

As you assemble at the opening of a new Parliament, I join with you in giving humble and grateful thanks to Divine Providence for the deliverance which His mercy has vouchsafed to the peoples of our own and other lands. We of this day and generation have been the witnesses of a mighty manifestation of the workings of the moral law which inexorably connects wrongdoing with retribution. It is as applicable to nations as to men.

In these words His Excellency puts first things first. We all bow reverently as we join in that recognition of the help of Divine Providence, for it brings to our mind "a mighty fortress is our God."

Our armed forces, the men in the air, on the sea and on the land, those who in the front lines made the final sacrifice and who by their valour and fortitude protected and brought freedom to the United Nations, are not forgotten in the Speech from the Throne. I am sure that the paragraph which pays tribute to our glorious fighting men is wholeheartedly endorsed by every member of this House. Undoubtedly Canada will ever remember with pride the heroic exploits of our armed forces and also of our merchant seamen. In this regard Parliament has a duty to keep green the memory of those who have fallen. We salute those who are now returning and we are glad that preparations for their re-establishment in civil life are well under way.

Tribute is also paid to the men and women of Canada, without whose loyal and steady work—on our farms, in our forests, mines and fisheries, in our factories, workshops and offices, in our hospitals and homes, and in the transport and other services—victory could not have been achieved. Canada's great contribution to victory has been made possible by the unbroken partnership of her warriors and her workers. It all adds up to a mighty war effort, and we have been assured by the highest authority that it was magnificent.

May I also pay my tribute to the Government of Canada, whose members bore the responsibility for our war effort. Nobody knows the anxious hours and hard days experienced by the Cabinet, and especially by the Prime Minister. He surmounted every difficulty, and while some things might be criticized, the over all effort, which is the real test, was superb. Moreover, the electorate returned the Government once more to power, and thus it has a definite mandate to help in the building of a new world order.

Before I discuss this important subject I desire to refer to one or two statements by some honourable members who have preceded me. We are all interested in the suggestion of the honourable leader opposite (Hon. Mr. Haig) with respect to incorporating the single

transferable vote system into our electoral law. We in the East do not know as much about the working of the system as they do in the West, where the local legislatures, having tried it out, are familiar with its operation. I suppose that it was resorted to as a cure for certain conditions. But I am not at all sure that it would be wise to adopt the system for the rest of Canada. I fear it might cause considerable log-rolling, and destroy something that is of considerable value to the electorate.

We were all delighted with the splendid speech which the honourable senator from Toronto-Trinity (Hon. Mr. Roebuck) delivered yesterday. With much of what he said I agree. I think he can claim to be a reformer. But for an old parliamentarian I thought he showed a delightful irresponsibility. He is a finished speaker and his rhetoric was fine, but I am not so sure of the soundness of his mathematics. Business must deal in balance sheets, with definite items and conclusions, and his argument does not seem to add up. There must be an intake before there is an output, and one must bear relation to the other. His story about the castles on the Rhine was enchanting, but I am certain there are free-traders in Nova Scotia who think that those toll-gate castles have their counterpart to-day on the waterways of Canada and in the great centres where things artificial and iniquitous first show their head. He carried the dramatic scene to its climax when he raised the Jolly Roger—the pirate flag that we associate with the sea stories of our youth.

I believe the Minister of Finance will be delighted to reduce taxation. However, although the war is over, our responsibilities as one of the United Nations are not ended, and nobody will suggest that we assumed too many. I am all for lowering taxes, but I would point out, notwithstanding war-time taxation, the average man in Canada—including wage-earners in the lower brackets, where the subsistence level would apply—is better off than he was before the war. I am told on reliable authority that the increase in the standard of living is better by 15 per cent than it was before the war. At the same time the price ceiling has been maintained most vigorously, though, as we know, not without criticism.

I believe the first reduction in taxes should be in the lower income brackets, and that excess profits in whatever form, simply because they are excess, should be the first to be taxed and the last to be relieved. I do agree, however, that our method of computing the excess profits tax is outmoded. There should be a simpler way, perhaps by a general per-