

*Tax Reform*

too much to ask human beings to be completely impartial in situations like these. Considering their responsibilities in other areas, some of these senators will have difficult choices to make.

May I list some of the corporate appointments of some of the senators, Mr. Speaker. Senator Beaubien holds appointments to Canadair Limited, Empire Life Insurance Company—and we in the other place legislate with respect to life insurance companies—Holt Renfrew & Company Limited, Marshall Steel Company Limited, Beaubien Corporation, Belding-Corticelli Limited, Canada and Dominion Sugar Company Limited, Dominion Structural Steel, London & Yorkshire Canada Limited, and M.G.F. Management Limited.

Senator Cook holds directorships or appointments in the following companies: Cook, Bartlett, Chalker, Marshall & Thons, United Towns Electric; Dominion Buck Company; William Nosworthy Limited; Maritime Life Assurance Company; Newfoundland Fluorspar Limited; Great Eastern Oil Company—and it is significant to note that the Carter report has launched a major attack against the oil industry's depletion allowances. And this senator is a director of one of the oil companies of Canada. His other directorships are with Bank of Montreal, Colonial Cordage, and United North American Holdings Limited.

Senator Everett is the president of Royal Canadian Securities Limited, and his other appointment is with Dominion Motors. Senator Gelinis has appointments with The Mercantile Bank of Canada; Distillers Corporation (Canada) Limited; Canadian International Paper Company; Canadian Cement Company; John Labatt Limited; Canada Permanent Trust Company; Foster Wheeler Limited; Manicouagan Power Company; Sicard Incorporated; Global Life Insurance Company; National Drug & Chemical Company of Canada Limited; EMCO Limited; Hilton of Canada; Robert Mitchell Company Limited and North American Holdings Limited.

Senator Grosart is not shown, so far as I am aware, as holding any directorships. I think he ought to remain on the committee.

Senator Hayden holds appointments to the following enterprises: The Bank of Nova Scotia; Union Carbide Canada Limited; Rio Algom Mines Limited; Atlantic Sugar Refineries Company Limited; Acadia-Atlantic Sugar Company Limited; United Steel Corporation Limited; Parker Pen Company; Allied Towers Merchants; Scotts Restaurants; Capital Wire Cloth Limited, and Electric

Furnace Products. He holds ten other appointments as well.

Senator Laird has directorships with Western Ontario Broadcasting Corporation Limited, International Wire and Cable Limited, and Liquid Glaze of Canada Limited.

Senator J. D'Arcy Leonard holds directorships with Canada Permanent Mortgage Corporation; Toronto and London Investment Company Limited; Canadian Industries Limited; Canada Permanent Trust; Consumers Gas and Triarch Corporation Limited.

Senator Thorvaldson holds directorships with Western Gypsum Products Limited; Wesco Paints Limited; Weshoe Industries; International Savings and Mortgage Corporation; Marshall Wells of Canada; International Laboratories Limited; Anthes Imperial Company; C.A.E. Industries Limited; Canadian Premier Life Insurance Co.; Canada Security Trust Company.

I regret having to list these directorships and would have avoided doing so if the matter had been of less serious import. If the work of the committee is to meet with success it is important that the members of the committee in all ways be above suspicion. There is no room for divided loyalties. If the government persists with its intention to appoint members to the committee with divided loyalties it will be quite obvious that this government's child will come into the world still-born. It will be clear that the government is not really interested in tax reform and that the setting up of this committee is merely another delaying tactic. It will be clear the government will do little about the recommendations made some years ago by the Carter Commission.

The concluding words of Robert McKeown's article are:

Sorry, senators, but that's the way it must be if you are to avoid suspicion of conflict of interest.

No directorships, no retainers, no legal fees. Nothing.

Unless the government can assure us, and unless the Senate can join in giving that assurance, that those appointed from the other place to the committee will be above suspicion, the birth of the committee will be shrouded in suspicion.

• (2:40 p.m.)

[*Translation*]

**Mr. Henry Latulippe (Compton):** Mr. Speaker, we are for the setting up of a Special Joint Committee of the Senate and the