sented the people with a bill of \$70,000,000, and my hon. friend says yes to that. He is wrong to the extent of \$14,000,000. We are taxing the people only \$57,000,000. The other \$14,000,000 deficit was to be made up by a further reduction in the estimates already voted by this house.

Mr. RALSTON: My hon, friend said that it was only an estimate.

Mr. RHODES: My hon, friend is back now at his special pleading.

Mr. RALSTON: No.

Mr. RHODES: Oh yes, he is.

Mr. RALSTON: Be fair.

Mr. RHODES: The \$14,000,000 is the amount we reduced the expenditures by as contained in the votes in the estimates. The tax bills are \$57,000,000. So my hon. friend in quoting the editorial was wrong only by a matter of some \$14,000,000.

Mr. SPOTTON: That is not much!

Mr. RALSTON: Did I not understand my hon. friend to say that the \$57,000,000 was purely an estimate and that he was not able to say just what the taxes would produce?

Mr. RHODES: My hon, friend is quibbling again.

Mr. RALSTON: Did my hon, friend say that?

Mr. RHODES: I listened to my hon. friend without a single interruption and he will have an opportunity to reply to me if he so desires. I hope he will at least do me the courtesy to hear me for a few minutes. I was dealing with his citation of a bill for \$70,000,000, and I said that \$57,000,000 was the bill and \$14,000,000 was the savings, and both were estimates, of course. They could not be anything else because there are twelve months in the fiscal year and we are only in the second month of the fiscal year, and so my hon. friend must be patient for ten months more.

My hon, friend ought to know me well enough to know that I did not show any petulance in replying to my hon, friend from Prince. If I speak sometimes with earnestness, possibly with vehemence, I hope that he will not for one moment think I was imparting any degree of acrimony to the discussion. That is furthest from my thoughts. I say that one of the features that caused me to speak with more earnestness than usual was this fact, that it does not help the taxpayer of this country who is called upon to pay taxes, sometimes under extreme difficulty, to be told that he is called upon to pay taxes

because the government has been extravagant. When my hon, friend speaks of satan rebuking sin, let me say to him that that citation comes home to him and his associates with singular appropriateness when I point out to him that the major expenditures which have been made by this government have been on account of obligations inherited from the government of which he was a member. At a later stage, if not at this session, at an early stage of the next, I shall give figures to the people of this country indicating that we inherited obligations incurred by our predecessors to no less a sum than upwards of \$200,000,000, and we are now called upon as a government to meet these obligations lightly incurred by hon. gentlemen opposite. It is only a day or so ago that we had to meet an obligation in connection with the guarantee of the Montreal harbour bridge, which cost approximately \$200,000, and in the last year and a half between one and two million dollars on that account alone this government has been obligated to expend. I could cite case after case, and when we do meet a bill on account of an obligation incurred by hon. gentlemen opposite themselves, they blame the extravagance of this government. I have used an illustration before but never in this house, but I cannot resist the temptation to do so now. When hon, gentlemen find fault with this administration for their expenditures they remind me of the young man who murdered his father and mother and who pleaded for the clemency of the court on the ground that he was an orphan. As a government we meet the obligations incurred by our predecessors, and then when we pay the bills we are accused of being spendthrifts. This is hardly the time or place to enter into a prolonged discussion of that character, but my hon, friend from Shelburne-Yarmouth certainly gave me cause to depart a little from the estimate before us, and I must apologize to you, Mr. Chairman, but I do think that the committee will admit that I had at least some provocation.

Mr. RALSTON: I just want to give the committee and my hon. friend this one citation. He speaks of the \$70,000,000. I know he does not intend to mislead the committee, notwithstanding that he is both vehement and a little petulant, if he will permit me to say so.

Mr. RHODES: Not a bit.

Mr. RALSTON: Well, not quite so suave as usual. My hon. friend says that the \$70,000,000 was \$14,000,000 out. I read from my hon. friend's budget speech to find out how much money he was going to raise by