known as the manufacturers, who appear to have a good many hands lifted against them. We find them attacked front and rear, on the right, and on the left; they are attacked coming and going. The principal reason back of these assaults appears to be that the agitators think it will be popular to attack them. Mr. Speaker, I am not here to defend the capitalist or any other class, but I think it is only fair that the man who puts his money into Canadian industry, who seeks to give employment, who does give employment, who creates markets and helps to develop the country, is no more deserving of attack because he makes a success of his business than is the farmer, the merchant, or the mechanic, who makes a success of his business. Why should one class be singled out as profiteers and the other commended as patriots?

During the war the industrial leaders of this country were as patriotic as any other Canadians. They contributed substantially in the production of munitions towards the winning of the war. A few of them probably made large profits, but it is also true that thousands of the workmen in the plants made unprecedented wages, and they are not the only ones who substantially increased their earnings. A large majority of plants, however, I am convinced, did not make exorbitant profits out of munitions, but they certainly did eminently patriotic service for the country.

I think it is sometimes forgotten that as a result of the great war many of our citizens do not realize the extent to which our industrial life was disorganized. With your permission, Mr. Speaker, I would like to refer, briefly, to what happened almost immediately after war was declared, in the county that I have the honour to represent.

In Pictou county we were the pioneers in the iron and steel industry in Canada. We were also the pioneers in shell forging and shell finishing. During the period of the war the Nova Scotia Steel and Coal·Company forged upwards of 15,000,000 shells, ranging in size from the smaller shrapnel, to the 12-inch high explosives, equal to 200,000 tons of steel. Their value would be in the vicinity of \$25,000,000. In addition to this they supplied large quantities of steel for other purposes.

The fact that we were able to undertake the forging and finishing of shells and thus keep our forces at the front supplied with munitions was not only a great factor in the winning of the war, but it was also a great factor in our industrial prosperity. Hundreds of carloads of shell forgings were shipped from the plant of the Nova Scotia Steel and Coal Company to the many shell finishing plants throughout Canada. Enormous quantities of steel and steel products were shipped directly to the Mother Country and to France by the Dominion Steel Corporation of Sydney. All the other steel companies in Canada, I believe, did what they could to assist in the time of need.

It may be interesting to note the total amount of federal assistance given those engaged in the development of the iron and steel industry. Extending over a period of twenty-five years, about \$17,000,000 was paid by the country in order to encourage the development of this great industry. The amount collected by way of Business Profits Tax up to March 31, 1919, was \$66,747,660. I venture to say that at least fifty per cent of this amount was paid by those engaged in the various iron and steel industries throughout the country. The Government has evidently received in direct cash payments at least two dollars for each dollar they paid out. Indirectly Canada was, many years ago, reimbursed fourfold for all the Federal assistance given towards the development of this industry.

As a result of our being able to undertake this important business, Canada was not only able to supply shells for our own forces, but in addition, we were able to furnish large quantities of munitions for the Mother Country and the Allied armies.

At the outbreak of war the plant of the Nova Scotia Steel and Coal Company, employing between four and five thousand men, was almost entirely turned into a munition plant. When the war terminated, their business was naturally disorganized, and what is true with regard to the Nova Scotia Steel and Coal Company is equally true, I believe, of nearly every other manufucturing concern throughout the country. It should be understood that the manufacturers had no option in the matter; their plants were largely under the control of the War Department. Mr. Speaker, I think we should congratulate the manufacturers of Canada in the way they met the situation after the termination of hostilities, or during the reconstruction period. It was evident that while the manufacturers were readjusting their plants there was bound to be a period of unemployment, resulting for a time in hardship to the employees in the larger manufacturing centres. This situation was inevitable. It must be admitted, however, that in most cases the employers did their best to meet the situation, with the result that Canada has less