

I felt that was the better way, but I did not press my opinion on the matter in the committee, because I was strongly of the view that it was far better to endeavour to improve the Bill in some way that we could agree upon than to place this House in the position of an antagonist of the other House in relation to a measure of this character. So I did not even propose an amendment.

The only other thing we thought could be done to improve the measure was this. While agreeing to the balance sheet as provided for by the Bill—agreeing to its terms in toto and to the removal of the duplication in the way chosen by the Government—we thought something should be done to make it impossible for anyone to say to the Canadian people: "Now your problem is done. We have cleaned it all up by bookkeeping. We thought we were under a heavy burden and had a great mountain to scale; but that is true no longer, for we have removed them with a fountain pen"—the way it was to be done in Alberta. And so that a multitude of people who are susceptible to that kind of thing should not be affected, we said it was better to attach to the balance sheet a statement to the effect that in order to present this balance sheet we had to write off a vast sum of advances to the railroad. It was felt that with this explanation a more wholesome condition of mind would be created and the balance sheet would be a more faithful statement of the facts.

There are a great many people in this country who consider this matter very important. While I think it important, I do not think the life or death of the country depends upon it. I believe that in a statement which purports to reveal the exact situation it is desirable that there should be something which puts the people of the country on guard against coming to the conclusion that we have wiped out all our troubles by simply adopting the brilliant idea of a new firm of accountants.

The suggestion of such an amendment was met, much to my astonishment, by a most obdurate and uncompromising attitude on the part of the Minister. We appreciate having ministers present in our committees. It is important that we should understand their viewpoint. It is not the purpose of this House to defeat Government measures, and we cannot be criticized as having adopted such a policy, for we have not done so. All measures but one that have come to us from this same Minister have passed this House, though politically his enemies here are two to one. Some of those measures passed over my objection, my friends on this side refusing to support me. I was astonished and shocked,

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therefore, when, after the defeat of that one measure, the Minister gave a statement to the press that the Senate could not forget its politics.

Hon. Mr. DUFF: We were very generous.

Right Hon. Mr. MEIGHEN: Very generous indeed. After two of his measures had been supported by this House his challenge as to the sincerity of this House was, I think, most uncalled for.

Then with reference to this Bill the Minister says: "No, I cannot stand even a footnote. Even though you leave the balance sheet intact, I am not going to let you put in a footnote referring to a schedule which gives the real position of the road." He went so far as to tell us that such a footnote would destroy the whole Bill, and that he would rather have the old balance sheet, with all its horrors; and he stated that this was the opinion of the Deputy Minister of Finance of this country, as well as of other officials. I say now what I said in the committee—that a more absurd and preposterous proposition was never addressed to intelligent people.

Some Hon. SENATORS: Hear, hear.

Right Hon. Mr. MEIGHEN: There ought to be a reasonable attitude on the part of ministers. I am sure that if the honourable leader of the House had been the Minister, or if the Minister who addressed us to-day in reference to another matter had been in charge of this Bill, we should never have had any difficulty.

In opposing the suggestion made, the honourable leader of the House said, "We do not want these liabilities in the balance sheet." I know we do not. We have decided that they shall not be in it. We suggest, not that they go into the balance sheet, but that there be an appendix of information so that no misconception may arise.

My honourable friend (Hon. Mr. Dandurand) said also that while our railway problem must be solved, it cannot be solved by the absorption of the Canadian National Railways into the Canadian Pacific Railway, because the country is opposed to such a solution. I agree with the honourable gentleman in his estimate of the attitude of the electorate of Canada. I do not think the people of Canada are yet in a mood to concede the necessity of the absorption of the National system by the Canadian Pacific. Let me add that I think they are now more disposed to agree to absorption than they were some years ago.

Hon. Mr. CASGRAIN: Hear, hear.