Finance as to why the promises made in the budget speech of last year have not been kept. Why did the government not implement its undertaking then made to appoint a tariff commission? The Minister of Finance declared that it was necessary that expert evidence should be available to the government before tariff revision could take place. In that same speech the minister said he was desirous of securing a commission well qualified to advise not only on tariff but on kindred matters as well. Can it be possible, Mr. Speaker, that the commission appointed on April 7 last is intended to serve a double purpose? "Kindred matters" open a wide field of opportunity. The expression may be interpreted to mean a board that is directed to be very sympathetic with the manufacturers when they are making their X-ray examination, and to leave the impression upon the mind of the manufacturer that he was indebted in some personal or other manner to the kindness of the present administration. If the government had any such idea in mind when this board was selected I commend them upon their selection. The chairman, as we all know, is an old tried and trusted politician, recognized for a quarter of a century and more as the guardian of anything and everything that would tend to the benefit of the Liberal party. I am sure the hon. member for Brandon (Mr. Forke) is entirely satisfied with the appointment of Mr. McKenzie who, I am sure, he regards as eminently fitted to fill the position of first mate to the chairman of that board.

The Progressive party in the province of Manitoba opened up a wide field for financial operations in the elections of 1921 and 1925. I can quite understand that some explanation will be due from me in respect to this state-In 1921 a new and novel departure in political finance took place under the Progressive party in the province from which we come, a departure that was marked by the incorporation of a "New National Policy Committee, Limited," a company incorporated under the laws of Manitoba for the purpose of receiving and disbursing money for political purposes. According to the Manitoba Gazette the directors were practically all employees of the Grain Growers' Grain Company. It was a company formed to collect and spend money without falling foul of section 10 of the Dominion Elections Act, which states:

No unincorporated company or association and no incorporated company or association other than one incorporated for political purposes alone shall, directly or indirectly, contribute, loan, advance, pay, or promise or offer to pay any money or its equivalent to, or for, or in aid of, any candidate at an election, or to, or for [Mr. Rogers.] or in aid of, any company incorporated for political purposes, or to, or for, or in furtherance of, any political purpose whatever, or for the indemnification or reimbursement of any person for moneys so used.

The press of Winnipeg were very much interested when this notice was given in respect of those companies being formed by the Progressive party. Lawyers were employed to find out the direct meaning of those companies and this is the opinion of one of the most eminent lawyers in that city with respect to section 10 of the Dominion Elections Act. Hon. members must remember that this section is a child of the Liberal party, brought in and incorporated in that act as far back as 1907:

Section 10 of the Elections Act provides that the only company or association which can legally pay or promise to pay any money, or make any loan or advance, either to a candidate or to a political party is one incorporated for political purposes alone. It would, therefore, follow that under the act a company may be incorporated for political purposes alone and be quite within the law in making payment of money to any candidate or political party. The only persons who would be legally entitled to ascertain the source of these moneys would be the shareholders of the company.

Supposing such a company were incorporated to advance the fortunes of some one political party, and that some organization either within or without Canada were anxious of advancing the cause of that party for their own financial or industrial profit, it would be quite possible by paying their contribution to a campaign fund through the incorporated company to conceal the origin of the moneys. The successful candidate of that political party in making return of election expenses would show the receipt of so much moncy from the incorporated company, but there is nothing in the Elections Act which would force the candidate or his agent to divulge to the Chief Electoral Officer where that money was collected from. The incorporated company would be acting within the letter of the law, and no one opposed to that party politically, and to that company, would have any right to insist on any dis-closure of the origin of the campaign funds.

I may surprise the House when I state that even in the constituency of Nelson represented by my hon. friend the Rev. Mr. Bird, a company was incorporated under the laws of Manitoba called the National Progressive Political Association of Nelson Constituency, Limited, to collect, receive and disburse moneys for political purposes in that constituency. The names of the directors of that company so incorporated were:

Mr. James S. Paten, farmer of Benito;
Mr. Jethro Clarke, farmer of Swan River;
Mr. Robert T. McVetty, agent of Swan River;
Mr. William C. Hunt, farmer of Swan River;
Mr. Thomas C. Silverthorn, farmer of Bowsman.

These were the directors in the constituency of Nelson. Let me return to the hon member for Brandon, who also was a director of a company and evidently trafficked in campaign funds; for I find that in the election