Here I beg to direct attention to the enormous increase in the stocks held by the distillers owing to the ageing laws, and to once and for all set at rest the insinuation that the latter was a device of the large distillers to squeeze out the small fry. As to this latter there is no truth whatever.

Perhaps a comparison of the stocks held by the distillers during the past two years in the different Inland Revenue Divisions in Ontario, may make clear the recent great accumulations of stocks and form the basis for certain deduc-

tions.

There was held in stock by the distillers:—

														Gallons.	Gallons.
														1st July, 1892.	1st July, 1893.
Toronto Di			_		٠.		٠.		-		-		-	5,327,639.75	5,426,268.51
w musor	• "	-		-		-		-		-		-		3,951,643.58	4,428,232.63
Prescott	"		-				-		-		-		-	1,205,865,54	1,301,467.20
Guelph	**	-		-		-				-		-		707,436.18	821,363.59
Hamilton	44		-				-		-	•	-	,	-	433,663.97	491,605.74
Belleville	"	-		•		-		-		-		-		548,300.84	604.836.96
														12,174,594.86	13,679,774.63

This immense amount of spirits, held in stock by the distillers—held in stock because of the regulations of the Government—has a most important bearing when the questions of "loss of revenue" and "compensation" come to be discussed.

Let me come now to the quantities of grain used. I herewith present a table showing the different amounts and kinds of grain used in the distilleries during the ten years from 1883 to 1892, taking the years ending 30th June. The totals show as follows:—

				Bushels.
Malt (from barley)		 		1,090,071
Corn	-	 	<i>:</i> .	10,981,710
		 		2,199,875
Wheat	•	 		104,087
Oats		 		342,970
Barley (not malted)	•	 -, -,	• . •	16,087
•				11 747 800

In which is not included 121,237 lbs. of mill offal used iu. 1886, 1,392,654 lbs. of molasses, 13,065 lbs. of buckwheat and 379,923 lbs. of ground apples and cider. The detailed statement is too bulky to be transcribed but is available at any time.

We have now statements of the product, amount entered for consumption, stocks in hand, grain used, etc., for a term of years, and all taken from official sources. I will now give you a census of the trade obtained from the distillers themselves, and which is not to be obtained from any official source. I have secured from each distiller a statement of his business in detail for the year ending 30th June, 1892, and which I believe to be correct in every particular. The statement contains within itself all necessary explanation, and the totals are as follows:—

## SCHEDULE OF DISTILLERS, YEAR ENDING JUNE 30th, 1892.

## GRAIN PURCHASED:

Corn:																
Number of bushels -		-		-		_				-		-		-		1,380,252
Freight paid on same	•				-		-		-		-		-		-	\$86,109
Duty paid Customs -		-	•	-		-		-		٠-		-		-		111,350
Cost of the grain -	-		-		-		-		-		-		-		-	793,067
Rye and Wheat:																
Number of bushels	•		-				-		-		-		-		-	273,045
Freight paid on same		-		-		-		-		٠ -	•	-		-		<b>\$12,668</b>
Duty paid Customs (job	lot)		-		-		-		-		-		-		-	15,888
Cost of the grain -		-		-		-		-		-		-		-		170.586