I thereby pay the miller's freight rate on his export flour for at least eighteen hundred miles. This is one of the unjust and undue advantages taken under the tariff.

But let me put the Canadian miller to another test. I find for the month of December last, flour in Minneapolis was \$1.21 per barrel cheaper than in Winnipeg. I am told that I should not take one month alone to fix the averages between the two cities. So I take the last seven months of 1928, and this is what I find: In June the price was 39 cents per barrel cheaper in Minneapolis than in Winnipeg; in July, 79 cents; in August, \$1.11; in September, 96 cents; in October, \$1.68; in November, \$1.37; in December, \$1.21. This surely goes to show the unjust advantage taken by the Canadian miller of the tariff as it stands to-day. It goes to show also the unbusinesslike and unscientific manner in which our tariff is made up.

But this whole budget, like its predecessor, tends to concentrate the wealth of the country in the hands of those who are already wealthy. Take a case in point. The budget provides that leather for the manufacture of gloves, mitts, and so on, is to be subject to a drawback of one-third of the duty paid, which is 15 per cent under the general tariff; whereas gloves and mitts carry respectively under the three schedules duties of 22½ per cent, 30 per cent and 35 per cent. What shall we say of the callousness of the protectionist and of the government that will put leather practically on the free list, but will penalize the workingman by imposing a tariff duty of over one-third the value of the goods he buys manufactured from that raw material? This incident well illustrates the injustice of the tariff as it stands. And what shall we say in this case to the Liberal government who would impair the revenue by placing this raw material on the free list and at the same time robbing the workingman of onethird of his earnings, as on a pair of mitts?

Sir Richard Cartwright once said in this House of Commons that red parlour methods were followed in the fixing of tariffs and that Sir John A. Macdonald would often call the manufacturers together, as he did once at Hamilton, and assess them for the privileges they obtained under the tariff system. Now how much did the government assess the beneficiary in this case, for campaign funds or otherwise, who gets 33½ per cent on his raw material while the working man has to pay a 35 per cent duty on his gloves? Is this what my Conservative friends call a national policy? Is this what the hon, member for Fort William (Mr. Manion) calls red-blooded Cana-

dianism? Is this what the hon, member for York-Sunbury (Mr. Hanson) calls a virile, independent Canadianism? And is this, let me ask also, what the Prime Minister (Mr. Mackenzie King) calls a fair tariff, as he did at Etters Beach last summer—"neither too high nor too low?"

Mr. McGIBBON: What do you call it?

Mr. EVANS: I call it absolute robbery. Now the United Farmers of Saskatchewan have repeatedly asked the Minister of Finance for the right to have the tariff advisory board conduct an investigation into the effect of the tariff upon agricultural implements and the ability of that industry to bear the unjust burden placed upon it. The hon. gentleman has not seen his way yet to comply with that request. He says that the tariff advisory board has not had time to advise, especially in cases where whole tariff schedules are concerned. Well, the tariff advisory board has just become a part of the Liberal electoral machine. Protectionists in this house are forever dwelling on the fact that many of our people go to the United States to seek a living. They would do well to turn their attention to the cause, which is the high cost of living. In the case of flour the cost to the manufacturer in Canada is less than in any other part of the world, but flour in the wheat fields to-day is dearer than in any other part of the world, even after it has been transported 5,500 miles. I submit that a fiscal policy that allows such abuses is a serious reflection on the intelligence of our people. It also has a serious moral effect on this whole country. Is it right or is it wrong? The hon. member for Nanaimo (Mr. Dickie) the other day, speaking on the budget, said that he would deal very summarily indeed with anyone who took advantage of the tariff to fix his prices. I have in my hand the report of the proceedings of the third annual convention of the Canadian Chamber of Commerce held at Quebec last June, and C. H. Carlisle is reported to have said:

No manufacturer who bases his prices on the tariff is fair either to his own particular company, or to that particular branch of industry, or to the Canadian people.

What shall we say to such statements? I have my doubts as to the sincerity of any man who will advocate a tariff for the sake of price-fixing and then say that he refuses to take advantage of it. To me it is simply unmitigated cant. Mr. Carlisle says it is not fair to the Canadian people; yet his company enjoys protection to the value of one-third in duty on the finished article, which is added to the prices of all rubber goods coming from his