per cent., which is the percentage placed upon live animals by the Wilson Bill and the Bill as emanating from the Senate Committee so far as it has gone."\*

The facts that Canada and the United States have common trade interests-that the United States stands first on Canada's trade lists ;+ that the territories are adjacent and that one is in a high stage of industrial development while the other is less highly developed industrially, would lead one to conclude that the Tariff Policy of the United States must exert an important influence upon the Tariff of Canada.

\*Hansard, March 27th, 1894.

+In 1893 the total trade between Canada and the United States amounted to \$108,988,856. England stood second with a trade of \$107,385,718. (Statistical Year Book, 1893, p. 393.)

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