## WALKER WALLACE LIMITED.

THE DOUBLE W.

31 S. PatrickStreet.
Toronto. 2. April 21st.
1926.

Lt.-Col G. R. Geary. House of Commons. Ottawa. Ontario.

Dear Sir: +

With further reference to our telephone conversation last Saturday morning; we are giving you below further pa ticulars with reference to the unexpected reduction in the tartif on Pasteurizers.

We manufacture machinery for use in dairies creameries and ice cream plants. One of our main lines of course, is Pasteurizers, and under the tariff item No. 548, the duty on these has been reduced to 10%. It was formerly 27%. This reduction was totally unexpected, as we had no idea, whatever, nor do we think that any person else, engaged in the dairy industry, had any idea, that the Government was contemplating any reduction of this kind.

There are four different firms manufacturing Basteurizers in Canada, namely:-

De Laval Co., Peterborough, Ont. C. Richa dson & Co. St. Mary's Ont. Gosselin & Co., Drummondville, Que. Walker-Wallace Limited, Toronto..

This reduction is naturally going to be a great blow to each of these manufacturers, for it is absolutely impossible to manufacture these machines in Canada, as cheaply as in the United States. For instance, one of the main materials used in the manufacture of these machines is tinned copper, and the duty on tinned copper coming into Can da is 30%. The first announce-

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