

officials inflict injustice upon importers by erroneous and arbitrary rulings ;

That your Petitioners believe that these grievances could be removed by the establishment by Parliament of a Board of Experts, with power to deal with all questions and disputes between Collectors of Customs and importers as to rates of duty or classification, and as to value for duty, also to act as a Board of Reference in matters of seizures to the end that the technical facts of a case may be established prior to publicity, and with a view to avoiding practical injustice through error or precipitate action of irresponsible employees in the Customs service ;

That your Petitioners suggest with respect to the establishment of such a board of experts :

(a.) That it shall consist of five members, being one for each of the principal branches of trade as follows :—(1) Dry Goods—(2) Hardware, Oils, Paints, &c.—(3) Drugs, Chemicals, Fancy Goods, Stationery and Jewellery—(4) Groceries, Provisions and Fruits—(5) Leather and Shoe-findings ;

(b.) That appointments be made on the basis of competence for the Office ;

(c.) That sufficient remuneration be given to secure men technically competent and with business experience, so that the Board should enjoy the confidence of merchants.

(d.) That the Board be empowered to administer oaths and subpoena witnesses ;

(e.) That the Board's decisions be published periodically and sent to Collectors of Customs and Boards of Trade throughout the Dominion, which would promote uniformity as to classification and value for duty, and ;

(f.) That both the Government and importers should have the right of appeal from the Board's decisions to the Exchequer Court ;

That such a board of experts has for some years been in operation in the United States where it appears to have well fulfilled its purpose of insuring to the Government the full customs revenue intended by the Customs Act, of securing uniformity in valuation for duty, and of affording satisfaction to importers ;

Wherefore your Petitioners do pray your Excellency in Council to approve the enacting of legislation for the establishment of a board of customs experts as hereinbefore suggested, and so relieve them and importers generally from the serious disabilities now suffered by reason of lack of uniformity in the administration of the tariff.

THE CURSE OF CHEAPNESS.

The fact that large departmental stores exist in all of the larger cities and towns of the country, and that they are rapidly driving smaller concerns out of business, has awakened an interest in which the whole community participate. As with all other questions, to this there are two sides, some disputants contending that laws should be made for the suppression of the innovation upon old established methods, others averring that even if the smaller dealers are crushed out of existence by the new order of things, it is for the general welfare that the selling price of the necessities of life should be brought as low as possible. The question affects manufacturers in

various ways. The impression prevails that not only is the small dealer being driven out of business, but that the middleman will have to go also. It is a fact that some of the large departmental stores in one transaction frequently purchase larger supplies of certain lines of goods than are usually carried by pretentious wholesale houses. Why, then, should the middleman stand between the manufacturer and the retailer who distributes the goods to the consumer? Is it not better for the manufacturer to sell his products direct to the retailer than the jobber? If this is done the payment of the middle profit is avoided, the change inuring to a certain extent to the consumer. Perhaps this fact has its influence in developing the opposition shown to departmental stores by the wholesale men and the jobbers.

Another feature of the solution of the departmental store is, that in the driving out of business of the smaller concerns, the rental value of the premises occupied by them is inevitably lowered, to the great disgust of the landlords. In Toronto, as in other large cities, hundreds of small stores are vacant, and the little fellows who continue to hold out experience a precarious existence. What is to be done with these vacated places of business?

The only apparent use to which they can be put is to convert them into residences in which people of small means may live. For such a purpose they cannot be as remunerative to the landlords as before ; but the change of use would have a tendency to lower rents throughout the city, to the great relief of the people generally.

But these are side issues, the great question being as to whether departmental stores, bargain days and bargain counters are demoralizing in their tendency to the general good, and particularly to the welfare of those who are most affected by them. A clear setting forth of an important phase of the question is contained in an American contemporary in which it is shown that the ruling spirit in the mercantile world is cheapness, whose throne is upon the bargain counter. Before this tyrant every interest must bow. He exacts tribute from manufacturer, merchant, miner, planter, farmer, salaried official and wage earner. It is not surprising that the wage workers of the whole world are in a state of unrest bordering upon anarchy. They see that the steady tendency of the age is to lessen the cost of production. They are taught that other costs have a limit beyond which they may not go, except the cost of flesh and blood as paid for in wages. These must decline to meet the prevailing cry for cheaper products, but there is no mile-stone to mark the place where they may say thus far and no further.

There was a time when consumers demanded good goods and at reasonable prices. Employers could then pay fair wages for a fair day's work, and merchants paid tribute to quality, knowing that price was but one factor in a sale. But less than a generation ago there came into trade circles a new class of manufacturers whose sole idea of gaining and holding trade was by underselling all competitors. They ignored every question as to quality and harped solely upon their prices. If the buyer pointed to the inferior finish, the poorer workmanship, the doubtful quality, he was met with but one answer : "Look at the price !"