

complains? That is what I put to the house. Let us have no misapprehension about that. If these tariffs were wrong at that time, then they are wrong now. They are just as wrong in the hands of a Liberal government as they would be in the hands of a Conservative administration. And yet the hon. gentleman sees fit to sit as a member of the present government and see the province, whose brief he presented on that occasion, continue to be the victim of these tariffs. He sees the rest of Canada the victim of these tariffs, and he has not a word of protest. Has his voice been heard in this house, since he came here, demanding that these tariffs be wiped out? Has he asked that they be abolished? I have not heard it, nor do I see anything suggesting it anywhere on the record of Hansard. You will find, perhaps, one or two moments when he had some little hesitancy about the soundness of his own conclusions, but at page 98 of the brief he says:

The most accurate index of the varying rates of provincial consumption is afforded by the statistics of retail sales in Canada and its provinces as published by the Dominion Bureau of Statistics. On the basis of these figures the rates of provincial consumption in the various provinces are as follows—

The next step in the calculation is to apply these percentages, representing provincial rates of consumption, to the total figure representing the gross value of protected goods manufactured and consumed in Canada, viz., \$2,061,787,041. The results thus obtained indicate the consumption of protected goods of Canadian manufacture in the various provinces:

Prince Edward Island.. . . .	\$ 9,896,577
Nova Scotia.. . . .	76,492,299
New Brunswick.. . . .	62,472,147
Quebec.. . . .	490,292,958
Ontario.. . . .	817,704,740
Manitoba.. . . .	141,438,591
Saskatchewan.. . . .	141,644,769
Alberta.. . . .	135,253,229
British Columbia .. . . .	182,880,510

In order to obtain the figures representing the cost of the tariff in each province in terms of enhancement of prices due to protection the same procedure is followed as in items "3" and "4" of the preceding computation. When the comparative world prices are computed and the average ad valorem duty of 26 per cent in 1931 is applied to the results thus obtained the following tabulation sets out the provincial distribution of the cost of the tariff in terms of enhancement of prices to consumers in the various provinces.

Is it any wonder we have stress and strain when a member of the government puts up that sort of plea to the west? Is it any wonder there is friction? Who created it? Who created the cry of "east against west"? I shall presently refer to an observation of the Minister of Agriculture (Mr. Gardiner)

but this is what the present Minister of Labour said with respect to the enhancement of prices:

Province	Enhancement of prices due to tariff
Prince Edward Island.. . . .	\$ 2,042,150
Nova Scotia.. . . .	15,784,124
New Brunswick.. . . .	12,891,077
Quebec.. . . .	101,171,562
Ontario.. . . .	168,732,723
Manitoba.. . . .	29,185,740
Saskatchewan .. . . .	29,228,285
Alberta .. . . .	27,909,396
British Columbia .. . . .	37,737,247

In order to indicate more clearly the comparative position of the several provinces in relation to tariff costs, it is desirable to place such costs on a per capita basis. The following table gives the computation of the per capita distribution of tariff costs by provinces for the year 1931:

Province	Per capita tariff cost
Prince Edward Island.. . . .	\$23 20
Nova Scotia.. . . .	30 78
New Brunswick .. . . .	31 58
Quebec.. . . .	35 20
Ontario.. . . .	49 17
Manitoba.. . . .	41 69
Saskatchewan.. . . .	31 71
Alberta.. . . .	38 15
British Columbia.. . . .	54 36

Then follows a recapitulation in which the tariff subsidy per capita is set out. The tariff subsidy in Ontario is \$64.32 per capita; in Quebec, \$46.23; in Manitoba, \$28.44; in Saskatchewan, \$3.55; in Alberta, \$11.22; and in British Columbia, \$32.03. There is the statement made by the present Minister of Labour, which is the basis upon which the claim is being made by the four western provinces before the Rowell commission. With respect to Nova Scotia he closes in this glorious manner:

By segregating the figures of the above analysis, which apply to Nova Scotia, it is possible to present a recapitulation which will indicate the effect of the Canadian tariff on manufactured goods upon the income of this province for the given year 1931.

Total tariff cost in terms of enhancement of prices to consumers in Nova Scotia.. . . .	\$15,784,124
Total tariff subsidies in terms of enhanced prices chargeable by manufacturers of Nova Scotia ..	9,487,493
Net loss.. . . .	\$ 6,296,631

Now, sir, I note that on one or two occasions as the minister proceeded towards the end he became a little doubtful whether these figures would stand close analysis, and so he used the word "presumably" on more than one occasion.