the Government plan in dealing with the sugar question. It appears that a slight change has been made in the original resolution submitted. The wholesale merchants who have visited this city have prevailed on the Finance Minister to strike out the word 13 and revert to the number that was in force for some time, No. 14. I think it was scarcely necessary for so many important gentlemen to come here to accomplish so little. But I think it is desirable that there should be an appeal from this House and from this Government to the country. We feel that the country must be made aware and the country must be informed on this subject. I now propose, in a very brief manner, to give some figures that will show the operation of the tariff in respect to sugar. I propose to do it in such a clear manner that every member of the House and every man of intelligence will be able to figure the matter out for himself. It has often been said that this is a very difficult question and that the people do not understand it. I simply ask hon. members to take down the figures as I give them. They can satisfy themselves as to the correctness of the market quotations and easily work the result out for themselves, and if I am wrong I ask to be set right now and here, because I call the attention of members to the fact that it will be important when they are on the platform, addressing the electors with respect to these matters, that they should be in a position to say that these figures were given in Parliament in the presence of the Finance Minister, and he did not challenge or at all events he did not prove their inaccuracy—if he does not do it—and if he does do so, I shall be glad to be corrected and to be set right. We will deal with the matter as per 100 lbs. to make it simple, and we will take the article of granulated sugar which is a uniform test and standard, and therefore one that may safely be adopted. I take the price of granulated sugar a few days ago, but as these are comparative quotations and taken at the same time, if the prices have varied a little in New York they have also varied in Montreal, and so there is no difference in result. The price of granulated sugar in New York, long price, is $6.25 per 100 lbs. The Canadian purchaser would obtain a drawback of $2.79 per 100 lbs., and also one-half per cent. discount for cash, making together $2.82 per 100 lbs., which would be taken off the price of the sugar. That would leave the net price in New York $3.43. The Canadian duty at present is as follows:—Specific at $1.50 per 100 lbs., $1.50; and 35 per cent. *ad valorem* on the long price of $6.25, which would amount to $2.18. Those two items, specific and *ad valorem* duties together, would raise the duty to $1.68 per 100 lbs. But that is not enough for our Finance Minister. He adds to that amount 7½ per cent. on the duty, which on $3.68 makes 27 cents, which brings up the total to $3.95 duty on each 100 lbs. of sugar, which cost in New York $3.43. I propose now to show the price at which sugar could be brought in and used under the Cartwright tariff in order to show the people—for there was a duty on sugar and the people were taxed highly—how greatly the burden has increased. Under the Cartwright tariff the price in New York would be, long price, $6.25 per 100 lbs. There would be a drawback of $2.82, leaving the net price $3.43. There was a specific duty of 1 cent. per lb. and 25 per cent. *ad valorem* on the net price, not on the long price of $3.43. The duty on that sugar under the Cartwright tariff would be $1.86 per 100 lbs., instead of $3.85 per 100 lbs. as under the present tariff. The total amount, putting the specific and *ad valorem* together, is 115 per cent., while under the Cartwright tariff it amounted to 54 per cent. *ad valoerm*. I desire now to make a comparison of prices. The price of granulated sugar in Montreal is $6 50 per 100 lbs. There is a cash discount of 2½ per cent., being 16 cents, leaving the net price $6.34 per 100 lbs. Let us ascertain what that sugar would have cost at New York under the Cartwright tariff. The net price would be $3.43. To that amount must be added $1.86 duty, making the amount $5.89. In other words, we would be able to obtain granulated sugar at $1 05 per 100 lbs. less than at the present time from New York. In making such a statement gentlemen sometimes remark that it can make no difference how we raise the revenue as we have to raise a certain amount, and if we did not have a high tariff on this article it would have to be increased on something else. The point to which I desire to draw attention to is, that while we would under the Cartwright tariff obtain granulated sugar at $1.05 per 100 lbs. less than under the present tariff, actually less duty goes into the revenue of the country by the present tariff than there was under the Cartwright tariff, as I will establish very clearly. The duty derived from 100 lbs. of sugar brought in for refining purposes is, according to the Finance Minister himself, $1.60 per 100 lbs. Now then it takes twelve and a half pounds extra of raw sugar to make 100 lbs. granulated, and therefore you must add one-eighth more to the duty. That makes 20 cents or altogether $1.80 as the duty which goes into the Treasury under the tariff now in force, on the sugar which would make 100 lbs. granulated, while I have pointed out that under the Cartwright tariff $1.86 would go into the public Treasury; so that you have a loss of 6 cents per 100 lbs. in revenue, or a loss of $1.05 per 100 lbs. in the consumption of sugar. Now, what does that amount to? The importations of sugar amount in round numbers to 200,000,000 lbs., or equal in granulated to 175,000,000 lbs. Let us call the $1.05 the even dollar, or 1 cent a pound, and that on 175,000,000 lbs. would be equal to $1,750,000. That is a serious loss, I submit, if we are really losing it, but when we are dealing in millions the people do not understand what we are talking about. Therefore it is well that we should bring it down to their comprehension, and I know of no way in which we could do that better than by the way in which hon. gentlemen opposite are in the habit of doing, in pointing to the benefits which we are supposed to derive by this exorbitant rate of protection, from the fact that we are giving employment to a certain number of men in our own country. That is true, and I do not want to close the refineries or drive workingmen out of the country. But I want to ask the House and the country if we are not paying too much for these men, and if there is not a way of getting them cheaper. According to the census of 1881, we had then four sugar refineries in the Dominion, employing 723 hands, and their yearly wages was $363,000, or, in other words, about $500 per hand. Since that time another refinery has been opened in Halifax, and therefore we will raise the number of hands from 723 to 1,000, as the result of sugar refineries being established in our midst. Now, what would $1,750,000 do for 1,000 men? It would pay every man of them $500 to do nothing, to be in the country and consume the eggs, the butter, and confer all the other blessings which they are supposed to confer on us. That would amount to $500,000, and we would have left $1,250,000 with which we could pay for a house and lot for each family at $1,250, and give it to them, and we could repeat the operation every year. And the amount, as I have shown to you, going into the Treasury by way of duty, is still less. Now, it will not do for hon. gentlemen to answer that in a general way, by saying that sugar is cheaper now than ever. That is an argument too silly—if I may use the expression—for any gentleman to use in this House. I might reply by saying that barley never was cheaper than it is to-day. Did the duty on barley bring the price down? Wheat never was cheaper than it is to-day, but did the duty on wheat reduce the price? If it did, hon. gentlemen are responsible for a great loss of money to the country. No, Sir, that style of argument will not do. It is a question of values and quotations, and it