marble quarry in the country, and the prospects for a marble mill soon, are poor. All marble that is imported being merely sawed to size (being otherwise in an unwrought state) should therefore be duty free.

The business has been fairly profitable.

R. W. Forsyth, marble and granite manufacturer of Montreal, says, the Dominion of Canada possess as fine marbles, granites and building stones as are to be found in any country. The use of the former, however, may be looked on as luxuries, and a sufficient home market does not at present wurant the development of these quarries, while the United States (our natural outlet) is closed by high duties, which in many cases amount to prohibition, which by the following I will endeavour to demonstrate:—

The ordinary cost of producing marble in blocks from the quarry may be taken at 50 cents per cubic foot. This article, of the commonest qualities, if exported to the United States (in the rough), is subject to a duty of 50 cents per foot (cubic) and 20 per cent. advance on the cost of production. This

Canada admits free.

The finer qualities of white or coloured marbles, which might be probably produced at about the same cost as the ordinary kinds, is subject to a duty in the United States of \$1.00 per cubic foot and 25 per cent. ad valorem, equal to about 225 per cent. advance on

the cost of production. This Canada admits free.

Sawn marble cut into slabs is a manufactured article and which can be produced for about 20—25 cents per foot superficial, $\frac{7}{8}$ of an inch thick, but when exported into the United States is subject to a duty of 30 per cent. ad valorem and 25 cents per foot superficial for one inch in thickness, and 10 cents per foot additional for every inch or part of an inch in thickness. This Canada admits free. This item is intended to be prohibitive for the protection of the marble sawyers of the United States, as it would be impossible to pay that duty and sell in that country, except at a great loss.

Granite and other building stones, except marble, which can be produced for about \$1.25 to \$1.50 per ton in the rough, is subject to a duty in the United States of \$1.50

per ton or about 100 per cent. on the cost. This Canada admits free.

Manufactures of marble exported into the United States is charged 50 per cent. ad

valorem. This Canada admits at 15 per cent. ad valorem.

Sawn marble when specially shapen, is at present on the 15 per cent. list, but the difference of interpretation of this clause by the Collectors of Customs at the various ports of the Dominion renders this very unsatisfactory, as goods paying duty at Montreal and some of the larger ports of the Dominion, pass duty free at many of the minor ports all over Canada, and is therefore an injustice to the consumers and importers at the ports where the law is strictly administered.

In my opinion, when marble is sawn or in any shape, except in block in the rough from the quarries, it is a manufactured article, and should not be in the free list, while the different stages of manufacture would be fully covered by an ad valorem duty, which, from the competition against the Dominion of Canada, should not be less than 25 per cent. If sawn lumber is a manufactured article, as compared with square timber and saw logs, so is sawn marble and wrought stone as compared with marble or stone in the rough from the quarries.

One of the latest developments of Canadian manufacture is the dressing and polishing of her red and grey granites, which are quite equal in colour and durability to the best Scotch granites, but with a duty of only 15 per cent. it is next to impossible to compete with Scotland, where the difference of wages alone is about 150 per cent. below

what we have to pay in Canada.

I am therefore of opinion that while I would be willing to accept reciprocity with the United States for the foregoing articles of manufacture and raw materials, in the event of not receiving this, or the duties in some measure assimilated to those of the United States, that the Canadian duties on all stone or marble other than in blocks in the rough from the quarries, which duty should not be less than 25 per cent. ad valorem, and under such amount of protection I believe that our Dominion stone and