

people have taken a responsibility before Almighty God and this state. In any failure to fulfil their promises that could have been accomplished if they had been more diligent they have taken a responsibility for which God forgive them!

We believed that delayed deliveries upon contracts belonging to the early business should be paid for at a reduced price. Of course you cannot review a lot of contracts that were let at a high price and upon which satisfactory deliveries had not been made, and undertake to reduce the price for the later delivery, without somebody feeling badly. We asked the manufacturers holding these contracts to come to Ottawa when we said—"This price was given for prompt delivery. Months have gone by, it is long past the time for the completion of the contract, and there has been either no delivery or greatly delayed delivery. Under these circumstances, what is fair to the Crown? You do not want the Crown to pay for something it did not get. What is the decent thing to do?" And I would like to say this for my fellow-manufacturers—because I am still a manufacturer—I would like to say this for my fellow-manufacturers; that though the original price at which the contract had been made was reduced so that in the aggregate there was a saving to the Crown of four millions of dollars, no body of men could have been fairer than the manufacturers of Canada in meeting the situation. In the matter of renewal prices, over which there is from time to time some muttering, because men will have their complaints and seek to convey the impression that all is not well, we have sought to interpret what was a just price. We have accurate knowledge of the actual costs in many of the establishments in Canada, we know what the prices are in the United States, and we have to the last detail particulars of the costs in Great Britain. This renewal business from time to time is fixed in price with one governing principle—that we may be just to the manufacturer in Canada and that we may be just to the Crown.

It is very easy to develop a spirit of anger against profiteering as it is very easy to develop a spirit of anger against a government. But why at this time? This much must be said for the manufacturer: he at least is devoting his energy and his time to the production of something that is absolutely necessary to