Columbia, I can safely say that the country as a whole, in its solid material prosperity and sound financial condition, has never been Columbia, I can sately say that the country as a whole, in its solution material prosperity and sound financial condition, has never been (during the period mentioned) as truly prosperous as at present. I believe this statement will be confirmed by every leading banker and merchant throughout the Dominion. You are at liberty to use this letter in any way you may think best."

We have taken the felt hats and woollen caps, the woollen clothing and the cotton underclothing, and, for the mass of the people, it does not appear to have cost them a great deal more for these articles—it cost them somewhat less; but, at any rate, we say they have cost them no more than under the Tariff of 1878. Let us see, what other articles have been affected by the Tariff. We increased the duty considerably on waggons and carriages. I have several statements all pretty much in the same direction-but I have one in particular in which is given the prices of waggons and carriages. Waggons which sold in 1871 for \$64, sold, in 1878, for \$62, and, in 1881, for \$66. Carriages which sold in 1871 for \$110 cash; in 1878, for \$105 cash; and in 1881, for \$100 cash. A carriage that sold in 1871 for \$120, sold in 1878 for \$100, and in 1881 for \$100. A covered buggy, first class (giving the description of it), which sold, in 1871 for \$170, sold in 1878 for \$160, and in 1881 for \$150; so that the increase of duty on carriages has not had the effect of increasing the price to the purchaser. Ploughs are selling at 15 per cent. less than in 1878. All agricultural implements are selling from 5 to 20 per cent. less than they sold in 1878. Organs are selling at 15 per cent. less than they were sold for in 1878, and the business has increased nearly four fold. Sewing machines are reduced in price \$10 each, and the business has trebled or more. Boots and shoes, and leather manufactures, first-class custom work, has increased in price about 15 per cent., equivalent to the wages of the men employed in that particular work; but factory goods are sold at from 10 to 25 per cent. less than in 1878, although the price of labor has increased. Lamp glasses sell at less than in the United States in 1878. In hardware goods there has been an increase in price for a portion, but not greater than the increased cost of labor and of raw material, but a large portion are sold lower than in 1878. The best class of furniture is selling at a somewhat higher price than before -that is, the very best description of furniturebut the furniture that is used by the masses of the people, manufactured at the large establishments of the Dominion of Canada, is sold as low, and lower in most cases, than it was in 1878. The price of iron castings in 1882 is 9 per cent. higher than in 1878; in 1879 the prices were at the lowest, pig iron being cheaper than at any period since. The increase in the price of iron castings is about 15 per cent., or equivalent to the increased cost of the pig iron and the labor—principally of the labor. Cut nails are 5 per cent. lower, and finish-ing nails are 9 per cent. lower than in 1878; pressed spikes, are 12 per cent. lower than in 1878, and railway spikes, \$2 per ton lower than in 1878. Horse shoes are 8 per cent. higher than they were in 1878, because when the machine made horse-shoes were first introduced, in order to induce those who required them to abandon the manufacture of shoes, the prices were put down, and consequently they were lowered in 1878, and are now selling at 8 per cent. higher than in that year; but for nails there has not been an increase in price, though we have increased the duty upon them. Let me say that, as far as these particular manufactures are concerned. it does not appear that the consumer has been called upon to pay anything more, as a rule, but in some cases less than before, and consequently the Tariff, to the masses of the people, with reference to these manufactures, has not been oppressive. An hon. gentleman opposite, the member from the County of St John's, the late Minister of Customs (Mr. Burpee) took a different view of this subject. His view per cent. as near as can be gathered on the articles was endorsed by the late Finance Minister. He evidently named. Now, Sir, that being the case, let us consider the Sir LEONARD TILLEY.

entertained the opinion that this was a protective policy, and that it would increase largely the consumption of home manufactures at a higher price and yield less revenue. That hon. gentleman stated—and the late Finance Minister said that no answer had been given to it-that, under the operation of this Tariff, we would tax the people \$7,000,000 more than before, and they would pay but \$2,000,000 of that into the Treasury. Now, there has been \$6,000,000 paid into the Treasury over and above what was collected in 1877, and if we increased the manufactures last year by \$15,000,000, the average duty that would be imposed if imports would be 20 per cent, and if the increased cost to the consumer for that \$15,000,000 worth of goods, manufactured in the country, was equivalent to the duty, then the hon. gentleman might claim that the people paid \$3,000,000 for these goods that did not reach the Treasury; but I have shown, that, instead of paying the increased duty that was imposed, they have these goods as cheap as they were before the change and we have the \$6,000,000 in the Treasury, and the people have paid no more for the goods manufactured under the protective policy. There are a great many statements made about the taxation of the working man, and especially upon the farmer. Now let us look at that view of the case for a moment. There is a good deal of sympathy manifested for the farmer. I, on a former occasion, made the remarks in answer to some statements made by an hon. gentleman that the farmer was heavily taxed under this Tariff, that from the peculiar position of the farmer, he would not in proportion to his means contribute as much as certain other classes. It was afterwards stated that I had said they would not pay their share, or would not pay enough into the Treasury. I simply said that under the Tariff, owing to his peculiar position, he would not contribute as much as some other classes of persons who were not producers, and who consumed largely of imported goods. Now, let us for a few moments consider the condition of the farmer in the light of the facts I have just presented-and when I am referring to the farmer, I desire to include the mechanic and the laborer. I am referring to the masses of the people of Canada. Let us see now under the change in the Tariff that has been in operation since 1879, with the reductions proposed to-day, how the farmer, mechanic and laborer stands. His tea will cost him 5 to 6 cents a pound less than it did in 1878. The duty is removed off his coffee. The sugar, considering the middle man and his profits, is at least 50 cents per hundred pounds lower than before. His molasses is 10 per cent. less than he paid in 1878. With reference to rice he will be able to obtain it, under the new arrangement, a little less than before. Soap has increased about $12\frac{1}{2}$ per cent. in price, the increase, however, is due to the raw material from which it is manufactured, and this raw material pays no duty. With reference to spices the duty remains unchanged. With reference to woollen goods used by the masses they are as cheal, or cheaper than before. With reference to woollen yarns they are as cheap or cheaper than before. Hats and caps are also as cheap as they were before. Custom made boots and shoes are 15 per cent. more, the others less. Agricultural implements are from 5 to 20 per cent. less than in 1878. Sewing machines are \$10 less than before; carriages less than before; lamp shades and glass ware are less than before; organs are less than before; nuts and bolts, which I did not refer to previously, are less than before; furniture of common qualities is as low, if not less than before; nails and spikes less; horse shoes a little higher; stoves and castings a little higher; hardware, taking it all round, a little higher; tools and files less than in 1878. The reduction in cost will average from 5 to 10