(Continued from Page 12)

sidiary companies of the steel corporation.

"You state that 'the enactment of this bill would go far to check the demand for tariff revision which is being so vigorously advocated by the farmers of the west,' but we fail to

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be benefited by the increased export of goods manufactured from foreign material.

"This bill is unquestionably in the interests of manufacturing concerns which desire to use cheaper foreign instead of domestic materials for as large a portion of their output as possible, and it would facilitate the use of foreign steel in the construction of American vessels, not only

for this Big Handsome

the foreign trade, but also those en- not be allowed to engage in the coastgaged for a certain portion of the wise trade of the United States. year in the coastwise trade of the JAMES GAYLEY, truly,

"First Vice President. "To the Hon. William C. Lovering, "Somerset Club, Boston, Mass."

Lovering to Gayley

"Boston, Mass., Oct. 23, 1903. James Gayley, Esq., Firse Vice President United States Steel Corporation, 71 Broadway, New York City.

"Dear Sir: I am in receipt of your letter of the 7th inst., in which you set forth the objections of the United States Steel corporation to the proposed object to liberalize the customs drawback law, which I have carefully read.

"The chief objection is thus stated in the last paragraph of your letter: " 'This bill is unquestionably in the interest of manufacturing concerns who desire to use cheaper foreign instead of domestic material for as large a portion of their output as possible, and it would facilitate the use of foreign steel in the construction of American vessels, not only those built to engage exclusively in the foreign trade, but also those engaged for a certain portion of the year in the coastwise trade of the United States. We are unable, therefore, to see wherein the enactment of this bill into a law would be of

advantage to us. "It is my opinion that, had you made a careful study of the drawback bill which I introduced in the last congress, you would not have based your objection on the second section, which merely aims to restore to domestic manufacturers and shipbuilders a privilege which was granted by congress in 1884 and remained a feature of our tariff system from that year up to the enactment of the Dingley law. The seventeenth section of the act of June 26, 1884, to which I refer, reads as follows:

"When a vessel is built in the United States for foreign account, wholly or partly of foreign materials on which import duties have been paid, there shall be allowed on such vessel, when exported, a drawback equal in amount to the duty paid on such materials, to be ascertained under such regulations as may be prescribed by the secretary of the treasury.'

Dingley Law Provision

"This law, according to a decision made by the treasury department, was superseded by section 12 of the tariff law of July 24, 1897 (commonly known as the Dingley law) which reads as follows:

"That all materials of foreign production which may be necessary for the construction of vessels built in the United States for foreign account and ownership, or for the purpose of being employed in the foreign trade, including the trade between the Atlantic and Pacific ports of the United States, and all such materials necessary for the building of their machinery, and all articles necessary for their outfit and equipment, may be imported in bond under such regulations as the secretary of the treasury may prescribe; and upon proof that such materials have been used for such purposes no duties shall be paid thereon. But vessels receiving the benefit of this section shall not be allowed to engage in the coastwise trade of the United States more than two months in any one year except upon the payment to the United States of the duties of which a rebate is herein allowed; provided that vessels built in the United States for

see in what way the farmers would those built to engage exclusively in foreign account and ownership shall

"Here we have a law providing for United States. We are unable, the free admission of all kinds of therefore, to see wherein the enact- finished material to be used in the ment of this bill into a law would construction and equipment of vesbe of advantage to us. Yours very sels built in the United States for foreign account and ownership and for the foreign trade (including the trade between the Atlantic and Pa-

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