

From these prices, it is abundantly clear that the consuming classes in the United States were compelled to pay at least two dollars (gold) per barrel more for all the mackerel brought in by United States vessels during the existence of the duty.

What stronger evidence can be required than these facts (perhaps the only facts with reference to which the testimony of witnesses on both sides are fully and absolutely in accord) to satisfy an impartial mind as to the real incidence of taxation, upon the article in question; and inasmuch as the mackerel is the only fish the market for the best qualities of which is limited to the United States, it is not deemed necessary to continue the enquiry with reference to other fish products to which the markets of the world are open, and whose prices therefore can in no way be influenced by the United States.

Now, if your Honors please, there is but one other subject to which I will call the attention of this Commission, before I close, and that is to the offer made by the American Commissioners at the time this Treaty of Washington was being negotiated. I refer to the offer to remit the duty on coal, lumber, and salt. The circumstances are stated at length in the Reply of Great Britain to the Answer of the United States, and therefore, I need not refer particularly to the figures. The sum was \$17,800,000, as far as I can recollect. Now, if it is true, as contended by the United States in their "Answer," that the remission of duties means a boon to the persons in whose favor they are remitted, and that those persons are the producers, then it is clear that *this is a fair estimate put by the American High Commissioners themselves, upon the fishing privileges that they were then endeavoring to obtain from the British Government.* Whether that is a correct principle or not, is not what I am here to contend. My argument is that that was the view of the United States, as a country, believing in the proposition that the producer, and not the consumer, pays the duty.

In their own Answer they put the remission of duties which they say inures to our benefit at \$400,000 a year. While we do not admit the correctness of their view of that remission, either in principle or amount, their answer is an admission of their estimate of the value of the concessions afforded to them. If the concessions were worth as much as that, then the award of this Commission must of necessity be in favor of Great Britain for a large amount. But it may be said "you have got the value of this because we have remitted these duties." We have shown by evidence and argument conclusively that the producer does not pay one dollar of these duties, that fish from the Halifax market was sent there during the period when the duties were paid, and that the fish merchant here received back in his own counting house for the fish sold in Boston, as much money as when there was no duty paid at all. The remission of duty, therefore, is a benefit to citizens of the United States and not to us.

I have, in order to close this argument to-day, passed over a number of subjects which I at one time intended to call to the attention of the Commission. But the time is pressing. We are all to a considerable extent worn out with the labors of the Commission. Yesterday I asked the Commission to open at an earlier hour to-day in order that I might finish my remarks without further adjournment, and I am happy to be able to redeem my promise.

I have now brought my argument on behalf of Great Britain to a close. To the shortcomings and defects of that argument I am painfully alive. But the cause I have advocated is so righteous in itself, has been supported and sustained by evidence so trustworthy and conclusive, and is to be decided by a tribunal so able and impartial as that which I have the honour to address, that I entertain no fears of the result.

Although I rejoice that a responsibility which for many months has pressed with no ordinary weight upon my learned colleagues and myself, is well nigh ended, yet I cannot but feel a pang of regret that the days of my pleasant intercourse with the gentlemen engaged in and connected with this most important enquiry, are drawing to a close.

For the kind consideration, and unfailing urbanity extended to my colleagues and myself, I tender to your Excellency and your Honors my most sincere acknowledgment and thanks.

What shall I say to my brethren of the United States? To their uniform courtesy, tact and kindly feeling, we chiefly owe it, that this protracted enquiry has almost reached its termination without unpleasant difference or dissension of any kind.

To the cause of the United States, which both my patriotism and my professional duty constrain me to regard as utterly untenable, the ability, ingenuity and eloquence of Judge Foster, Mr. Dana and Mr. Trescot, have done more than justice. They have shown themselves no unworthy members of a profession which in their own country has been adorned and illustrated on the Bench and at the bar by the profound learning of a Marshall, a Kent, and a Story, and by the brilliant eloquence of a Webster and a Choate. From my learned, able and accomplished brethren of the United States, I shall part when this Commission shall have closed its labours with unfeigned regret.

A few words more and I have done. To the judgment of this tribunal, should it prove adverse to my anticipations, Great Britain and Canada will bow without a murmur. Should, however, the decision be otherwise, it is gratifying to know that we have the assurance of her counsel, that America will accept the award in the same spirit with which England accepted the Geneva judgment, and like England pay it without unnecessary delay. This is as it should be. It is a spirit which reflects honour upon both countries. The spectacle presented by the Treaty of Washington, and the arbitrations under it, is one at which the world must gaze with wonder and admiration. While nearly every other nation of the world settles its difficulties with other powers by the dreadful arbitrament of the sword,—England and America, two of the most powerful nations upon the earth, whose peaceful flags of commerce float side by side in every quarter of the habitable globe, whose ships of war salute each other almost daily in every clime and on every sea, refer their differences to the peaceful arbitrament of Christian men, sitting without show or parade of any kind in open court.

On the day that the Treaty of Washington was signed by the high contracting parties, an epoch in the history of civilization was reached. On that day the heaviest blow ever struck by human agency fell upon that great anvil of the Almighty, upon which in His own way, and at His appointed time, the sword and the spear shall be transformed into the plough-share and the reaping-hook.