connection with tariff boards, and I came across the Recollections of Thomas R. Marshall. Mr. Marshall was vice-president of the United States for eight years, and during the time President Wilson was in power. I have given to the house the opinions of the protectionist members of the American tariff board, but I will now give the opinion of a low tariff man who was intimately connected with the administration of President Wilson. He said:

The attempt to take the tariff question out of politics is not nearly so successful as the taking of alcohol out of beer.

Mr. CHAPLIN: Was Mr. Marshall elected in Canada?

Mr. McMILLAN (Huron): Mr. Marshall continues:

As long as the congress of the United States levies the taxes and determines the sources from which the revenue shall be derived, the tariff will remain in politics. This is not a discussion of the right or the wrong of it. This is the frank expression of an opinion that a tariff commission is just about as valuable as a letter written by an inmate of an insane hospital. To pretend to organize a commission that will tell the difference in the cost of production at home and abroad, is no more possible than it is for a one-leged man to dance a hornpipe. You cannot even tell the comparative cost of production and the reason for it, in factories in our own land, our own state, our own community. It depends on the plant, the management, and a thousand other things. We shall never have any valuable information from a tariff commission until they find out how to make men and plants alike, and have them all moved by common impulse.

I believe we can obtain valuable information through the medium of a tariff board, yet I do not believe we can get information which will reveal why industries on one side of a street are prosperous and similar industries on the other side are not. Before we can do that, we must appoint men who have that superhuman vision that they can take cognizance of the human equation which is involved in all such industries. Show me an individual who has been successful along any particular line for any considerable length of time, and although I have never known him I can point to him as one who has carried into that particular line that care and attention to every detail of his business which, when properly directed, is likely to produce success in any line. As an illustration of that, I believe we had in the person of the present hon. member for Ontario (Mr. Moore) a chairman of the tariff board who was as much an expert in that line as any individual it was possible to secure. Notwithstanding all that my hon, friends opposite have said about the record of the hon. member for Ontario in that capacity, one thing we must all admit is that he commanded the respect, good will and attention of every individual or company who appeared before his board.

The part which I intend to emphasize in my closing remarks is this: I am sorry my good friend the Minister of Justice (Mr. Guthrie) is not in his place, because two or three years ago he read this very paragraph against the appointment of a tariff commission, and I should have expected that when this tariff board bill was being prepared, he would have been standing beside the Minister of Finance (Mr. Bennett) with a cudgel ready to knock him down if he added to it anything that would tend towards the creation of a tariff board which did not meet with his wishes. Where is he now? Is he like the great majority of hon members across the floor who seem to go into a condition of hibernation during the winter time and to all intents and purposes have become comatose in the summer time?

Hon. E. B. RYCKMAN (Minister of National Revenue): Mr. Speaker, I listened this afternoon to the address of the leader of the opposition (Mr. Mackenzie King), and I would not be driven to my feet now if anyone had corrected the two wholly erroneous impressions which the right hon. gentleman gave the house. I shall try to be as brief as I can. I recall to the house that he stated that those who had found comfort and consolation in the Combines Investigation Act would find themselves struck at by this legislation; that much labour, in which I know the right hon. gentleman was concerned, was involved in placing that act upon the statute books; that it had recently been invoked and that good had come from putting it into practice. The impression was left that this tariff board, composed of high protectionist members in sympathy with the leader of the government (Mr. Bennett), would, of course, in pronouncing upon a case brought before them in their capacity in relation to the Combines Investigation Act, set up a star chamber and decide in their own favour, the result being that instead of having a Combines Investigation Act as effective as we have it now, we would have something different and not making at all for the welfare of the people. If anyone will read this legislation he will see that not a single power given under the Combines Investigation Act is taken away, but on the contrary, those who have found profit in that act have an easier access or another avenue to the benefits which that act confers, because this board that we are seek-