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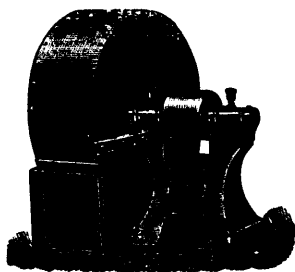
MONTREAL and TORONTO.

than the former. That America is a large exporter of leather to the United Kingdom shows that they can manufacture it cheaper. Considering that so much of the raw material has to be imported into the United States by the tanners, there seems no reason why leather should not be manufactured as cheap or cheaper in the United Kingdom. This applies especially to the finer qualities, such as patent leather, glazed kid, and others.

There is no doubt that as far as certain class leather is concerned, America possesses considerable natural advantages. There are plentiful supplies of suitable bark growing in the different parts of the country, and the tanneries have been placed at no great distance from it. The hemlock bark, which is that most used for tanning sole leather, is obtained from the forests situated in the States of Wisconsin and Michigan. It is also found in New York State and Pennsylvania, but not in such large quantities, and the supply is rapidly diminishing. The larger tanning companies in the west own large tracts of forest lands from which they draw their supply of bark. Oak bark, which makes the best leather, is not used in any large quantity in the eastern and central northern States. Oaks grow in the north-western and southern States, but only sparsely in the others. It is consequently too costly to use in comparison with the hemlock. For tanning the finer qualities of leather, chemicals and extracts are used, a large quantity of which is imported.

The United States is a large importer of hides. There were imported during the twelve months ended December 31, last, 307,257,924 hides, valued at £10,748,007, of which 152,792,232, valued at £3,815,987, were hides of cattle which pay import duty of fifteen per cent ad valorem, and 69,121,666, valued at £3,960,320 were goat skins, which are admitted free of duty. Of the total imports, 124,255,264, valued £4,288,707, came from Europe, and 66,212,792, valued at £2,191,451, came from the East Indies.

Those in the trade will doubtless be able to say whether the disadvantages of having to import this quantity of hides, bringing them from such great distances and paying fifteen per cent. duty, paying higher wages than are customary in Europe, and heavy railway and steamer freights, are compensated for by getting cheaper bark; if not, then there must be something in the process of tanning that



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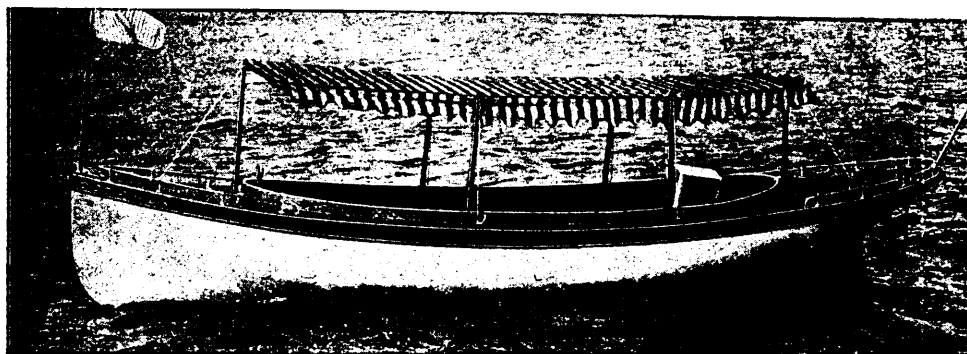
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