

my hon. friend from Mount Royal (Mr. White) said:

In a word, in my judgment the only way to bring about equity in taxation is to abolish the income tax entirely with regard to public utilities.

The day after the Montreal Light, Heat & Power Company increased its dividend! On May 3, Sir Herbert Holt, in an interview with the press, repeated that such just taxation "created an unfair discrimination." If his argument was listened to, the sky would be the limit with regard to profiteering. As the county council of my constituency and the councils of other local municipalities have protested against Sir Herbert Holt's request, I congratulate the Minister of Finance upon having declined in the public interest to grant it. Have we not already a council composed of men of outstanding ability, representing, industry, agriculture and labour, which formulates and executes measures for the maintenance of that equilibrium which ensures prosperity? Do we not find such a council right here? We already have it: The Mackenzie King government, which I am glad to support.

1. I shall first deal with labour. Labour was at an earlier date represented by the Prime Minister; the present Prime Minister was also the first editor of the Labour Gazette; he prepared the Industrial Disputes Act; under Sir Wilfrid Laurier he became Canada's first Minister of Labour; he was responsible for the appointment of a royal commission on technical education; he is the author of a famous book entitled *Industry and Humanity*, and he is an authority on labour problems and constitutional law. The present Minister of Labour (Mr. Heenan), locomotive engineer and deep sea diver, was born under a thatched roof in Ireland. He is the father of the Old Age Pension Act, from the operation of which 43,000 people are to-day benefiting in Ontario and the four western provinces.

Mr. QUINN: The hon. gentleman had better go down and take a look at the bottom of the sea.

Mr. POULIOT: I can see from my hon. friend's remarks that there are good and bad Irishmen. When my hon. friends get old they can migrate from Nova Scotia to the west and enjoy the benefits of that act. However, I do not think they will have to go to that trouble; soon a Liberal government will be in power in Nova Scotia and will come under the provisions of that measure. The minister is responsible for several orders in council regarding contract

labour and the forty-four hour week for Dominion government employees. This year he brought in bill No. 49, which I have advocated several times, with respect to fair wages and the eight-hour day for labour employed, by contract or otherwise, on Dominion public works. During the minister's tenure of office there have been approximately 160 disputes, any one of which might have been disastrous to the country; in all those disputes in which this department has been asked to assist, settlements have been made without loss of time, and the minister has intervened personally in many cases in order to prevent strikes.

2. Then let us consider how industry is represented. Senator Dandurand, Minister of State, leader of the government in the Senate and a former president of the League of Nations, is a banker; he is president of the Montreal City and District Savings Bank and of several other important business concerns. The Minister of Pensions and National Health (Mr. King), is president of the King Lumber Mills Limited, of Cranbrook, British Columbia. Last year the amount of pensions paid to victims of the great war amounted to about \$39,000,000, or \$6,000,000 more than when he took charge of this department. This year he will bring in new legislation regarding pensions, based upon the unanimous recommendations of a parliamentary committee which has been working under the very able chairmanship of the hon. member for Quebec South (Mr. Power). The very efficient Minister of National Revenue (Mr. Euler), has a most ungrateful task; he must collect the money. When he was appointed the total revenue from his department amounted to \$361,891,072.37; he reorganized his department into three branches, customs, excise and income tax, and last year he collected \$400,091,784.40, or roughly \$38,200,000 more than was collected four years ago. The minister is well known as a first class business man, and certainly deserves hearty congratulations.

Then we have the Minister of Trade and Commerce (Mr. Malcolm), a young manufacturer, who has done much for the expansion of Canadian trade in many ways. He has been very much interested in research and is responsible for the extent to which the National Research Council has continued and expanded its scholarships, assisted research programs and organized and developed new activities of the greatest importance. He has furthered the post graduate training of research workers, the coordination of research work, the organization of cooperative investigation, the prosecution of research work through assisted re-