district. The area purchased was over four millions of acres instead of 931,-786 as Mr. Bowser states, and the order-in-council of Sept. 4th, 1901, proves that Heinze's interest was not in 583,000 but 543,312, although the agreement of 1912 says 615,000. The price paid was 40 cents an acre, after remitting all arrears of taxes, which must have been a very great sum, if Mr. Bowser's 50 cents an acre is right; they also allowed very large timber limits to be reserved by the company. No taxes had ever been collected, for, on page 14, Mr. Bowser himself admits that "in 1912, the year they could become taxable, the C. P. R. sold out to avoid taxation." (Applause.) But Heinze's interest and other large areas were taxable from the year 1901, and here, in the Journals of 1906, page 123, is a resolution declaring that these lands were taxable, and condemning the present government for failing to collect at least $450,000 in taxes from June, 1903, when they took office, till 1906. (Applause.) So instead of doing his duty at the proper time Mr. Bowser failed to do it all the time he acted as solicitor for Mr. Heinze. Heinze was taxable from 1901 instead of 1914, but Mr. Bowser sat four years in the house as a private member and six years as attorney-general before he brought in the act to tax his former client. (Loud applause.)

Only "Mountain Tops."

Again the C. P. R. or the older companies had sold out over three-quarters of a million acres of the best land, including the Crow's Nest coal fields, before the government bought what remained, and Sir Thomas Shaughnessy swore before the select committee of 1903 that the Columbia & Western lands along the railway in the Nelson district were only "mountain tops" while the C. P. R. land commissioner stated they were "of no value whatever." Yet this is what was bought by the government at 40 cents an acre, while, as we have stated in the "The Crisis," the Nelson assessment rolls for 1913 show that the pick of the land previously secured by certain speculators is assessed at an average value of 10 cents per acre. The taxation on that is 4 per cent. (Laughter and applause.)

The long discussion of other railways by Mr. Bowser is beside the mark. We simply mentioned them on page 25 in discussing the government guarantees to the C. N. P. railway and P. G. E. railway to show that in every case where guarantees of bonds had been given, the government has had to pay the interest. (Applause.) And Mr. Bowser puts a false statement in our mouth when he quotes us as saying they have yet to pay $92,230 a year. We distinctly said this had been done in the past 12 years, and we prove our statement by page 21 of the public accounts. Again I ask, who is best able to prove all statements made?

Puzzles Mr. Bowser.

Now, let me point out to Mr. Bowser something which seems to puzzle him very much. **Talking of land for pre-emption** on page 30, he assured us that they have the land but not the pre-emptor, and he cannot explain why when pre-emptions are offered in such places as Malcolm Island, Nootka Island, and the South Fork of the Fraser River it is not taken. If he, as minister of agriculture, will turn up the surveyor-general's report for last year, he will know all about it. On page 169 we learn that in Malcolm Island "the whole island is heavily timbered" with scrubby timber "of little commercial value" with a "dense thicket of underbrush through which it is difficult to force one's way without the use of a machete." The only "fairly-open" area is jack-pine swamp in the interior which needs ditching and draining. "The cost of clearing would be very great, probably $300 per acre, and it is not to be expected that a pre-empter could make a living off his land alone for several years." (Laughter.) On pages 175 and 176 we are told the same regarding Nootka Island. The area suggested for settlement is partly "cut up with rough, rocky knolls and ridges" and where it is flat it is "swampy"; the timber is "generally scrubby". There is not a waggon road on the island, and the cost of clearing will run from $150 to $500 per acre. The surveyor says: "I would estimate the cost of clearing at about $300 per acre on the average." (Laughter and applause.)

When I came to read the report on the South Fork of the Fraser, I thought that here there was a reasonable chance to pre-empt decent land, but I found on looking at the pre-emptor's map, that practically all that is at all suitable or accessible is already taken, while "beaver-swamps and sloughs," "swampy land and muskeg," "considerable rock and boulders," and flooding from the Fraser river, are terms that describe much of the whole area. There are no roads at all and the surveyor refuses to prophesy about the agricultural value of the district. Truck gardening is recommended, with the prairie as the nearest market. (Laughter.) And, remember, this is where the most of the Hon. Mr. Ross' 4,500,000 acres are reserved for the pre-