The image shows the front cover of an antique book. The cover is decorated with a dense, repeating pattern of marbled paper. The pattern consists of overlapping, semi-circular or scalloped shapes in shades of red, purple, yellow, and green, creating a vibrant, textured effect. In the center of the cover, there is a rectangular label with a decorative border of small, dark, repeating motifs. The text on the label is printed in a bold, black, serif font. The word "DAILY" is positioned at the top of the label, arched slightly. Below it, the word "JOURNAL" is printed in a larger, straight font. At the bottom of the label, the year "1905" is printed in a similar straight font. The book's spine is visible on the left side, showing a dark, possibly black, binding material.

DAILY
JOURNAL
1905

220

57
Robt. Philp.

DOMINION DIARY

DAILY JOURNAL

... FOR ...

1905



PUBLISHED ANNUALLY BY
THE COPP, CLARK COMPANY, LIMITED
64 & 66 FRONT STREET WEST, TORONTO

STERLING EXCHANGE

*For Customs House purposes Sterling Exchange is rendered into Canadian Money at 9½ per cent. Advance
This is called the Par of Exchange. The following Table will give the desired results:—*

STERLING EXCHANGE, INTO }			EXCHANGE 9½ % PREMIUM.						{ DOMINION MONEY.						
£	DOLLARS.			£	DOLLARS.			s. d.	DOLLS.	s. d.	DOLLS.	s. d.	DOLLS.	s. d.	DOLLS.
1	4.86	66	7	51	248.20	00	0								
2	9.73	33	3	52	253.06	66	7			5.0	1.21.7	10.0	2.43.3	15.0	3.65.0
3	14.60	00	0	53	257.93	33	3	1	0.02.0	1	1.23.7	1	2.45.4	1	3.67.0
4	19.46	66	7	54	262.80	00	0	2	0.04.1	2	1.25.7	2	2.47.4	2	3.69.1
5	24.33	33	3	55	267.66	66	7	3	0.06.1	3	1.27.8	3	2.49.4	3	3.71.1
								4	0.08.1	4	1.29.8	4	2.51.4	4	3.73.1
								5	0.10.1	5	1.31.8	5	2.53.5	5	3.75.1
6	29.20	00	0	56	272.53	33	3	6	0.12.2	6	1.33.8	6	2.55.5	6	3.77.2
7	34.06	66	7	57	277.40	00	0	7	0.14.2	7	1.35.9	7	2.57.5	7	3.79.2
8	38.93	33	3	58	282.26	66	7	8	0.16.2	8	1.37.9	8	2.59.6	8	3.81.2
9	43.80	00	0	59	287.13	33	3	9	0.18.3	9	1.39.9	9	2.61.6	9	3.83.3
10	48.66	66	7	60	292.00	00	0	10	0.20.3	10	1.41.9	10	2.63.6	10	3.85.3
								11	0.22.3	11	1.44.0	11	2.65.6	11	3.87.3
11	53.53	33	3	61	296.86	66	7								
12	58.40	00	0	62	301.73	33	3	1.0	0.24.3	6.0	1.46.0	11.0	2.67.7	16.0	3.89.3
13	63.26	66	7	63	306.60	00	0	1	0.26.4	1	1.48.0	1	2.69.7	1	3.91.4
14	68.13	33	3	64	311.46	66	7	2	0.28.4	2	1.50.1	2	2.71.7	2	3.93.4
15	73.00	00	0	65	316.33	33	3	3	0.30.4	3	1.52.1	3	2.73.8	3	3.95.4
								4	0.32.4	4	1.54.1	4	2.75.8	4	3.97.4
								5	0.34.5	5	1.56.1	5	2.77.8	5	3.99.5
16	77.86	66	7	66	321.20	00	0	6	0.36.5	6	1.58.2	6	2.79.8	6	4.01.5
17	82.73	33	3	67	326.06	66	7	7	0.38.5	7	1.60.2	7	2.81.9	7	4.03.5
18	87.60	00	0	68	330.93	33	3	8	0.40.6	8	1.62.2	8	2.83.9	8	4.05.6
				69	335.80	00	0	9	0.42.6	9	1.64.3	9	2.85.9	9	4.07.6
				70	340.67	66	7	10	0.44.6	10	1.66.3	10	2.87.9	10	4.09.6
21	102.20	00	0	71	345.53	33	3								
22	107.06	66	7	72	350.40	00	0	2.0	0.48.7	7.0	1.70.3	12.0	2.92.0	17.0	4.13.7
								1	0.50.7	1	1.72.4	1	2.94.0	1	4.15.7

