

or calf has yielded up the hide with her life, the hide goes to the tannery, but the tanner himself must already have received by rail many items of chemicals and supplies before he can deliver the dressed hide to the manufacturer. The manufacturer in his turn must already have bought items of machinery and supplies from a hundred sources before he could produce the boots. What this stage of the process means may be understood when it is known that the United Shoe Machinery Company in the regular routine of its business makes over 83,000 different kinds of machine parts, varying from a machine base weighing over a ton to the most minute machine screw, in the production of its eighty special machines. But boots and shoes are not made from Canadian leather alone. The hide of the ox from the hills and plains of India, as well as from Mexico and Texas, comes into the sole leather; the cattle of South America, Asia, and Africa yield their pelts for different classes of soles and uppers; the sheep and goats of Arabia, Turkey, Siberia, China, or Tibet, or of South Africa and South America contribute to the finer footwear, while for other special classes of leathers the manufacturers draw material from the kangaroo of the Australasian islands on one side of the globe to the hair seal of the Canadian Arctics on the other. Then there is the long list of supplies, such as linen thread, cotton, alpaca, brass eyelets, nails, ink, and colors, etc., which must be furnished by transportation. It seems a modern marvel that six continents must unite their products in a factory in Montreal or Lynn before a full line of boots and shoes can be made. But the miracle could not be performed without the medium of the railway in alliance with the steamship. We need not trace the boots and shoes to the wholesaler, and their distribution over the country by rail to the retailers. When this same analysis is applied to all the thousand and one items of civilized life, it must be clear enough that no tax is so far-reaching and inevitable as that imposed for the transportation of our persons and goods. Upon rich and poor, on every class and occupation, its tribute is levied, and it is not possible to bury one's self so far in the wilderness as to be beyond the demand of its assessments.

Now if the propositions before set out are sound, it follows logically, not only that the ownership of railways is a sovereign