

fact is that Wade was acting on behalf of these people is apparent.

The MINISTER OF CUSTOMS. Did he make these entries?

Mr. MONTAGUE. Where would he be acting? Would he be acting outside in the yard while the entry was being made?

The MINISTER OF CUSTOMS. It does not appear to all.

Mr. MONTAGUE. Common sense teaches us that it was he who looked after their interests. He was the attorney of the owners of the *John C. Barr*. He was the man who would make the entry. He would make it with Davis, to whom he was adviser in many respects, under the Crown. He was the Crown prosecutor, it was his duty to protect the public revenue, to see that justice was done, and yet, with the permission of the hon. Minister of the Interior, because we have the statement here in *Hansard*, that he had been instructed that he could practice, we have Wade acting on behalf of the owners of the *John C. Barr* who succeeded, whether by Davis or by Wade, or who else we cannot, of course, find in the return, in getting their boat valued at \$10,000, when it was really worth \$60,000, according to the hon. member for New Westminster (Mr. Morrison), and when it was worth, at least \$25,000, according to the report of Mr. McMichael, the chief inspector.

The MINISTER OF CUSTOMS. The hon. gentleman has made a very serious statement. He has said that Mr. Wade was the means of entering that boat at \$10,000.

Mr. MONTAGUE. The hon. gentleman may quibble if he likes.

The MINISTER OF CUSTOMS. The hon. gentleman has the documents before him. Does not Wade simply appear in the case, after the demand is made upon the owners to pay double duty, not only to pay the duty but the extra \$15,000 by way of penalty. Then, the legal firm of Wade & Aikman appear, and in their name a protest is sent in. The hon. gentleman has no authority to say that Mr. Wade was a party to making this entry or that he was a party to a fraud.

Mr. MONTAGUE. The hon. gentleman thinks he scores a strong point because Wade only appears when the protest is being made. There is no necessity of him appearing until then. If the hon. gentleman disputes the inference I am drawing I will refer him to the evidence.

The MINISTER OF CUSTOMS. The inspector did not so report. The inspector does not say whether it was a fraud or a mistake of judgment.

Mr. MONTAGUE. The hon. gentleman for twenty minutes shouted to this House that there was no fraud, but that it was a mistake of judgment. There is not a line of the report which says any such thing. If the inspector makes one report *viva voce* and another one which can be brought down, the hon. Minister of Customs is wrong.

The MINISTER OF CUSTOMS. Does he report that there was a fraud?

Mr. MONTAGUE. He does not report that there was a fraud, but he does not report that there was not a fraud.

The MINISTER OF CUSTOMS. Then, why do you charge it?

Mr. MONTAGUE. If the inspector made a report that the boat was worth \$25,000 and she was previously entered at \$10,000 has a necessity ever assumed there was a fraud over and above mentioning the mere fact, then I do not understand the meaning of the English language. What else would the minister call it?

The MINISTER OF CUSTOMS. I would call it an undervaluation. That is what he termed it.

Mr. MONTAGUE. Is that what the Minister of Customs would term it?

The MINISTER OF CUSTOMS. That is how he dealt with it.

Mr. MONTAGUE. How did he make the mistake? This boat came in and asked for an entry. I do not know whether Mr. Wade was present to make the entry or not, but I do know that Mr. Wade, the Crown prosecutor of this government, was acting for the American Trading and Transportation Company, which he had no business to be acting for when it had business of this kind with the government. What did the collector of customs do? He seeks to value the boat, and who in the world suggested to him to get the owner of the boat, the pilot of the boat, and the captain of the boat, to make the valuation? That looks to me seriously like the advice of Mr. Wade.

The MINISTER OF MARINE AND FISHERIES (Sir Louis Davies). Who was the pilot of the boat?

Mr. MONTAGUE. You will find it there. He is called a licensed master, I think.

The MINISTER OF MARINE AND FISHERIES. No.

The MINISTER OF CUSTOMS. You are making rash statements.

Mr. MONTAGUE. I am not.

Mr. WALLACE. It was made by J. M. Gilham, master of the steamer, and J. E. Nansen, licensed master.