

Year.	J. O. Proctor.	Sylvanus Smith.	George Steele.
	As per page 208a United States' evidence.	Page 330, United States' evidence.	Page 402, United States' evidence.
1873 .. .. .	9 85	9 25	10 46
1874 .. .. .	5 52	6 00	6 25
1875 .. .. .	14 46	11 33	14 18
1876 .. .. .	11 05	10 20	11 60
	4)40 88	4)36 75	4)42 49
Average .. .. .	10 22	9 19	10 62

These prices produce the following result :—

	1857 to 1865.	1866 to 1873.	1873 to 1876.
	During operation of Reciprocity Treaty.	Dutiable period.	During Washington Treaty.
	D. c.	D. c.	D. c.
J. O. Proctor .. .. .	10 34	14 33	10 22
S. Smith .. .. .	Nil.	13 40	9 19
George Steele .. .. .	10 51	14 77	10 62
Average price in United States' currency	10 42	14 17	10 01
Approximate gold prices* .. .. .	9 17	11 33	9 00

From these prices, it is abundantly clear that the consuming classes in the United States were compelled to pay at least 2 dollars (gold) per barrel more for all the mackerel brought in by the United States' vessels during the existence of the duty.

What stronger evidence can be required than these facts (perhaps the only facts with reference to which the testimony of witnesses on both sides are fully and absolutely in accord) to satisfy an impartial mind as to the real incidence of taxation, upon the article in question; and inasmuch as the mackerel is the only fish the market for the best qualities of which is limited to the United States, it is not deemed necessary to continue the inquiry with reference to other fish products to which the markets of the world are open, and whose prices therefore can in no way be influenced by the United States.

Now, if your Honours please, there is but one other subject to which I will call the attention of this Commission before I close, and that is to the offer made by the American Commissioners at the time this Treaty of Washington was being negotiated. I refer to the offer to remit the duty on coal, lumber, and salt. The circumstances are stated at length in the Reply of Great Britain to the Answer of the United States, and, therefore, I need not refer particularly to the figures. The sum was 17,800,000 dollars, as far as I can recollect. Now, if it is true, as contended by the United States in their "Answer," that the remission of duties means a boon to the persons in whose favour they are remitted, and that those persons are the producers, then it is clear that *this a fair estimate put by the American High Commissioners themselves, upon the fishing privileges that they were then endeavouring to obtain from the British Government.* Whether that is a correct principle or not, is no part of my duty to contend. My argument is that that was the view of the United States, as a country, believing in the proposition that the producer, and not the consumer, pays the duty.

In their own Answer they put the remission of duties which they say inures to our benefit at 400,000 dollars a year. While we do not admit the correctness of their view of that remission either in principle or amount, their Answer is *an admission of their estimate of the value of the concessions afforded to them.* If the concessions were worth as much as that, then the award of this Commission must of necessity be in favour of Great Britain for a large amount. But it may be said "You have got the value of this because we have remitted these duties." We have shown by evidence and argument conclusively that the producer does not pay 1 dollar of these duties, that fish from the Halifax market was sent there during the period when the duties were paid, and that the fish merchant here received back in his own counting-house for the fish sold in Boston, as

\* Average price of currency 1857 to 1865, 88c.; 1866 to 1873 80c.; 1873 to 1876, 90c.