Mr. MANION: Not only do I believe there are salt water fish in Hudson bay, but when at Churchill last summer I very much enjoyed eating some presented to me by the member for Nelson (Mr. Stitt).

Mr. BRADETTE: I am very happy to have my views corroborated by the Minister of Railways, who says he has actually eaten some salt water fish taken from Hudson bay. This is absolutely in contradiction of the statement made in the report of 1930, that not a single fish of commercial value had been caught. That is why I object so strongly to that report, which is a slur on the fisheries of the whole of northern Canada. Surely anyone looking at that great inland sea would never conclude that Providence had not blessed it with a single fish of commercial value. I believe the new minister has the development of our fisheries at heart. In northern Ontario we are inclined to think that the maritime provinces and British Columbia-at least that is the talk on the street-are afraid lest the fisheries in Hudson bay may be developed to their detriment by reason of the railroad service that is now available. I hope the minister is now in a position to promise that effective steps will be taken in the very near future to develop these fisheries.

Mr. DURANLEAU: As I did not expect the question of the Hudson bay fisheries would be discussed this afternoon, I am not prepared to answer my hon, friend in detail. I am told that we could not send any important fishing expedition to those waters until in 1930 a cold storage base was established at Churchill. Then we hired a trawler with the best captain and crew we could get, and instructed them to ascertain whether there were fish in commercial quantities in those My hon, friend contends that they did not fish long enough to be able to make a conclusive report. I am told that the trawler was sent there in the middle of July and remained until the end of August; that is, the trawler was there as early as possible in the season and remained as late as possible. Of course, the crew could not work very long hours, but I am told they did their best to ascertain to what extent there was fish sufficient to develop an industry. As long as I am in control of this department I promise my hon, friend that I will examine the possibilities of doing something more along the lines already attempted.

Mr. ILSLEY: The hon, members for Shelburne-Yarmouth, and Digby-Annapolis and the Minister of Finance made some reference in their speeches to the proposed sales tax [Mr. Bradette.]

on coverings. This is a matter of very great importance not only to the fishermen, but also to the farmers, fruit growers and others who have to purchase barrels and similar containers. The hon, member for Shelburne-Yarmouth stated it would be impracticable for the fishermen who placed their catch in barrels to get a refund because it would be utterly impossible for any particular seller of fish who did not himself export them to determine in what proportions they were exported and sold for domestic consumption. I have brought this problem to the attention of the Minister of Finance by correspondence, as he knows. I have set out in detail the great difficulty which I think there will be in operating the refund provisions of the sales tax proposals with regard to barrels for apples and potatoes, and I do not want to say anything more about it now except this: I hope the Minister of Finance, when the ways and means resolutions are reached, will explain to the committee how these refund provisions can be operated. I hope he will drop the tax on coverings, because I do not see how it can be productive of anything other than injustice. I am not speaking now particularly of the burden; I am speaking of the impossibility of the refund going to the people who pay the tax, and I trust the minister will go into that matter fully so that the primary producers, whether they be those of farm or sea products, will know what steps to take to get back the sales tax they pay on the ceverings of that part of their product which is exported from the country, because that is the intention of the provisions.

Mr. STITT (Nelson): I am glad to join with the hon. member for North Timiskaming, who made such an eloquent plea for a further investigation of the fisheries of Hudson bay. I spoke on this matter last year, and I think I furnished the department with sufficient information to satisfy anyone as to the existence of fish in large quantities in Hudson bay. I do not depend entirely on documentary evidence; I have lived in that country for eighteen years, and I think I know something of its resources. I had occasion again this year to write the minister asking him to carry on a further investigation.

Last year an investigation was carried on by a party from The Pas, who took out a small boat thirty-four feet long, with an inboard motor of about eight horsepower, and cruised up and down the bay. They caught about all the fish they could possibly bring in. Now they have gone about as far as they can go and now they need some help. I