their goods are made, and which renders it absolutely impossible for any other person to make such implements.

The Herald need have no apprehension that all proper and necessary changes in the tariff will not be made. Wherever it may be found desirable to lower the duties upon the raw materials of any industry, no doubt the duties upon the finished products of such industry will be correspondingly lowered, but the public mind should entertain no apprehension that any valuable Canadian industry will be injuriously affected by any changes that may be made in the tariff.

CANADIAN ARCHITECTS.

The announcement that the Canada Life Assurance Company will soon begin the construction in Montreal of a very large and expensive building, even larger and more expensive than that which they now have in Toronto, and that it is to be according to plans made by an American architect, again emphasizes the fact that the working of our tariff needs amending in regard of the duty imposed upon architects' plans. Item 308 of the tariff reads: Paintings, prints, engravings, drawings and building plans, 20 per cent. ad valorem. Because of being included with paintings, prints, engravings and drawings, it is impossible to tell from the official returns the number or value of building plans imported into the country, nor how much revenue is derived from that source. But it is well known that the plans and specifications of many of the largest and finest buildings in Canada were prepared by foreigners in foreign countries, not only to the great disadvantage of Canadian architects, but also to that of the Dominion finances. The frauds upon the revenue in importing foreign architectural plans without the payment of preper duty, or even of any duty, may not result in as much financial loss to the Government as is experienced in some other transactions; but the almost utter failure on the part of the Government to collect the duties that should be paid works a very serious injury to our architects. No doubt there was a two-fold object in imposing a duty upon building plans--one to protect Canadian architects-the other to raise revenue. But, unfortunately, the wording of the law is not sufficiently plain. Building plans should not have been included in an item along with paintings, prints and engravings. In these latter their value may be easily determined, but it is not thus with building plans. A painting is an article complete in itself, but a building plan obtains its value from the use for which it is intended. A building plan, somewhat like a painting, represents the skill and cunning of the architect, but it may be duplicated as often as may be necessary for the guidance of the workmen, by means of blue prints, and these are all that may be required in the construction of the building, it being possible that the original plans, upon which the skill and cunning of the architect had been expended, and which give them their intrinsic value, may never come within a thousand miles of the building constructed in accordance with them. Blue prints of paintings, however, are unheard of, and no reproduction of a painting, no matter how artistically done, or by whatever method, can ever approximate to the value of the original. An illustration of this contention is shown in the fact that the building plans of the recently completed Ontario Parliament building in Toronto, which were prepared by a foreign architect in a foreign country, are supposed to be yet in the custody of the Customs authorities, held for non-payment of duties. The original of these plans represented the skill and cunning of the foreign architect, but the blue prints made from them represented only a few cents worth of chemically prepared paper. No doubt the foreign architect would very willingly have paid 20 per cent, duty on the value of this few cents' worth of blue prints, but he was not willing and did not pay as much as one cent duty upon the plans which were filed away in his office in a foreign country.

The amendment to the law, then, should be in the direction of holding the building, or the owner thereof, responsible to the Government for the duty imposed upon the building plans thereof, when prepared by a foreigner in a foreign country. The value of the plans could be fixed according to the cost of the building, or the fees paid to the foreign architect. This would be but fair to Canadian architects.

Canadian manufacturers, some of them, are more deeply interested in this matter of the employment of foreign architects in the construction of buildings in Canada than many imagine. Usually every detail involved is specified by the architect. It is he who says what sort or kind of material shall be used, from the foundation to the cope stone the brick, the cement, the lime, the structural iron and steel, the heating apparatus -boiler, pipes and radiators, the gas and electrical fixtures, the locks, hinges, etc. upon doors and windows, and all the plumbing and sanitary appliances. Nearly every article entering into the construction of a building can be produced in Canada; but it is a well known fact that where foreign architects are employed, no such article of Canadian production is specified when it is possible to import it from abroad. Any one familiar with the origin of builders' hardware could fail to truthfully surmise the nationality of the architect when inspecting the hardware used in a building. This discrimination against Canadian manufacturers is unjust in the extreme and should

Certainly the Government, in the interest of both Canadian architects and Canadian manufacturers, should amend the tariff, as indicated.

THE EMPIRE.

A Toronto daily newspaper, The Evening News, publishes an artic' in which it shows that our esteemed contemporary, The Empire, is in a bad way. This showing is not by innuendo, but chiefly by statements made by leading men of the Conservative party, one of whom, Hon. J. C. Patterson, is a member of the Dominion Government. Mr. Patterson is reported as saying that The Empire is a millstone around the necks of Conservatives, and a weakness to the party; that it does not reflect the views of the Dominion Cabinet. These sentiments were expressed, the News says, at a recent meeting of the Toronto Conservative Association, which was held in The Empire office. In discussing the separation of Mr. McCarthy from the Conservative party, when the question was asked why that gentleman had acted as he had, the reply came quickly to the effect that it was because he had been read out of