\$2 and \$4 Notes—	lmer Pric			it. A Price	
Face plate\$	250	00	\$	300	00
Back plate	125		•		00
B. Back, or seal	125	00		75	00
Retouching, half price	250	00		225	00
Tint plates for patent green	687	50		412	50
· · · · · · · · · · · · · · · · · · ·	1.437	50	31	.087	50

Difference in cost of engraving 3 sets plates, per annum, \$1,050.

Difference in cost of engraving five and onequarter years' supply, \$5,512.50.

£	American Prices.	Brit. Am. Prices.		
Large Notes (2 notes to plate		2 2 2 0 0 0 0		
Face plate\$		\$150 00		
Back plate	125 00	55 00		
Retouching, half price	187 50	102 50		
Tint plates for patent green	687 50	220 00		
\$	1,250 00	\$ 527 50		

Difference in cost of engraving 1 set plates, \$722.50.

.		Brit. Am. Prices.	
Single Notes (1 note to plate)-			
Face plate\$		\$ 80 00	
Back plate	125 00	40 00	
Retouching, half price	187 50	60 00	
Tint plates for patent green	687 50	110 00	
	1,250 00	\$290 00	

Difference in cost of engraving 1 set plates, \$960.

Total difference of engraving for five and onequarter years, \$18,416.88.

Now, if you come to the Inland Revenue stamps, you will find that the same difference exists, only accentuated, because the prices of the American company for engraving are still higher in comparison. me give the difference in favour of the Canadian company for the five and one-quarter years' supplies of Inland Revenue stamps, in the matter of engraving alone. ing is, as compared with the American company. \$5.397.97, so that there is altogether about \$24,000, in which, on the matter of the engraving alone, the tender of the British American Company is lower than the tender of the American company. Now, the point I wish to make, and the reason I take these separately, is this: I make a distinction between the skilled work and the mechanical work. I say that the skilled work is the heart and soul of this business, and on the skilled work or engraving, the British American company is \$24,000 less for the five and one-quarter years' term of the contract, than the American company. What did the Deputy Minister say in his report? He intimated that they got this contract by making a cut rate on the mechanical work. Now, you take the printing, and there is where the American company got in their They are lower on the printing, on the simple mechanical work, and lower by a great deal; but there are some things to be considered in that as well. There are the which would have been of great advant-

qualities, and the costs of paper to be considered, and whether the American company will give and can be got to give the same quality and price of paper, that the Canadian company has given, upon which it tendered. There is this other consideration: The bank note printing of this country has always been done by hand. bank note printing in Washington was done by hand, but machine work was afterwards substituted, and the machine work was all sent out, and it is now again done by hand Every man knows that hand work is much more costly than machine work. Are they going to do their bank note printing by machine or by hand? The British American Company tendered on the ground of doing it by hand work, as they had always done it, and the least that could have been done in the course of these negotiations, when the formal tenders were before the Minister would be, to take both into his confidence and find out in reference to those matters, and whether the cost would be reduced by the British American Company, in the line of printing, and of cost of paper and the like of that. What does my hon. friend (Mr. Fielding) find fault with? I read the totals for engraving and printing, and showed that the American company was cheaper by 20 per cent. But, I have made this point, and it is a point which should have been made: That on the life and soul and essence of the work, the engraving, the Canadian company, made up of Canadian citizens, Canadian stockholders and Canadian workmen, tendered \$24,000 lower for the five and onequarter years than did the American company.

Now, Sir, I do not intend to go very much further with reference to this. My view has been to make a statement, what I think is a fair and adequate statement-maybe not adequate-but a fair and honest statement of the facts as they are here. Let them be If this Parliament is willing to hand over this work to an alien corporation which has no entity in this country, and which has to get an entity by forcing a Bill through this Parliament in order to give it the same rights as it has in the city of New York, a company in which there is not a single Canadian, in which the capital is alien and the labour alien, if this Parliament is willing to face that condition of things and to close up one of our Canadian industries, which has done the work to the satisfaction of the department, and the country, let them face the whole facts of the case, and let them vote upon it with the facts before To my mind, Sir. certain things are patent in this whole matter. The Minister of Finance, from the very beginning ignor-ed the Canadian company. He treated them with scant courtesy. He did not deign to visit the establishment and make himself acquainted with the technique of the work.