matter is identically the same board which my right hon, friend appointed when he inaugurated and administered this scheme, and if it was safe to entrust to that board the purchase of seventy or eighty million dollars' worth of land, if the members of this board were honest and non-partisan in all their dealings at that time and under those circumstances, have we not every reason to believe they will be equally fair, equally honest, and equally non-partisan in handling this proposed readjustment of values, that is, in so far as the initial steps provided for in the resolution now before the committee are concerned? What are the initial steps? They are that an arrangement may be made as to the amount of this depreciation between the soldier settler and the board direct, without any local or judicial intermediary. The board and the soldier have been dealing with each other for a number of years. The board purchased the land for the soldier under the regime of my right hon. friend. He says himself this afternoon that the great bulk of the purchases were made at prices which were too high, and he admits that the great bulk of them were made at a time when he was in office. This goes to prove what I said a few moments ago, namely, that we will have to clean up the mess; and in our endeavour to do that we are subject to attacks such as those to which I have referred. The men who were in charge in my right hon. friend's administration are still in charge. My hon, friend the Minister of the Interior has not displaced the appointees of the right hon, leader of the opposition. Is it the fact that my right hon. friend knows what his party endeavoured to do that makes him so suspicious about what might be done?

Mr. MEIGHEN: Endeavour to do where?

Mr. DUNNING: In connection with creating a political machine out of the Soldier Settlement Board.

Mr. MEIGHEN: That we endeavoured to create a political machine?

Mr. DUNNING: I asked if the accusation that was made that we would have power to do certain things under this scheme is based upon the knowledge of what my right hon. friend endeavoured to do?

Mr. MEIGHEN: I ask my hon, friend now if he suggests that we attempted to make a political machine out of it?

Mr. DUNNING: My right hon. friend denies that he ever attempted to make it a political machine.

Mr. MEIGHEN: I am asking my hon. friend if he suggests it.

Mr. DUNNING: I suggest nothing of the kind, but I ask him to be equally fair to us and not suggest that we would do the same thing. That was exactly what my right hon. friend did this afternoon. He made the suggestion with regard to the members of the government that they would do what he himself repudiates having done when he sat in the seat of authority. Honesty is not a matter of politics. There are honest Liberals and honest Conservatives. I believe that my right hon, friend endeavoured to operate this scheme honestly and fairly, and I only ask of him that he will be equally generous with regard to the motives of those of us who are in charge of affairs now. That is not asking too much.

With regard to the machinery set up under this resolution, does my right hon, friend not see the similarity between this machinery which he condemns and that which he set up for the purchase of the land in the first My hon. friend from Brandon will recognize the machinery which was established, I am sure, and it did involve the appointment of local boards of appraisement. If it was perfectly right and just to have local boards of appraisement when the land was purchased, what then is politically or publicly wrong with having local boards of appraisement with respect to the depreciation which has occurred since? Surely that is a matter of common sense. So far as the government is concerned we would appreciate suggestions not actuated by political malice or partisanship, but suggestions of the character my right hon, friend made during the greater part of his speech when he got away from political spleen and political malice.

So far as the district court judge is concerned, he, of course, by virtue of his position, would be above suspicion of influence in connection with this matter, but would deal with it from the purely practical point of view. In regard to the appeal going to the district court judge, may I say this: In connection with matters of an almost similar character, having to do with land values for assessment purposes, for many years each of the western provinces followed the procedure of appeal to the district court judge. There is a tendency to get away from that practice nowadays. That is not due to any lack of faith in the judiciary, but because the determining value of land is not merely a matter of evidence; all sorts of opinion as to the value of a parcel of land are expressed