17	87.60	00	0	68	330.93	33	3	9	0.42.6	9	1.64.3	9	2.85.9	9	4.07.6
21	102.20	00	0	71	345.53	33	3	10	0.44.6	10	1.66.3	10	2.87.9	10	4.09.6
22	107.06	66	7	72	350.40	00	0	1	0.50.7	7.0	1.70.3	12.0	2.92.0	17.0	4.13.7
23	111.93	33	3	73	355.26	66	7	1	0.50.7	1	1.72.4	1	2.94.0	1	4.15.7
24	116.80	00	0	74	360.13	33	3	2	0.52.7	2	1.74.4	2	2.96.1	2	4.17.7
25	121.66	66	7	75	365.00	00	0	3	0.54.8	3	1.76.4	3	2.98.1	3	4.19.8
26	126.53	33	3	76	369.86	66	7	4	0.56.8	4	1.78.4	4	3.00.1	4	4.21.8
27	131.40	00	0	77	374.73	33	3	5	0.58.8	5	1.80.5	5	3.02.1	5	4.23.8
28	136.26	66	7	78	379.60	00	0	6	0.60.8	6	1.82.5	6	3.04.2	6	4.25.8
29	141.13	33	3	79	384.46	66	7	7	0.62.9	7	1.84.5	7	3.06.2	7	4.27.9
30	146.00	00	0	80	389.33	33	3	8	0.64.9	8	1.86.6	8	3.08.2	8	4.29.9
31	150.86	66	7	81	394.20	00	0	9	0.66.9	9	1.88.6	9	3.10.3	9	4.31.9
32	155.73	33	3	82	399.06	66	7	10	0.68.9	10	1.90.6	10	3.12.3	10	4.33.9
33	160.60	00	0	83	403.93	33	3	11	0.71.0	11	1.92.6	11	3.14.3	11	4.36.0
34	165.46	66	7	84	408.80	00	0	3.0	0.73.0	8.0	1.94.7	13.0	3.16.3	18.0	4.38.0
35	170.33	33	3	85	413.66	66	7	1	0.75.0	1	1.96.7	1	3.18.4	1	4.40.0
36	175.20	00	0	86	418.53	33	3	2	0.77.1	2	1.98.7	2	3.20.4	2	4.42.1
37	180.06	66	7	87	423.40	00	0	3	0.79.1	3	2.00.8	3	3.22.4	3	4.44.1
38	184.93	33	3	88	428.26	66	7	4	0.81.1	4	2.02.8	4	3.24.4	4	4.46.1
39	189.80	00	0	89	433.13	33	3	5	0.83.1	5	2.04.8	5	3.26.5	5	4.48.1
40	194.66	66	7	90	438.00	00	0	6	0.85.2	6	2.06.8	6	3.28.5	6	4.50.2
41	199.53	33	3	91	442.86	66	7	7	0.87.2	7	2.08.9	7	3.30.5	7	4.52.2
42	204.40	00	0	92	447.73	33	3	8	0.89.2	8	2.10.9	8	3.32.6	8	4.54.2
43	209.26	66	7	93	452.60	00	0	9	0.91.3	9	2.12.9	9	3.34.6	9	4.56.3
44	214.13	33	3	94	457.46	66	7	10	0.93.3	10	2.14.9	10	3.36.6	10	4.58.3
45	219.00	00	0	95	462.33	33	3	11	0.95.3	11	2.17.0	11	3.38.6	11	4.60.3
46	223.86	66	7	96	467.20	00	0	4.0	0.97.3	9.0	2.19.0	14.0	3.40.7	19.0	4.62.3
47	228.73	33	3	97	472.06	66	7	1	0.99.4	1	2.21.0	1	3.42.7	1	4.64.4
48	233.60	00	0	98	476.93	33	3	2	1.01.4	2	2.23.1	2	3.44.7	2	4.66.4
49	238.46	66	7	99	481.80	00	0	3	1.03.4	3	2.25.1	3	3.46.8	3	4.68.4
50	243.33	33	3	100	486.66	66	7	4	1.05.4	4	2.27.1	4	3.48.8	4	4.70.4
								5	1.07.5	5	2.29.1	5	3.50.8	5	4.72.5
								6	1.09.5	6	2.31.2	6	3.52.8	6	4.74.5
								7	1.11.5	7	2.33.2	7	3.54.9	7	4.76.5
								8	1.13.6	8	2.35.2	8	3.56.9	8	4.78.6
								9	1.15.6	9	2.37.3	9	3.58.9	9	4.80.6
								10	1.17.6	10	2.39.3	10	3.60.9	10	4.82.6
								11	1.19.6	11	2.41.3	11	3.63.0	11	4.84.6

