the men he is trying to imitate; the pupil goes further than the teacher and model, because in the United States they have made at least a semblance of impartiality in the constitution of their board. They have apparently tried, on the surface anyway, to establish a certain equilibrium as to the views shared by the members of that board. As has already been mentioned, three of the six members of the United States board shall be members of one political party and the others shall be members of a different party. But even apart from that, they have endeavoured to have another safeguard of impartiality or at least to have everybody consulted as to the personnel of the commission and the character of the men who may be appointed to that board. They are appointed by the President of the United States, but on and with the advice and consent of the Senate, which in the United States is the leading chamber. A man to be appointed to the tariff commission of the United States has to be accepted by the Senate of the United States. In their Senate all parties are represented, and a man who would be strongly objectionable to one of the groups in the United States Senate would have no chance of appointment to their tariff commission. I believe there might be less objection to the term of office which this bill provides for the members of the board if they were appointed with some impartiality by a body on which different views were represented; for instance, by parliament, as parliament appoints the chief electoral officer; or they might be appointed by a committee of parliament on which members having different and opposing views would be represented. But under this bill, which as the Prime Minister indicated will become law, they will be appointed by the government presently in office, by gentlemen having a trend of view on fiscal matters which they themselves admit and which is well known to the people of Canada.

My right hon. friend the Prime Minister still insists that this tariff board is a mere fact-finding body. He stated yesterday that facts are found with a mathematical precision. There cannot be two opinions, he said, in answer to a question from this side of the house. The findings of fact cannot be disputed; they are not in the United States, he said.

Mr. BENNETT: May I correct the hon. gentleman? Perhaps it will conduce to the expedition of the debate. The question was put to me, whether the findings of fact could be disputed, and I gave as an illustration that

if the cost per unit in one country was 24 cents, and the cost per unit in some other country 20 cents, it was purely a question of mathematics that a 20 per cent duty on the 20 cents per unit would make that 24 cents, and thereby secure equality. As to the sufficiency of the evidence in finding out costs, there might be a difference of opinion, but the rate of duty to be applied to the facts as found can be ascertained with mathematical precision.

Mr. LAPOINTE: Perhaps I cannot do better than quote my right hon. friend. At page 3443 of Hansard he said:

When it is said that these findings of facts are matters of opinion, I can only say that the findings of the tariff board in the United States, to which I referred, are not findings of opinions, but findings of facts as such.

Mr. Young: Can they be disputed?

Mr. Bennett: They cannot—not by minds that accept figures as having any effect when employed mathematically.

employed mathematically.

Mr. BENNETT: Hear, hear.

Mr. LAPOINTE: Yet my hon, friend from Hants-Kings at last night's sitting showed in several instances that the members of the United States tariff commission were not of the same opinion as to their findings, and that they divided equally upon them.

Mr. BENNETT: That is not what I was dealing with at all. With my hon. friend's permission only-

Mr. LAPOINTE: Of course.

Mr. BENNETT: It is a question as to the use of words. I was dealing with mathematical precision, meaning that the rate of duty to be applied to the facts as found could be ascertained with mathematical precision. That is, the cost of production in one country is so much, the cost of production in another country is so much, the cost of production in another country is so much. If the cost of production is 20 cents in the one case, and 24 cents in the other, that is a matter of finding. Then it is a matter of absolute mathematical precision that a 20 per cent duty applied to the cost of 20 cents per unit will make that cost 24 cents, bringing about equality. That is what I endeavoured to make clear I was thoroughly acquainted with the differences of opinion in 1929.

Mr. LAPOINTE: If they have differences of opinion, will not my right honorable friend admit that it is important, advisable, nay, even essential, if we want to have impartia! findings, that gentlemen having different views should be appointed to the board? I think that that is a necessary conclusion