after all, that the Gloucester vessel owners and fishermen had had all along more sense than the witnesses wanted us to suppose,—it turned out that the fish caught in our waters were highly remunerative in quantity, and was in quality branded in the Boston and Gloucester markets far above the American shore mackerel.

I have now done with this portion of my subject, and I have said all I have to say with reference to the evidence brought in support and in contradiction of the British Case; and I now desire to deal briefly with what has been pleaded as an offset to our claim.

When we come to deal with the privileges granted by the Americans to the subjects of Her Majesty in British North America, we find them to be of two kinds:

1st.—Right to fish on the South-Eastern coast of the United States to the 39th parallel of North Latitude.

2nd.—The admission, free of duty, of fish and fish oil, the produce of British North American fisheries into the United States market.

As to the privilege of fishing in American waters, this Commission will have very little difficulty in disposing of it. In the first instance it has been proved that the most of the fish to be found in these waters are caught 30 and 90 miles offshore, almost exclusively on Georges Bank, and the British fishermen would not derive their right of fishing there from Treaties; but from international law. In the second place no British subject has ever resorted to American waters, and the province of the Commissioners being limited to twelve years, to be computed from the 1st July, 1873, there is no possibility to suppose that they will ever resort to these waters, at least during the Treaty. There remains then but one item to be considered, as constituting a possible offsett, that is the admission, free of duty, of Canadian fish and fish oil. This raises several questions of political economy, which will be better dealt with by my colleague who is to follow me, and I will limit myself to say that if the question, now under consideration, were pending between the fishermen of the two countries, individually, this would suggest views which cannot be entertained as between the two Governments.

The controverted doctrines between Free traders and Protectionists, as to who pays the duty under a protective tariff, whether it is the producer or consumer, seems to be solved by this universal feature that, in no country in the world, has the consumer ever started and supported an agitation for a protective tariff; on the contrary we find everywhere directing and nursing the movements of public opinion on this matter, none but the producers and manufacturers. This cannot be explained otherwise than that the manufacturer receives in addition to a remunerative value for his goods the amount of duty as a bonus, which constitutes an artificial value levied on the consumer. It is in most instances the consumer that pays the whole amount of the duty. In a few cases there may be a proportion borne by the producer, and there is no process of reasoning or calculation to determine that proportion. When duties are imposed on articles of food which cannot be classed among luxuries, there seems to be no possibility of a doubt that the whole duty is paid by the consumer. Salt cod or mackerel will never be called luxuries of food. A duty imposed upon such articles has had the effect of raising their cost far above the amount of duty, and had thereby the effect of increasing the profit of the producer, at the expense of the consumer. For instance, a barrel of mackerel which would have brought \$10.00 when admitted free, will bring \$14.00 under a tariff of \$2.00 per barrel; and statistics will be laid before the Commissioners to prove that fact, which I will not undertake to explain. This being so, however, would it be equitable to subject the Canadian Government to the payment of an indemnity to the United States for providing American citizens with a cheap and wholesome article of food, when it is evilent that the Canadian fishermen have, as a rule, been benefitted by the existence of an American duty on the product of their fisheries. The Government of the Dominion any more that its inhabitants has not suffered in an appreciable manner from the imposition of duties on fish, and the remission of that duty has been profitable only to the consumers of the United States or to the merchant who re-exports Canalian fish to foreign countries. We may therefore conclude that in a fiscal or pecuniary point of view the remission of duty almost exclusively profits the citizens of the United States. The admission of the United States fishermen to British waters at this period is pregnant with advantages unknown under the Reciprocity Treaty. Of late numerous new lines of railway have been built in all the British Provinces bordering, or in the immediate neighborhood of the United States, especially in the Provinces of Quebec. New Brunswick, P. E. Island, and Nova Scotia. A new industry consisting in the carrying of fresh fish all over the Continent, as far as California, has sprung up of late. With the confessed exhaustion of most of the American sea-fisheries this industry must find the largest part of its supplies in British waters.

To these varied advantages must be added the political boon conferred upon the United States, of allowing them. to raise and educate, in the only possible school, that class of seamen which constitutes the outer fortilication of every country, and of protecting her against the advance of her enemies on the seas. Would it not be a monstrous anomaly, if, by means of a an indirect compensation, under the name of offset, the Canadian Government should be taxed for creating a United States navy, from which alone Canadians might entertain apprehensions in the future? I am sure any tribunal would pause before committing such a flagrant act of injustice. Your Honors will remember, I am certain, that, although the Treaty of Washington is apparently made for a period of twelve years, it might become the starting-point of a perpetual Treaty of Peace, if not stained by the verdict of this Commission, as an iniquitous instrument. It is, on the contrary, to be hoped that future diplomatists will find both in our proceedings and in the award, the elements upon which to base an everlasting adjustment, which will forever settle the question of the British North American fisheries. On presenting such a result to the three Governments interested in this matter, we would collectively and individually feel proud of having been associated with this international trial.

I cannot close these remarks without acknowledging the valuable aid I have received from Professor IIind's book, filed in this case. As a specialist, in the several branches of science, connected with this case, he elucidated several grave questions, and gave the key to a great part of the evidence. My learned friend and esteemed colleague, Mr. Weatherbe, with whom I more particularly consulted, and who was so well acquainted with every spot in Nova Scotia, directed my attention to those parts of the evidence which brought in relief the advanced post occupied by this Province in the Fisheries. To both, I here tender my most cordial thanks. The inexhaustible patience and endurance of Your Honors during these proceedings, extending over a period of five months, were only equalled by the exquisite urbanity and kindness with which have all been treated. To my other British and American confreres before the Commission, I wish to express a feeling of fellowship which I will forever cherish. The American and British Agents and the Secretary will also be associated in my remembrance with one of the most pleasant incidents of my life,—enlivened by their sincerity of purpose, and the uniform good will they have brought to bear in the discharge of their onerous duties.