advertisement thus given them their business has, I hope, been increased. I hope the hon. gentleman will visit all the towns and give these gratuitous advertisements to all the manufacturing establishments everywhere; but I would beg him to remember that all constituencies are not composed of towns, that there are a few farms in the country and a little portion of his time had better be directed to examining and enquiring into the condition of that class of the community which he promised so long, but which he has not yet found leisure, to visit. The hon. gentleman began his operations by the publication in the Gazette, after a reasonable interval, of his balance sheet for the year, and I must say, I was surprised that he should have set his hand to such a statement. Mv hon. friend beside me (Sir Richard J. Cartwright) has demolished, and I suppose will again demolish, here in presence of the hon. gentleman, the calculations which justified, in his view, the proposition that \$1,300,000 of revenue had been anticipated by his operations. But, assuming all that, assuming it to be an accurate calculation that \$1,300,000 had been anticipated, I am not aware of any precedent whatever for any Finance Minister making or authorizing any statement of revenue of any country which would include so large a portion of the whole as that already received, which was not really received in the year, but added for the purpose of forcing a less un-favorable balance than the real statement would have brought down. There are many points in which the hon. gen-tleman strove to satisfy the electors of Ontario that the Tariff was a blessing to them. I do not intend to follow him through all his fallacies. I wish to advert, however, to one or two in particular, because the speech brings up the subject in a prominent manner, and the honorable gentleman from West Toronto, in general terms, asserted a feeling of the country in regard to the Tariff which, in my opinion, is wholly incorrect. The Finance Minister referred to the duty on coal on several occasions, and he declared that that duty was imposed in pursuance of the policy of creating good feeling and inter-provincial trade, that all parts were benefitted by it. Well, we desire to create good feeling as much as he can. We desire to foster legitimate inter-provincial trade as much as he can, but we altogether deny that either a good feeling or legitimate inter-provincial trade can be created by the process by which he seeks to accomplish these objects. Now, it was very amusing to hear, in the very next breath, the hon, gentleman topple down his house of cards when he said :-

"I may say, as a member of the Government, that if the American people will take off their duty on coal and admit, free, the product of our Nova Scotia mines, which lie convenient to their hand, we will take off our duty on coal, and let the West have theirs free as before."

Well, what about the kindly feeling and inter-provincial trade? Is kindly feeling to be restored and legitimate interprovincial trade to be created by the imposition of the coal duty which forces Nova Scotia coal to the West; and yet is the Finance Minister prepared to forego these advantages in order to secure the free admission of their coal into the United States? But the hon. gentleman ventures to defend the tax on another and wholly inconsistent ground. He defended it as a revenue tax, in which case it could not produce, of course, that kindly feeling by creating inter-provincial trade; and he said, as a revenue tax, if we do not get the revenue out of you this way we must take it some way else. As a revenue tax it fails in its object of promoting inter-provincial trade and is besides wholly indefensible, because the hon. gentleman is not entitled to take revenue out of one section of the country and leave the other untaxed. It is a local, sectional, partial tax, not merely upon the whole country, nor upon a whole province, but upon a particular portion of the population of that province, and therefore, as a revenue tax in that particular, and also because it is a tax on a first necessity of life, and a raw material in effect, it is wholly indefensible. The hon. The hon. gentleman said the coal tax was not "a patch" to the Tariff. 2

the coal oil duty. He declared that the imposition of the coal oil duty was necessary to the building up of a great industry, and that the industry was entitled to some consideration. Why was it entitled to consideration? Let me give you the answer in the member's own words : "Inasmuch as we have not the free flowing oil wells that they have in the United States, but are obliged to produce it at a great expense of unprofitable labor," we are compelled to impose a duty of 200 per cent. on the raw material and some-thing like 60 per cent, on the manufactured article. Well, upon this coal oil question I think another observation has to be made. In the first Session of this Parliament, in the very last days of the Session, a bill was passed, read through its three stages. I think, in a day, perhaps in a moment, without any time for its consideration. It was known that what might be expected to happen did happen, that the bill was a mistake in many material parts, that it was ill considered, that the proper opportunity for consideration by all parties interested had not been given, and the natural result followed. Last Session, in just the same way-not in all particulars, because in some respects the question was under debate for a long while on the motion of the hon. member for Stanstead (Mr. Colby)-the Government brought in a bill at the end of the Session, and it was run through without any opportunity being given for enquiry or investigation; and it has turned out that, in one particular, some of the unfortunate results of that legislation have been due to that circumstance. I refer to the change in the specific gravity, which a letter written in the name of an oil producer, states was known only to one party interested in the trade, and the others were not able to discuss, and which has had the effect of very largely increasing the price. I suppose, in this Session, we shall have a third coal oil bill. I hope it will be brought down in such time that information on a subject somewhat abstruse and technical, and on which it is important that the views of those interested should be known, may be obtained. The hon. gentleman also adverted to the sugar duties, and more than once brought forward an isolated fact in a manner which I regretted to observe, and which was not intended no doubt, to produce a false impression, but which did produce an impression wholly at variance with the facts. The hon. gentleman used, at Stratford and at other places, language like this:

"Let me point out another fact: It is this—that refined sugar has sold at our refineries in Montreal for less than it could have been imported at that time if the old tariff had been in existence. There may also at times have been a slight increase in the price; but though there was that slight increase, you must remember that that increase has been amply covered by the lower duty collected on the lower grades of sugar."

Now, Sir, what I complain of is that his statement indicated that sugar was, as a rule, and upon the whole, not sold at prices higher in Montreal under the new Tariff. The hon. gentleman adverted to some occasions on which, owing to the state of the market, there were no differences in price, and he used that statement as indicative of the general result. Well, Sir, that surprised me at the time, because those of us who had looked at the discussions as they had been going on from time to time, and had been observing the quotations, were led to the conclusion that this would not be a fair inference from the course of trade. I have not verified the figures, but I have observed the figures which have been published in a newspaper in the hon. gentleman's own city. They show that the average New York price was \$6.13, which with the duty added would be \$8.65, while the average Montreal price was \$3.70, making on the average a difference of \$1.04, or \$1,144,000 on our average imports, and a much larger sum on our imports of 1880. I believe, if you take all periods of the year, you will find a general current of prices which would produce this, or something like this, result. The general tone of the speech has been to attribute the improvement in business largely We aver that that improvement is