LEGAL WEIGHTS AND MEASURES IN CANADA

The legal weights and measures of Canada are the Imperial yard, Imperial pound avoirdupois, Imperial gallon (of 277.27384 cubic inches), and the Imperial bushel. The Imperial gallon is equal to 4.54174 litres, while the wine gallon, used in the United States, is equal to 3.785 litres.

By Revised Statutes of Canada (1886), Chap. 104, it is provided: That in contracts for sale and delivery of any of the undermentioned articles, the bushel should be determined by weighing, unless a bushel measure be specially agreed upon, the weight equivalent to a bushel being as follows:—

Wheat, 60 lbs. Indian Corn, 56 lbs. Rye, 56 lbs. Pease, 60 lbs. Barley, 48 lbs. Malt, 36 lbs. Oats, 34 lbs.

Beans, 60 lbs. Flax seed*, 56 lbs. Hemp, 44 lbs. Blue grass seed, 14 lbs. Lime†, 70 lbs. Castor beans, 40 lbs. Potatoes, 60 lbs. Turnips, 60 lbs. Carrots, 60 lbs. Parsnips, 60 lbs. Beets, 60 lbs. Onion‡, 50 lbs. Bituminous coal, 70 lbs. Clover seed, 60 lbs. Timothy, 48 lbs. Buckwheat, 48 lbs.

By the same Act the British hundredweight of 112 pounds and the ton of 2,240 pounds were abolished, and the hundredweight was declared to be 100 pounds, and the ton 2,000 pounds avoirdupois, thus assimilating the weights of Canada and the United States.

*Changed from 50 to 56 lbs. by Act of Parliament, 1898.

†Changed from 60 to 50 lbs. by Act of Parliament, 1898.

‡Added by Act of 1898.

CANADIAN TARIFF OF CUSTOMS

MEANING OF TERMS USED.

In this Act, and in any other Act relating to customs, unless the context otherwise requires,—

The initials "n. e. s." represent and have the meaning of the words "not elsewhere specified";

The initials "n. o. p." represent and have the meaning of the words "not otherwise provided for";

The expression "gallon" means an imperial gallon;

The expression "ton" means two thousand pounds avoirdupois;

The expression "proof" or "proof spirits," when applied to wines or spirits of any kind, means spirits of a strength equal to that of pure ethyl alcohol compounded with distilled water in such proportions that the resultant mixture shall at a temperature of sixty degrees Fahrenheit have a specific gravity of 0.9198 as compared with that of distilled water at the same temperature;

The expression "gauge," when applied to metal sheets or plates or to wire, means the thickness as determined by Stubbs's standard gauge;

The expression "in diameter," when applied to tubing, means the actual inside diameter;

The expression "sheet," when applied to metals, means a sheet or plate not exceeding three-sixteenths of an inch in thickness;

The expression "plate," when applied to metals, means a plate or sheet more than three-sixteenths of an inch in thickness.

FISH FROM UNITED STATES AND NEWFOUNDLAND.

The whole or part of the duties hereby imposed upon fish and other products of the fisheries may be remitted as respects either the United States or Newfoundland, or both, upon proclamation of the Governor in Council, which may be issued whenever it appears to his satisfaction that the Governments of the United States and Newfoundland, or either of them, have made changes in their tariffs of duties imposed upon articles imported from Canada, in reduction or repeal of the duties in force in the said countries respectively.

EXPORT OF GAME PROHIBITED.

