think the most rabid free-trader would not say that.

I am neither a manufacturer nor a protectionist; but I have no objection to paying a portion of my share of the taxation of the general government every time I buy a suit of clothes, merely because thereby woollen manufactures are encouraged and assisted. That this latter is the incidental result does not injure me, and I might as well pay in that way as on tea or sugar, which cannot be produced here.

Again, if it was politic to levy 17½ per cent. on certain manufactured articles of import, as Mr. Cartwright insisted in 1874; is there any charm in that particular number, or any relation between that particular number and the divine fitness of things?

If one is constructing a calendar, he must provide for exactly 365 days in a year and 366 in leap-year; or, if one is making a glove, he must ordinarily provide four fingers and a thumb, but if  $17\frac{1}{2}$  per cent. was not a base pandering to protectionist clamour in 1874, why should 20 per cent., or 25 per cent., of necessity be wrong in 1877 and 1878, when more revenue was needed to meet current expenditure, and some old established industries were languishing for want of it?

In levying our tariff, I think the geographical relations of the different Provinces should be taken into ac-The other Provinces should not be specially taxed for the benefit of an industry, which can only flourish in one Province. Therefore I think it will be not only a popular, but astatesmanlike policy, to advocate the abolition of the coal tax, which bears hardly upon Ontario, and the flour tax which bears hardly upon the Maritime Provinces. Coal and flour, it should be remembered, are both necessaries of life to the poor, and a wise policy would leave them untaxed on that account if possible.

Again, in adjusting a revenue tariff

so as to afford incidental protection, it should be the aim of the minister to leave the manufacturers' raw material as free as possible. Of course what is raw material to one manufacturer may be the manufactured product of another, and in such cases there should be a gradation of duties, so as not to press unduly on any one industry, and to give some assistance to all.

Duties which are purely protective, and which are higher than the necessities of the revenue call for, should be reduced. And in deciding what industries should be thus incidentally protected, regard should be had to the suitability or otherwise of each particular industry to the natural and geographical capabilities of the country.

Starting with a few such general principles, let me indicate briefly the outline of a tariff policy, which in my humble judgment is the true policy for Canada, and the only one with which the Opposition can expect to achieve success at the next Dominion Elections.

Restore coal and flour to the free list.

Restore pig-iron to the free list (at least until there are signs of the establishment of some more blast furnaces. At present the duty on pig iron is a heavy tax upon the manufacturers, and I do not know of more than one place in the Dominion where it is made).

Decrease the heavy duties upon certain lines of imports, which are not needed for protection, and now only enable rings to rob the people by unjust combination.

But in other matters leave the present tariff very much as it is, whenever that can be done consistently with the cardinal principle of 'a revenue tariff adjusted to give incidental protection.'

In such an adjustment it should be borne in mind, that not all industries are the proper subjects of protection. We are told that protection is needed for certain industries, because