

the steel tubing, on which a duty of fifteen per cent. was paid. The duty on the steel balls and other accessories was thirty per cent.

Sir Richard Cartwright, who had been examining the figures in a blue book, remarked that the average value of bicycles imported in 1895 was \$10. Mr. Thomas replied that the wheels were of a poor quality and that they were invoiced lower than they were sold for in the United States. He said that last year Lozier & Co. turned out 3,000 wheels. Mr. Thomas informed the Commissioners that the Evans & Dodge factory had turned out 1,500 wheels. They had made shipments of wheels to England and to South Africa. Mr. Thomas stated that his firm had sent a shipment to the Crystal Palace Exhibition at London. Nothing of consequence had been done, however, in the line of exportation.

LADIES' WHITEWEAR.

The manufacturers of shirts, shirt waists, blouses, collars, cuffs and underwear were represented by Messrs. W. J. Gale, A. A. Allan and H. J. Caulfeild.

Mr. Gale read a typewritten memorandum setting forth the condition and requirements of the trade. The inability of the Canadian manufacturers to compete with European and American producers was pointed out, and the reason alleged therefor. It was said that raw material and labor cost less in Europe, and that raw material was cheaper in the United States than in Canada. Cottons were from twenty-five to thirty per cent. cheaper in the United States than in Canada, and thus the American manufacturers were enabled to make a slaughter market of this country. Another consideration which was mentioned was that the season in Canada began nearly two months later than it did in the United States. In Europe both capital and machinery cost less than they did in Canada. In Europe raw material cost on an average 27½ per cent. less than in Canada, and skilled labor less than one-half the cost in Canada. The United States manufacturer as soon as the season there was on the decline sold his surplus stock in Canada for any price he could get for it. Were it not for the unfair competition of the United States in the line of undervaluation and price-cutting, the Canadian manufacturers could keep their factories running six weeks longer in the season. The retail selling price of shirts, shirt waists, blouses, collars and cuffs was stated to be lower in Canada to-day than ever before. The present duty on shirts costing more than \$3 a dozen is \$1 a dozen and twenty-five per cent., while on shirts n.e.s. it is thirty-five per cent. The deputation asked that the \$3 limitation be struck out, that shirts, including shirt waists and blouses, be made \$1 a dozen and twenty-five per cent., that collars be placed at twenty-four cents a dozen and twenty-five per cent., and that a duty of twenty-five per cent. and twenty-four cents a dozen be imposed upon cuffs. Mr. Allan asked for an increase in the duty upon the finished product and a decrease of duty upon the raw material of a new industry which the manufacture of sewed cotton clothing, including ladies' and children's underwear, which is at present protected to the extent of 32½ per cent. The average tax on the raw material used is 28½ per cent., which being deducted from the duty on the finished article, leaves four per cent. protection, which Mr. Allan said was not enough to enable the Canadian manufacturer to hold his own against the American competitor. He asked that forty per cent. be levied on sewed cotton cloth-

ing, and that the present duty of thirty per cent. on embroideries be reduced to twenty per cent. until such time as Swiss and Hamburg embroideries were manufactured in Canada.

It is doubted if Mr. Gale was correct in stating that cottons are from twenty-five to thirty per cent. cheaper in the United States, and in Europe 27½ per cent. cheaper than in Canada, upon which supposition Mr. Allan asked for a reduction of duty upon what he denominates his raw material. In this respect these gentlemen do not seem to be quite willing to live and let live. It is a mistake, too, to suppose that reducing the duty will encourage the manufacture in Canada of embroideries.

DRY GOODS IMPORTERS AND JOBBERS.

A large deputation appeared before the Commission, representing the wholesale dry goods trade. These gentlemen had some complaints to advance for consideration, and it was understood that the Commissioners were anxious to take advantage of their views on the subject of articles manufactured in Canada as well as imported articles. The customary question was put as to the press, and was answered in the negative, which meant that the press representatives remained outside the council chamber.

The importers present were unanimous in protesting against an imperfection in the administration of the customs law which permits retail dealers in small places to obtain their goods at a lower rate of duty than they in Toronto can. It was pointed out that the existence of an unnecessarily large number of ports of entry accounts for this. The Collector in small places has been as a rule appointed more for political services than for any business qualification, and that his capacity as an appraiser is necessarily limited. The wholesale men have frequently found cases—sometimes accidental, sometimes, it is believed, intentional—where some of their customers have by this means secured goods at a lower rate than themselves. They, therefore, asked that the policy of the Government be rather in the direction of lessening the number of ports of entry, so that equality might be secured.

So far as their own import trade was concerned, the wholesale men were not particular whether duties are lowered or not. They did ask, however, that if there is to be a lowering of duty, that the Government will be good enough to protect the retail men from loss. These retailers buy in February: their stock is not sold out until July. The deputation, therefore, desired that if the change is advocated before July it do not take effect until that date. Of course if the suggestion be brought down in July it might take effect at once.

On the subject of Canadian manufactures the delegation were not unanimous, all shades of political opinion being represented. On the subject of cotton manufacture there was, therefore, no definite opinion advanced. The remarks indicated, however, that while the gentlemen present would not assume to possess technical knowledge of the process of manufacture, they were prepared to believe that material alterations might be made in the duties. In any event they were prepared to support the Government insofar as possible removing taxation from the consumer, where deserving industries would not be crippled. But they did not desire to have inferred from this that they favored extraordinary solicitude for industries that had failed to prove their claim to existence as against reasonable competition. They also advocated that