The export of wild turkeys, quail, partridge, prairie fowl and woodcock, in the carcase or parts thereof, is hereby declared unlawful and prohibited; and any person exporting or attempting to export any such article shall for each offence incur a penalty of one hundred dollars, and the article so attempted to be exported shall be forfeited, and may, on reasonable cause of suspicion of intention to export, be seized by any officer of the customs, and, if such intention is proved, shall be dealt with as for breach of the customs laws: Provided, that this section shall not apply to the export, under such regulations as are made by the Governor in Council, of any carcases or parts thereof of any deer, roe deer or

DUTIES ON WINES AND SPIRITS.

In the case of all wines, spirits, or alcoholic liquors subject to duty according to their relative strength of proof, such strength shall be ascertained either by means of Sykes's hydrometer or of the specific gravity bottle, as the Minister of Customs directs; and in case such relative strength cannot be correctly ascertained by the direct use of the hydrometer or gravity bottle, it shall be ascertained by the distillation of a sample and the subsequent test in like manner of the distillate.

MEDICINAL AND TOILET PREPARATIONS.

All medicinal or toilet preparations imported for completing the manufacture thereof, or for the manufacture of any other article by the addition of any ingredient or ingredients, or by mixing such preparations, or by putting up or labelling the same, alone or with other articles or compounds, under any proprietary or special name or trade-mark, shall be valued for duty under the provision of subsection two of section sixty-five of *The Customs Act*, as amended by section fifteen of chapter fourteen of the statutes of 1888.

MEDICINAL PREPARATIONS TO BE LABELLED.

All medicinal preparations, whether chemical or other, usually imported with the name of the manufacturer, shall have the true name of such manufacturer and the place where they are prepared, and the word "alcoholic" or "non-alcoholic," permanently and legibly affixed to each parcel by stamp, label or otherwise; and all medicinal preparations imported without such names and word so affixed may be forfeited.

DUTY ON PACKAGES.

Packages shall be subject to the following provisions:

All bottles, flasks, jars, demijohns, carboys, casks, hogsheads, pipes, barrels, and all other vessels or packages, manufactured of tin, iron, lead, zinc, glass or any other material capable of holding liquids, and all packages in which goods are commonly placed for home consumption, including cases, not otherwise provided for, in which bottled spirits, wines or malt liquors or other liquids are contained, and every package being the first receptacle or covering inclosing goods for the purpose of sale, shall in all cases, not otherwise provided for, in which they contain goods subject to an *ad valorem* duty or a specific and *ad valorem* duty, be charged with the same rate of *ad valorem* duty as is to be levied and collected on the goods they contain, and the value of the packages may be included in the value of such goods;

All such packages as aforesaid containing goods subject to a specific duty only, and not otherwise provided for, shall be charged with a duty of twenty per cent. *ad valorem*;

Packages not hereinbefore specified, and not herein specially charged with or declared liable to duty, and being the usual and ordinary packages in which goods are

in the discretion of the court, and the goods entered under any invoice made from any such bill-heading or blank shall be forfeited.

AFFIDAVIT OF IMPORTER CLAIMING LOWER RATE OF DUTY ON CERTAIN GOODS.

With respect to goods imported for manufacturing purposes that are admissible under this Act for any specific purposes at a lower rate of duty than would otherwise be chargeable, or exempt from duty, the importer claiming such exemption from duty, or proportionate exemption from duty, shall make and subscribe to the following affidavit or affirmation before the collector of customs at the port of entry, or before a notary public or a commissioner for taking affidavits:

I, (name of importer) the undersigned, importer of (names of the goods or articles) mentioned in this entry, do solemnly (swear or affirm) that such (names of the goods or articles) are imported by me for the manufacture of (names of the goods to be manufactured) in my own factory, situated at (name of the place, county and province), and that no portion of the same will be used for any other purpose or disposed of until so manufactured.

BRITISH PREFERENTIAL TARIFF.

On and after the 1st day of August, 1898, section 17 of the said Act shall be repealed, and the following shall be substituted therefor:—

"Articles which are the growth, produce or manufacture of any of the following countries may, when imported direct into Canada from any of such countries, be entered for duty or taken out of warehouse for consumption in Canada at the reduced rate of duty provided in the British preferential tariff set forth in Schedule D to this Act:—(a) The United Kingdom; (b) The British colony of Bermuda; (c) The British colonies, commonly called the British West Indies, including the following: the Bahamas, Jamaica, Turks and Caicos Islands, the Leeward Islands (Antigua, St. Christopher-Nevis, Dominica, Montserrat, and the Virgin Islands, the Windward Islands (Grenada, St. Vincent and St. Lucia), Barbados, Trinidad and Tobago; (d) British Guiana; (e) Any other British colony or possession the customs tariff of which is, on the whole, as favourable to Canada as the British preferential tariff herein referred to is to such colony or possession.

