down to us to ask for the expenditure of \$38,300,000 a year for federal purposes. Sir, the thing is wholly unjustifiable."

And again, Sir Richard said:

"I repeat it now that \$38,000,000, let alone \$40,000,000, is, in my judgment, a monstrous sum for the people to be called on to provide. When the United States mustered 20,000,000 strong its total expenditure for federal purposes was barely \$22,000,000."

A FORMER MINISTER.

Sir William Mulock, who was for nearly ten years a member of Sir Wilfrid Laurier's Government, made this statement a year before he took office:

"There is nothing to warrant this enormous expenditure of nearly \$38,000,000, except the fact that we are burdened down with debt and office-holders, great and small."

Mr. Charlton, a leading member of the Liberal party, declared:

"The Liberal party, if in power, could at once reduce the public expenditure and effect other savings to the extent of \$5,000,000 per annum without impairing the efficiency of the service."

In view of these pledges and declarations let us examine the taxation and expenditure record of the Government during the ten years that it has held office down to July, 1906, and compare the figures with those of the last parliamentary term under Conservative rule. (Public Accounts, 1906, page 54.)

THE RECORD OF TAXATION.

The following are the customs and excise revenues for the last five years in which the Liberal-Conservative Government held office:

	Customs	Excise	Total Taxes
1891-2	\$20,501,059	\$7,945,098	\$28,446,157
1892-3	20,954,003	8,367,364	29,321,367
1893-4	19,198,114	8,381,089	27,579,203
1894-5	1 7,64 0,466	7,805,733	25,446,199
1895-6	19,833,279	7,926,006	27,759,285
The average for the			•
	\$19,625,384	\$8,085,058	\$27,710,442

The next table gives the customs and excise revenues for the first five years in which the Laurier Government held office:

	Customs	Excise	Total
1896-7	\$19,478,247	\$ 9,170,379	\$28,648,626
1897-8	21,704,893	7,871,563	29,576,456
1898-9	25,316,842	9,641,228	34,958,069
1899-1900	28,374,148	9,868,075	38,242,223
1900-01	28,425,284	10,318,266	38,743,551
The average for th	e above five years		00,110,001
	24,659,883	\$9,373,902	\$34,033,785