

just *one-third of a cent* per mile. The rate from New Glasgow to Chaudiere Junction over the Intercolonial—162 miles longer than the Grand Trunk haul—is only \$1.78 per ton, or *one-fourth of a cent* per mile. This makes \$3.54 per ton for the whole distance. Add the price of coal at the New Glasgow pits, \$1.72 per ton, and the cost laid down in Toronto is \$5.26 per ton.

The freight at the same low rates to London—a distance of 1,279 miles from New Glasgow—is \$44.52 per car load, or \$3.96 per ton. Add the price of coal at the pits and the cost delivered at London is found to be \$5.68 per ton.

To Hamilton—a distance of 1,198 miles from New Glasgow via the Great Western from Toronto, or 1,224 miles via the North Western from Georgetown—the freight is \$45.84 per car load, or \$4.08 per ton. Add the price paid to the coal miners and the cost to the Hamilton dealer is \$5.81 per ton.

From Pittsburg in Pennsylvania to Toronto is only 240 miles, and the cost of freight as given by Sir Charles Tupper is \$2.40 per ton, or *one cent* per mile—just four times the Intercolonial rate. Add the price of soft coal at Pittsburg, \$1.22 per ton, and the duty 60 cents per ton, and the total cost laid down in Toronto is \$4.22. Take off the duty and the cost would be \$3.62, or \$1.64 per ton less than the Nova Scotia coal.

The cost laid down in Hamilton (40 miles nearer Pittsburg) at the same rate for freight is \$3.82 per ton. Take off the duty and the cost would be \$3.22, or \$2.59 per ton less than the Nova Scotia coal. In London the difference would be very nearly the same.

With such odds against the Nova Scotia miners, and in spite of the discriminating rates granted by the Government over the Intercolonial and secured over the Grand Trunk, it is sheer folly to expect that their coal can ever be sent into Ontario with profit. They are handicapped to the extent of at least \$2 per ton. The duty is no advantage to them, and it is a heavy burden on the ones who pay it.

BUT WHO PAYS THE DUTY?

Sir Leonard Tilley says producers and consumers pay one-half each. Sir Charles Tupper in his character

of "great stretcher" says whatever suits the occasion. In his speech on the Budget in 1878 he said the consumers paid it, just as the consumers of coal oil in the Lower Provinces paid the coal oil tax. He said the same thing to the electors of Pictou last year, telling them that the people of Ontario paid \$400,000 on coal duties, and to that extent he said the people of Nova Scotia were relieved from taxation. In his speech on the Budget debate this year he said the American producers paid the whole of it. But Sir Charles Tupper may be left to dispute the question with himself.

It is very well known in Ontario and Quebec who pays the duty on coal. It is well known that American dealers fix the price on the first day of each month for the month, that no charge is made in it until the price is fixed again, and that in dealing with a buyer they don't ask or care whether he lives in Toronto or Montreal, Chicago or New York. With a market for 66,000,000 tons in their own country they are not likely to sell a paltry 1,000,000 tons to foreign customers at 50 or 60 cents below the market price, more especially when the foreign customers are dependent on them for supplies.

The simple fact that the average price of coal is 70 to 75 cents higher in Sarnia than in Port Huron, and in Windsor than in Detroit—places only a mile apart on opposite sides of the international line—ought to settle the question of who pays the duty to every man of average common sense.

WHY THE DUTIES OUGHT TO BE STRUCK OUT.

There are many reasons why the coal tax ought to be repealed—why it should never have been imposed. It will suffice to indicate a few.

1. The tax is not fairly distributed. It is paid by people in the towns and cities, where coal is cheaper fuel than wood. Nine-tenths of the people of Ontario have never directly paid a dollar of coal tax. The remaining tenth, which includes the mass of artisans and workingmen, bear the whole load—a tax of \$400,000 a year.

2. It is a tax on industries. Every blacksmith's shop in the country and a