

is found to exist. The duty upon the cheaper class of goods is much higher than upon the better grades, the average being 30 per cent. on grey and bleached cottons 35 per cent. on plain and striped denims, and 45 per cent. on the cheaper grades of heavy colored shirtings. On Congress shirting, a superior article worn by the rich and well-to-do, and costing the importer 11½ cents per yard, the duty is 23 per cent.; while on Oxford shirting, a cheap grade worn by the poor, and costing the importer 5½ cents, the duty is 42 per cent. A great number of instances might be cited, but the above will suffice. The assertion holds good in all cases that the woollen and cotton goods required by the poor are taxed much more heavily than the higher and more expensive grades of goods worn by the rich

PRICE OF COTTONS STEADY IN FOREIGN MARKETS.

The variations in the cost of raw cotton since 1879 have not been sufficient to exercise any marked influence upon the price of goods and the assertion that any advance in Canadian goods has been coincident only with an advance in the foreign article is not correct. Two short tables showing the range of prices in England in particular articles will illustrate this. We will first give the quotations of the celebrated Horrock, Miller & Co. in "A" cottons:

December, 1878	3½d
March, 1879	3d
August, 1881	3½d

We will next give the quotations of Finlay & Co. in "J" shirtings:

January, 1878	3½d
" 1879	3½d
" 1880	3½d
" 1881	3½d
" 1882	3½d

These instances will suffice to show that the market abroad for cotton goods has been steady during the above period. During that same period there has been a material advance in the price of Canadian domestic cottons.

We will first take the two brands of Hochelaga grey cottons most extensively used, as an evidence of the sharp increase in price since the duties were raised:

Grey H. H. H. cotton—Jan., 1879—	7·17c
" " " Year, 1879—	7·40c
" " " Dec., 1881—	8·62c
" XX " Jan., 1879—	8·09c
" " " Year, 1879—	8·32c
" " " Dec., 1881—	9·37c

We will next take two grades of Valleyfield bleached cottons, again selecting the brands most largely consumed:

Bleached X cotton—October, 1878—	5·40c
" X " May, 1879—	5·85c
" X " Year, 1879—	5·92c
" X " Dec., 1881—	7·12c
" OO " Oct., 1878—	7·42c
" OO " May., 1879—	7·87c
" OO " Year, 1879—	7·96c
" OO " Dec., 1880—	9·12c

Want of space prevents entering more largely into proof of material advance of price in Canada. The above, Hochelaga and Valleyfield quotations of grey and bleached cottons will serve as illustrations, and a careful comparison of the prices of the various grades of Canadian grey cottons shows that the average increase of price at the mill, between December 31st, 1879, and December 31st, 1881, is 14 per cent., while the increase of duty upon the same class of goods amounts to 12½ per cent. It is absurd to talk about the increase in the tariff having no effect upon the price of Canadian goods, for the facts uniformly show that Canadian goods are sold just far enough under the cost of the imported article to enable the Canadian manufacturer to secure the sale; and to effect this a slight concession only is necessary.

INCREASED COST OF GOODS DUE TO THE TARIFF.

The effect of the tariff has been to impose an enormously added tax upon the goods we buy of Great Britain and the United States. The cost of Canadian cottons is, on the average, over 25 per cent. higher than the same goods could be imported for free of duty, which increases the cost of our domestic production to the consumers of the country to the extent of \$1,000,000 per annum. Our imports of cotton goods last year paid a duty of \$2,271,937, which was \$486,156 more than would have been paid under the old tariff. Our imports of woollen goods last year paid a duty of \$2,345,627, which was \$815,773 more than the same goods would have paid under the old tariff. The Canadian consumers, therefore, paid in the fiscal year 1880-1 \$1,301,929 more for imported cottons and woollen goods than would have been paid under the previous tariff and in addition paid a sum exceeding the increased duties, for increased cost of Canadian cottons and woollens due to the increase of tariff rates.

ENORMOUS PROFITS OF COTTON MILLS.

Before the change of the tariff Canadian cotton mills were making profits that ought to have been satisfactory, and in the natural course of events those profits would have largely increased without any tariff changes, as soon as the depression in the United