commerce in a thousand ways, you so interfere with profitable production, that you add most enormously to the cost to the taxpayer; and that when you put \$4,000,000 into the Treasury, even under an ordinary revenue Tariff, when the rate of taxation is not high, you certainly take at least \$5,000,000 out of the pocket of the taxpayer. When you do it under a Tariff like this, it is almost impossible to estimate the total amount, but it is certainly vastly in excess of twenty-five per cent. True, there is the converse to that. After you have raised your taxes to a certain point you may then without fear go on and add as much as you please. But, except in very few cases, that has not been done by us, and my position is briefly this: although it is true the hon. gentleman has secured \$4,000,000 of a surplus in the Treasury, it is none the less true that under his Tariff he has done that at an enormous cost to this country—a cost, I believe, of not less than eight or nine million dollars; and I will tell him, for one thing, and will show him presently, that in one article alone, that of sugar, he has taken \$4,000,000 out of the pockets of the people, and put \$2,500,000 into the Treasury. Now, I will take two special points touched upon by that hon. gentleman. First of all, I propose to refer to a question of great interest to the masses of this community, and that is the greatly increased cost of living. Now, Sir, the hon. gentleman and his friends are apt to deal with this question by general assertions, not giving details, as, indeed, he dealt with it to-night. They do not appear to be able to see that these arguments are self-contradictory, self-condemnatory. If these men are able to produce these things as cheaply as they could elsewhere, what need have we, or what need have they, for a protective a Tariff? Why, Sir, the case is clear. It is because, and only because, certain Canadian manufacturers, as a rule, cannot produce as cheaply as those of other countries—that they require to shut out, by a Tariff wall, the products of other countries. Probably the hon, gentleman does not hear the complaints of the poor. He does not hear the complaints of men with small fixed incomes. The hon, gentleman has been of late consorting with men who are making their thousands and tens of thousands in the operation of this Tariff, who have the greatest possible desire, and, I fear, the greatest possible inclination, to prevent that hon. gentleman from appreciating fully the mischief he has done, and in concealing from him the facts which he ought to know, and some of which, at least, I hope to bring to his attention tonight. The hon, gentleman cannot see how he has increased the cost of living; the hon. gentleman does not know, apparently, that on every yard of coarse tweed the poor man uses, his Tariff compels him to pay 25 or 30, or 40 per cent.—not more perhaps than in 1878, which has very little to do with the matter—but 25 or 30, or 40 per cent. more than that same article could be obtained for elsewhere, if it was not for his Tariff. The hon. gentleman cannot understand how he has added to the cost of living, when on every yard of coarse cotton, the man who consumes it is obliged to pay one-third more, at the fair market price, than if there were no tax and no Tariff to pay. He cannot understand how the man who purchases a pair of coarse blankets finds the cost of living increased when he is compelled to pay 60 per cent. more than the article would cost could he purchase it in bond without the duty paid. He cannot understand how the cost of living is increased, when, on every gallon of coal oil the poorest man consumes, he has to pay from 15 to 20 cents more than it could be obtained for, but for his Tariff, and but for the absurd and mischievous regulations which, in the interest of a monoply, he has imposed on its inspection. He cannot understand how it comes to pass that the ost of living has increased, though he knows that on every barrel of sugar weighing 300 pounds the public have to pay more than they would pay if there were no taxes at all,

and the hon, gentleman cannot see this, he cannot understand it, he merely denies the fact, and I venture to say that if in the course of his peregrinations through the country he will call on my hon. friend beside me (Mr. Mackenzie), when he happens to be in Sarnia, and if he will go across the river to Port Huron, my hon. friend will be able to show him, in the course of half an hour's walk, a variety of shops in which he will be able to procure sundry of those articles at the prices I have named and much cheaper than he could purchase the same articles on this side of the border. Or if he will accompany my hon. friend from South Grenville (Mr. Wiser), or my hon. friend from Kingston (Mr. Gunn), either of these gentlemen will be able to show him a precisely similar state of things. I would like to ask that hon. gentleman whether it ever occurred to him why it is that people smuggle goods across the line. What extreme and absurd folly it would be for a man to run the risk of the penalties provided against smuggling, if he could obtain goods as cheaply in Canada as he could in the United States. I tell him this, and I make my statement on the authority of one of the largest importers of dry goods in the Dominion, that there are merchants in the United States who are prepared to deliver goods in Canada to any of the hon. gentleman's supporters who want to earn an honest penny under the Tariff, at the rate of some 10 per cent. higher than the invoice prices in the United States, but they do not calculate to pay the 35 or 40 per cent. duty when the hon, gentlemen's Tariff levies upon them. As I said before all these things are mysteries to my hon. friend apparently, but when the hon. gentleman comes to deal with the duty on coal, then all the hon. gentleman's wanted astuteness returns. He is prepared to explain that; he is prepared to do more, to illustrate his explanation, and a most remarkable illustration it is. Not long ago I saw a quotation from an eloquent speech of his, in which dealing with this question of coal, he gave an explanation not differing very much from that with which he favored us a little time ago. What the hon, gentleman says in the matter of this duty of coal, is, I had my difficulties onco, but now everything is plain. Sometimes the consumer pays the duty, and sometimes the producer. The hon. gentleman went on to illustrate his position by telling the story of the student, who was asked whether the sun went round the earth, or the earth went round the sun, and who compromised the matter by declaring that sometimes the earth went round the sun and sometimes the sun went round the earth. It is much to be regretted that we have not the advantage of securing the services of that student amongst us. I am convinced that, under the guidance of the hon. gentleman, he could be trained into a most admirable Protectionist Finance Minister. There is the right raw material, the accommodating nature, the reluctance to push things to extremes which so eminently characterize that hon, gentleman. I am prepared to endorse him myself to some extent. I am prepared to admit that the consumer pays the duty just as often as the earth goes round the sun, and that the producer pays the duty just as often as the sun goes round the earth. But, Sir, doctors, and even colleagues will differ on these questions now and then, and I have observed that the hon. gentleman's colleagues, in dealing with this question of the duty on coal, have not always taken the view that he takes. We are aware that, not long ago, an election took place in the Province of Nova Scotia in which the Minister of Railways took a very active part, and this was how he explained the duty on coal to a listening audience at Pictou: "The policy of the Liberals," said the hon, gentleman, "is to take the duty off coal and saddle on