Provided, however, that manufactured articles to be admitted under such preferential tariff shall be bona fide the manufactures of a country or countries entitled to the benefits of such tariff, and that such benefits shall not extend to the importation of articles into the production of which there has not entered a substantial portion of the labour of such countries. Any question arising as to any article being entitled to such benefits shall be decided by the Minister of Customs, whose decision shall be final.

*Raw sugar, including all sugar described in items and of which the duty is hereby reduced to 20 per cent.

Deer when shot for sport, under license, may be exported under regulations of the Customs Department.

DUTIES ON MOLASSES AND SYRUPS.

Regulations respecting the manner in which molasses and syrups shall be sampled and tested for the purpose of determining the classes to which they belong with reference to the duty chargeable thereon shall be made by the Minister of Customs, and the instruments and appliances necessary for such determination shall be designated by him and supplied to such officers as are by him charged with the duty of sampling and testing such molasses and syrups; and the decision of any officer (to whom is so assigned the testing of such articles) as to the duties to which they are subject under the tariff shall be final and conclusive, unless upon appeal to the commissioner of customs within thirty days from the rendering of such decision, such decision is, with the approval of the minister, changed; and the decision of the commissioner with such approval shall be final.

All such special packages or coverings as are of any use or apparently designed for use other than the importation of the goods they contain, shall be subject to the same rate of duty as would thereon be levied if imported empty or separate from their contents;

Packages (inside or outside) containing free goods shall be exempt from duty when the packages are of such a nature that their destruction is necessary in order to release the goods.

PENALTY FOR HAVING BLANK INVOICE WITH CERTIFICATE OF CORRECTNESS.

Any person who, without lawful excuse, the proof of which shall be on the person accused, sends or brings into Canada, or who, being in Canada, has in his possession, any bill-heading or other paper appearing to be a heading or blank capable of being filled up and used as an invoice, and bearing any certificate purporting to show, or which may be used to show, that the invoice which may be made from such bill-heading or blank is correct or authentic, is guilty of an indictable offence and liable to a penalty of five hundred dollars, and to imprisonment for a term not exceeding twelve months,

decision shall be final.

at the reduced rate of duty provided in the British preferential tariff.

"The Minister of Customs, with the approval of the Governor in Council, shall determine what British colonies or possessions shall be entitled to the benefits of the preferential tariff under clause (d) of subsection 1 of this section.

"The Minister of Customs may, with the approval of the Governor in Council, make such regulations as are deemed necessary for carrying out the intention of this section."

SURTAX ON GERMAN GOODS.

Articles of German origin or production are made subject to a surtax when imported into Canada, such surtax in every case to be one-third of the duty as fixed by Schedule A.

"Such surtax shall also apply to any article the chief value of which was produced in such foreign country, although it may have been improved, or advanced in value, by the labour of another country—notwithstanding the provisions of the British Preferential Tariff and Regulations thereunder."

THE FRENCH TREATY

(Circular from the Customs Department, dated 14th October, 1895.)

I beg to send herewith, for your information and guidance, text of a proclamation by the Governor in Council, dated the 10th day of October, 1895, declaring the provisions of the French Treaty Act in force on, from and after the 14th October, 1895.

You are hereby advised that the said Act provides as follows:—

"Wines, sparkling and non-sparkling, common soaps, savons de Marseille (Castile soaps) and nuts, almonds, prunes and plums of French origin entering Canada shall enjoy the following advantages:

1. Non-sparkling wines gauging 15 degrees by the centesimal alcoholometer or less, or according to the Canadian system of testing, containing 26 per cent. or less of alcohol, and all sparkling wines shall be exempted from the surtaxe or *ad valorem* duty of 30 per cent.

