada's honor."

There you have it in a nut-shell. The honor of Canada is at stake.

Meighen's Tu Quoque Argument Answered.

Another position taken by Mr. Meighen was that the Liberal Government in 1903 had refused to give information as to moneys spent in Canada by the Canadian Government in the purchase of hay and oats for the British Government for use in the South African War, and that therefore the Borden Government was not called upon to investigate the Shell Committee.

But on his own admission and that of Sir Thomas White, Minister of Finance the cases are not on all fours. Both gentlemen admitted in Parliament that Canada had to pay its share of the cost of munitions proportionate to the number of men sent from Canada to the front. Answering

Hon. Wm. Pugsley in the House of Commons on January 18th, 1916, Sir Thomas White said: "The Government of Canada is bearing the entire expense of Canada's participation in the War." Hon. Mr. Pugsley pursued: "That means, of course, all the ammunition, all the guns, all the boots and shoes and all the clothing used by Canadian soldiers at the front?" and Sir Thomas White replied: "Our understanding is that the Canadian Government will pay all."

It follows from that, that Canada pays its proportion of the cost of shells produced in Canada and she is consequently vitally interested in the question as to whether the shell expenditures were fair and proper.

Moreover there is no comparison otherwise between the cases. There was no serious charge of wrong doing in connection with the comparatively paltry purchases of hay and oats for the South African War, whereas in respect of shells, the country has been reeking with scandals and hundreds of millions of dollars are involved.

Strong Case for Investigation.

To conclude, we submit a very strong prima facie case has been made out for investigation. In justice to Canada, to the Old Shell Committee and to the shell contractors, there should be the fullest inquiry so that if possible the foul stigma that the Shell Committee and the Canadian manufacturers "held up" the Empire, and that the soldiers' prayer was the grafters' profit, may be removed. The Government would be doing grave injustice to the manufacturers of Canada if they failed to give them an opportunity of showing that the opprobrious term "profiteer" is not fairly applied to them.

The light of day must in justice and fairness to everybody concerned be let in on the transaction, otherwise the people of Canada, Liberal and Conservative alike, will for all time believe the serious charges that have been made, and Canada will stand ashamed in the councils of the Empire.

GOVERNMENT FINANCE

REVENUE AND EXPENDITURE ON ACCOUNT OF CONSOLIDATED FUND.	Month of January, 1915.	Total, 10 Months to January, 1915.	Month of January, 1916.	Total, 10 Months to 31st January, 1916.
REVENUE:	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Customs.....	4,767,218 81	61,607,156 32	9,780,760 48	78,996,901 31
Excise.....	1,540,121 18	17,855,168 37	1,739,578 48	18,203,670 26
Post Office.....	1,395,995 64	10,571,215 99	1,375,000 00	14,171,339 91
Public Works, including Railways and Canals.....	973,152 03	11,139,737 34	3,381,877 74	19,399,097 82
Miscellaneous.....	1,221,176 52	8,360,329 46	1,244,874 70	8,778,903 98
Total.....	9,897,664 18	109,533,607 48	17,750,091 40	139,549,913 28
EXPENDITURE, Ordinary.....	16,304,752 64	101,956,366 20	15,750,217 33	90,219,672 89
EXPENDITURE ON CAPITAL ACCOUNT, ETC.				
War.....	8,593,736 96	30,921,242 59	12,237,788 24	97,986,686 66
Public Works, including Railways and Canals.....	3,435,087 26	32,777,434 37	1,983,068 54	28,134,950 59
Railway Subsidies.....	643,334 12	3,975,924 94		1,217,910 71
Total.....	12,672,158 34	67,674,601 90	14,220,856 78	127,340,547 96