together in a Canadian public meeting should have heard his figures without seeing wherein he was wrong. What did he do? In the first place he took the bond price and compared it with the duty paid price, and when I get along a little further I shall elaborate more fully how he did this. He compared the bond price, or the wholesale price, with the retail price, and he compared the prices in the larger town of Kingston with the smaller town of Belleville. The hon, gentleman must see that such an attempt to arrive at any true opinion of the state of the sugar trade of Canada was erroneous and wrong, and that it was unfair to go before a public audience and take the bond price, the price at which sugar could be laid down in bond at Kingston, and compare it with the retail price in Belleville. With reference to a conversation he had with a dealer he says:

"He said: I have sugar, No. 9, Dutch standard, that I bought for 8s. 3d. sterling per 100 lbs."

I presume he means 112 lbs. He went on:

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"I then suggested we should make a calculation of the cost. We sat down and made a calculation; we added the commission, the freight, and all charges incurred before the sugar could be placed in bonded warehouse, and the result was, that we found the sugar cost him, laid down in his bonded warehouse, \$2.15 per 100 lbs. You can sell that, I said, for 2½ cents per lb. and do well. He answered: Yes, I wish I could sell all the sugar I can shovel out at that profit for a year, and then I would soon retire. At the meeting, in the course of my speech, and after referring to the way in which this sugar question had been placed before the people the previous night by a Conservative speaker, I asked the audience, at what price can you get your sugar to-day? A gentleman in the audience—whom, I presume, was a friend of the Government, because, as he replied, there was a ring of triumph in his tone—said, I can get 20 lbs. good yellow sugar to-day for \$1. Yes, I answered, sugar is very cheap; I believe you can, but all I have to tell you is this, that here, on this platform, is a gentleman, well known in Kingston, with whom many of you have traded, and he is prepared to-morrow, if you will go to Kingston, to give you 40 lbs. of sugar for \$1, provided you will pay the duty."

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Now I say that in that comparison he endeavored to lead that audience to believe that it was fair to take sugar at 40 lbs. for the dollar or $2\frac{1}{2}$ cents per pound, and set it against sugar at 5 cents per pound, the retail price in Kingston. He said further:

"If you have faith in that, and if it be true, you will find that you can get 40 lbs. for \$1, but I tancy before you can get it out of the bonded warehouse Her Majesty's officers will demand from you a very large sum

Now I say again that where the hon, gentleman erred in this case was that he endeavoured or wished the meeting to assume that under the tariff of hon. gentlemen opposite they could get their sugar out of bond in Kingston without paying the duty at all. The hon. gentleman laughs, but if he did not intend that, his remarks had no point at all.

Mr. PATERSON (Brant.) Did I not say that they paid the duty?

Mr. STAIRS. Yes.

Mr. PATERSON. How could they get it without paying the duty?

Mr. STAIRS. Yes, but your comparison was to show the difference in the price of sugar under the present tariff, and the price under the tariff of the preceding Government.

Mr. PATERSON. No; it was not.

Mr. STAIRS. Then there was no point in what you said. In proceeding with his remarks he went on to argue that Conservatives have professed that the duty in all cases does not add to the price. Now we know that in one class of duties that proposition may be true, but there is another class in which it is not true, and it has never been claimed by Conservatives in this House or in the country that it was true. If the duty is a revenue duty, such as it is on raw sugar, we must add the duty to the price, and it was never otherwise claimed. Let us see how the duty sugars, the yellow sugars, which are the cheapest—take the stands in this particular class to which the hon, gentleman grades costing 8s. 6d. in Scotland, and what we pay under the

bought for 8s. 3d. sterling for 112 pounds in Glasgow. was the estimate in his own figures and those of his friends, according to which landed in Kingston it would be \$2.15 in bond. I assume that to be correct, as it probably is. Now what duty is paid upon that sugar under the present tariff? The duty which would be paid on that sugar if it graded between No. 9 and No. 14 would be 75 cents per 100 lbs., or \$\frac{3}{4}\$ of a cent per pound; and 30 per cent. on 8s. 3d., or 54 cents, making \$1.29 per 100 lbs. So that sugar could have been laid down in Kingston duty paid at \$3 44, and the selling price would probably be in Kingston as he estimated it, \$3.79 per 100 lbs. He should have compared sugar which cost \$3.44 per 100 lbs, landed duty paid, in Kingston, against a price which he said was 5 cents per lb,, or a selling price of \$3.79 per 100 lbs. against a selling price of 5 cents. Now let us see what would have been the cost under the tariff of the late Government. Under that tariff the sugar would have cost to sell on the same basis which he fixes, \$3.70, or landed, \$3.35, which is only 9 cents more per 100 lbs. which the people of Canada are now paying for that sugar under the present tariff than they would have paid under the tariff of the late Government. So much for this aspect of the case as applied to yellow sugars. Let us now apply it to the case of granulated sugars. He accepts the price of that sugar as given in the Mail at three and one half cents. Now, I do not mean to say that that is a correct statement of the price at which granulated sugar could perhaps be bought, or the correct price at which granulated sugar can be entered for duty; and I did not claim so. But I claimed that the people of Canada can get sugar at 3½ cents a pound, which is very nearly equal in quality to granulated sugar; and let us see what that sugar, costing 3½ cents in Glasgow would cost landed in Canada. The cost would be 3½ cents, to which add 1 cent per pound, and 35 per cent. on 31/2 cents, or \$2.22 per 100 pounds, making the cost of the sugar \$5.72 duty paid, against at the least 65 or 62 cents per pound which the hon. gentleman claimed was the cost in Canada, or from 87 cents to \$1 per 100 pounds more than sugar of the same quality could be imported for. Now, it may be said in reply to this, that granulated sugar could not be imported at this price. The hon, gentleman has erred in the latter part of his speech respecting the import price under the present tariff. I wish to point out that granulated sugars form but a small proportion of the consumption of sugar by the people of Canada. It may not be amiss here to say that the hongentleman's figures prove a great deal too much for his case. If the people of Canada choose to pay 5 cents a pound for sugar which they could import from Scotland and retail at 4 cents, I am sure the hon. gentleman will not complain that it is through the fault of the tariff or the Government; I am quite certain that he will not make either the House or the people of this Dominion believe that it is. Then, Sir, I think the hon. gentleman very much exaggerated his case when he talked about the increased cost of sugar to the people of Canada under the present tariff. After giving the total consumption of sugar in the Dominion as 170,000,000 pounds, he said:

"The 170,000,000, allowing for the waste, would make about 150,000,000 pounds of sugar; 150,000,000 pounds at \$1.28 cents per 109 pounds would be just \$1,920,000, the export price for a year's consumption, if it were all granulated sugar."

Now, as I said before, not more than one-fifth of all the consumption of sugar is granulated. If we take the sugar, on his own showing, at 3½ cents, the difference in the cost of that sugar from Scotland under the present tariff and under the tariff of the late Government is exactly 35 cents per 100 pounds, or 10 per cent. on \$3.50. But take the Glasgow alludes. Taking his own figures, he says that it may be present tariff more than under the tariff of hon. gentlemen