investments would not cause over production, as, when home trade was supplied, we could then send to the English market.

E. W. B. Snider asks that a duty of 25 cents. per barrel be put on American flour.

The millers of London, by petition, ask that a duty of 10 per cent. he placed on flour.

American tariff, 20 per cent. Canadian tariff, free.

PIANO-FORTES AND ORGANS.

Manufacturers ask for assimilation of the Canadian tariff to that of the American, so as to stimulate this branch of industry in the Dominion.

The Americans flood the market with their instruments, entering them much below their value, and thus bringing them into competition with the Canadian piano. Many instruments of inferior make are sent from the United States and sold at auction in Canada.

John Knott & Sons report, that there are 3,000 pianos imported into Canada yearly,

at an average price of \$300 each.

R. H. Dalton suggests, that the following articles be admitted free of duty, as they cannot be made in this country, so as to give sufficient profit, the demand not being large enough to induce the introduction of the necessary capital and machinery, viz.:—Organ reeds, key-pins of brass and iron, sheepskins alum and bark tanned, the finer grades of varnish, felt cloth of all grades, for organ and piano makers, brass and steel springs, ebony sharps, &c.

In organ building, the business has been good until lately, and would again flourish if we had reciprocity with the United States. The Committee is respectfully reminded that organs and pianos, being articles of luxury, an increased duty on them will not

increase the cost of living.

General complaint, that the Americans enter their instruments at a price much below that at which they sell them at home.

American tariff, 30 per cent. Canadian tariff, 171 per cent.

GLASS.

Mr. B. Lyman, of Montreal, complains that, on account of the reduction of the duty on glass from 20 per cent. to 15 per cent., the glass factory at Hudson had to suspend operations, entailing a loss of \$50,000.

(See his letter read before the Committee when giving evidence.)

The Manager of the Hamilton Glass Works says:--The business has not been

profitable generally; was most so from 1866 to 1872.

Complains that the Americans, for the purpose of getting rid of surplus stock, sell their glass in Canada for less than they would sell in the United States. Manufacturers of glass do not so much want protection as equal rights, as all they ask is, that if the Americans can come into this market on a 15 per cent tariff, we ought also be permitted to enter theirs at the same rate, but would prefer free trade with them.

American tariff, 35 per cent. ad valorem. Canadian tariff, 17½ per cent. ad valorem.

CIGARS.

Cigar manufacturers say, the business has not been profitable since 1864, when the

protection duty was 40 per cent ad valorem.

The present duty on cigars is 45 cents per pound and the excise duty on home manufacture 30 cents, leaving what would seem a protection of 50 per cent., but being only an average of about $7\frac{1}{2}$ per cent.,—For example, take the average cost of cigars to be \$20.00 in bond, and the average weight to be 10 lbs. per thousand, the Customs duty would be \$4.50, and the excise duty \$3.00, leaving \$1.50, which, on \$20.00, is equivalent to $7\frac{1}{2}$ per cent. Solomon Myers complains that the allowance of 10 per cent. off for moisture,