

ific ports) which you will observe permits vessels built for the foreign trade, with free imported materials, to engage in the coastwise trade for a certain portion of the year. The section of the bill to which you take exception reads as follows:

How Drawback is Determined

"That where imported materials on which duties have been paid are used in the manufacture of articles manufactured or produced in the United States there shall be allowed on such articles when consumed on vessels clearing for foreign countries, or when used in the construction and equipment of vessels built for foreign account and ownership, a drawback equal in amount to the duties paid on materials used; provided that such drawback shall be determined and paid in manner provided for determination and payment of drawback on exportation of articles of domestic manufacture and production made wholly or in part from imported duty-paid materials under section 30 of an act, entitled 'An act to provide revenue for the government and to encourage the industries of the United States, approved July 24.'"

"The chief purpose of this section is to place American manufacturers on an equal footing with foreign manufacturers in selling their products to American ship builders for foreign account and ownership and for foreign trade. The principle which underlies all our tariff laws, i. e., that materials used in the manufacture of articles not intended for domestic consumption should be free of tax, has been applied by congress in legislation for the ship building industry, so as to provide that, since American ship builders enter into competition with the ship builders of the world in constructing ships for foreign account and for the foreign trade, they must be permitted to purchase materials in the cheapest market and to import such materials absolutely free of duty. Permit me, then, to ask if this principle is not grossly violated when our manufacturers, finding it impossible to purchase materials at home at the same price as similar materials can be purchased abroad, are denied a drawback when their finished articles made from imported duty-paid materials, intended for use in the construction of vessels for foreign account or for the foreign trade, are sold to American ship builders in competition with like articles offered by foreign manufacturers, who can deliver their goods to American ship builders absolutely free of duty under section 12 of the Dingley law.

Farmers and Revision

"In connection with this branch of the subject, my attention has been called to several cases presented to the treasury department by American manufacturers who had imported

and paid duty on materials to be used in the manufacture of articles which they had contracted to sell to American ship builders on a duty-free basis, and who were denied the drawback on the ground, first, that the delivery of the vessels to the foreign owners did not constitute an export within the meaning of the drawback law, and second, that the law of 1884 (referred to above) had been suspended by the enactment of the twelfth section of the Dingley law.

"With reference to your comment on that portion of my letter wherein I referred to the demand for tariff revision on the part of the farmers of the west, I would state that the idea which I intended to convey was that, as the sentiment in favor of tariff revision is also increasing among manufacturers in the eastern states, and especially among those who have built up a foreign trade, the enactment of a liberal drawback law would, by granting such manufacturers absolute freedom from duties in competing in foreign markets, deprive the movement of the farmers of much of its force.

"I do not agree with you, however, that the farmer would not be benefited by the increased export of goods manufactured from foreign material. The farmer has just as much interest in the extension of our export trade as he has in our protective tariff system. The real benefit to the farmer from a protective tariff is that it creates a boom market for his products, and the wages paid to American workmen engaged in manufacturing articles for the export trade have exactly the same purchasing power as a like amount of wages paid to workmen employed in manufacturing articles for home consumption.

Loss of Markets

"If the American manufacturer having an export trade can not import foreign materials, when domestic materials are too high in price to allow of his selling goods made from them in neutral markets in competition with foreign manufacturers, and use them in making goods for export, with benefit of drawbacks, he can not secure the foreign orders, and the result is that, instead of American workmen being employed, the order goes to a foreign manufacturer and the goods are made by foreign workmen. This means the loss to the farmers of the market of their products that would have been afforded by the employment of American labor in making goods for the export trade.

"I do not wish, however, to ask you to enter into a detailed discussion of these minor points. The essential feature of my drawback bill is that it is intended to give our manufacturers in reality what the present drawback law purports to give and was intended to give. And I think that it is decidedly in the interests of by far the greater number of manufacturers and exporters of the country. Yours very truly,
"(Signed)
"WILLIAM C. LOVERING."

In view of the facts submitted in my letter to Mr. Gayley, I am perfectly willing to leave to the judgment of the people of Massachusetts who are interested in the drawback measures advocated by me the questions whether this legislation is, as alleged by you, unnecessary and utterly impracticable, and whether the defeat of these measures was not due to the influence of the United States Steel corporation.

As you have deemed it expedient to send a copy of your letter to the Boston Herald, I am sending a copy of this reply to that newspaper.

I have the honor to remain, yours very truly,
WILLIAM C. LOVERING.

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