

heard something today about somebody seceding out there; I am not going to secede. It is a great show in our own area, and I think the people sitting in front of the minister will agree that no other single event in Canada attracts the United States dollars which the Calgary stampede does; therefore I am simply making a plea that \$7,500, which will bring back fifty times as much, be granted. I am not expecting an answer to that at the moment because, as I say, I have written.

These other two matters I have taken up with the department or departments. The first has to do with refrigeration. I was very happy to hear the minister tell the House of Commons how courteous he was to everybody who came to see him. In order that he should not be lonesome on that pedestal may I immediately thank those under him in his department and in the Department of National Revenue for the great courtesy they have shown me in invariably turning me down in everything that I asked them to do.

I want first to deal with one incident which I think is entitled to consideration. May I, Mr. Chairman, say that I do not mention this or the next item in the House of Commons without first having done my best by correspondence with the department to get for these people what I think is simple justice. I tell you this simple story. There is a small outfit in Calgary which makes casing for refrigeration; that is, the wood, the furniture and the fittings that go with it, and they buy their refrigeration in Los Angeles. I think it was the evening of November 17 that the Minister of Finance, quite illegally, of course, pronounced his edict that things ended as of the date when Caesar spoke, or whatever the proper expression is.

Mr. ABBOTT: Whatever you want to call it, yes.

Mr. SMITH (Calgary West): This is a simple question. The output is very small. Fifteen people are engaged in the business of building these casings or set-ups, furnishing for refrigeration. They have a cash capital paid up of \$9,000. They had started a comparatively new business, and business was good. With assistance from banks and elsewhere they bought, it so happens, the same amount, \$9,000 worth of refrigeration. It arrived in Calgary at the Canadian Pacific railway warehouse at three o'clock. They were notified. They got in touch with their customs brokers. Those brokers informed them at that time that it was too late to get the thing cleared through customs, and then mighty Caesar spoke and their refrigeration was refrigerated

in the Canadian Pacific railway freight sheds in Calgary. Nothing was done to remedy that.

This was not a matter of prohibition, as the minister so kindly informed me last December; it was a matter of excise tax added to that price. They had arranged to dispose of the material. When the minister made his announcement he said it would be a temporary measure. Those persons who were to buy the material said, "Don't be silly; we are not going to pay that price. The minister says this is just a temporary measure." What has happened since I do not know. They could not send it back. They had paid for it. It may be lying in the Canadian Pacific warehouse yet. Now, Mr. Chairman, with respect and in all seriousness, I do think that goods which had been delivered this side of the border and were lying in a warehouse in Calgary or in Ottawa or in Toronto prior to this announcement should get some consideration. I am glad to see the Secretary of State for External Affairs in his seat. Title had passed. It may have been conditioned on a customs release; but the department absolutely refused to move from its position, and told me, and I think told these people, that nothing could be done, since no exceptions could be made. The exception should never have had to be made because it is unjust; it is wrong; yet, so far as I know, it stands unrighted.

Mr. ABBOTT: That was the tax.

Mr. SMITH (Calgary West): Excise tax.

Mr. ABBOTT: That is another resolution; that is not this bill.

Mr. SMITH (Calgary West): I am sorry, but I shall not repeat it. Do not forget that I mentioned it on this bill.

The other question which comes to my attention—and I may say it is among a very great many—has not to do with the excise tax; it has to do with prohibition. In the city of Calgary from which I come—and I am glad to see the Minister of Fisheries here; you see, he is our very good neighbour, and he is going to give us a fishing pool in the city square there and breed his own kind of MacKinnon trout; we have that all arranged—there is the only concern in the Dominion of Canada which is engaged in the manufacture of billiard room or poolroom and bowling equipment. I want to mention this particularly with reference to the exceptions which the minister said were being made in favour of the returned man.

A very fine gentleman by the name of Mr. Taylor wrote back the most pleasing letters, but at the end I found I was exactly where I started and perhaps a little more behind the