2. The present duty charged on common soaps, savons de Marseille (Castile soaps) shall be reduced by one-half.

3. The present duty charged on nuts, almonds, prunes and plums shall be reduced by one-third.

The following articles of Canadian origin imported direct from that country accompanied by certificates of origin shall receive the advantage of the minimum tariff on entering France, Algeria or the French colonies:—

Canned meats.
Condensed milk, pure.
Fresh water fish, eels.
Fish preserved in their natural form.
Lobsters and crayfish preserved in their natural form.
Apples and pears, fresh, dried or pressed.
Fruits preserved, others.

Building timber in rough or sawn.
Wood pavement.

Staves.

Wood pulp (cellulose).

Extract of chestnut and other tanning extracts.

Common paper, machine-made.

Prepared skins, others, whole.

Boots and shoes.

Furniture of common wood.

Furniture other than chairs, of solid wood, common.

Flooring in pine or soft wood.

Wooden sea-going ships.

It is understood that the advantage of any reduction of duty granted to any other power on any of the articles enumerated above shall be extended fully to Canada."

Your attention is also directed to the following provisions of "An Act respecting Commercial Treaties affecting Canada," Chap. 3, 58—59 Vict., viz:—

"1. So soon as *The French Treaty Act*, 1894, chapter two of the Statutes of 1894, is brought into force by proclamation of the Governor General, the advantages granted to France by the treaty with that power mentioned in the said Act, with respect to its commerce with Canada, shall extend to any and every other foreign power which by reason of the operation of such treaty is, under the provisions of a treaty with Great Britain, entitled, in whole or in part, to the same or to

the like advantages with respect to its commerce with Canada, to the extent to which in manner aforesaid such other foreign power is entitled thereto; and such advantages shall continue to so extend to such other foreign power so long as the said Act remains in force, or until the right of such other foreign power to such advantages under its treaty with Great Britain is sooner determined.

3. The advantages so granted to France by the said treaty shall extend also to Great Britain and to the several British colonies and possessions with respect to their commerce with Canada, so long as France continues to be entitled to such advantages; and during the period for which France is so entitled to such advantages, all laws inconsistent with the enjoyment thereof by Great Britain and such British colonies and possessions shall be suspended to the extent to which they are so inconsistent."

The Foreign Powers entitled to the same advantages under the provisions of the said Act, as are granted to France by the Treaty in question, with respect to its commerce with Canada, are:—Argentine Republic, Germany (Zollverein), Austria Hungary, Muscat, Belgium, Russia, Bolivia, Salvador, Chili, Sweden, Norway, Columbia, Spain, Costa Rica.

Satisfactory proof of the origin of the goods in question shall be furnished to the collector at the time of entry.

CANADIAN TARIFF OF CUSTOMS.

REVISED AND CORRECTED TO LATEST DATE.

	⌘ c. ad val.	⌘ c. ad val.	⌘ c. ad val.	⌘ c. ad. val.
Absinthe , \$2.40 per Imp. Gal.		subjects dying abroad, but domiciled in Canada Free	Bismuth , Metallic in its natural state Free	Boots and Shoe Counters , made from Leather Board 25
Acetate of Lime 20		Apples , including the barrel 40c. per barrel.	Bitters , n.e.s., \$2.40 per Imp. gal.	Boot and Shoe Dressing 25
Acetate and Nitrate of Lead , not ground Free		Apples , dried 25	Blackening , Shoe and Shoemakers' Ink, shoe, harness and leather dressing, and harness-soap 25	Botanical Specimens Free
Acid, Acetic Acid and Pyroligneous , n.e.s., & vinegar, a specific duty of fifteen cents for each gallon of any strength not exceeding the degree of proof, and for each degree of strength in excess of the strength of proof an additional duty of two cents.		Apple trees of all kinds 3c. each	Black Lead , plumbago manufacture 25	Borax , ground or unground, in bulk of not less than twenty-five pounds only Free
The strength of proof shall be held to be equal to six per cent. of absolute acid, and in all cases the strength shall be determined in such a manner as is established by the Governor in council.		Argols Free	Black Book Muslin 35	Box Wood Rules 25
Acid, Acetic Acid crude , and Pyroligneous crude , of any strength not exceeding thirty per cent 25		Artist color boxes Japanned 25	Blackberries , gooseberries, raspberries, strawberries, cherries and currants, n.e.s., the weight of the package to be included in the weight for duty, 2c. per lb.	Boxes , paper boxes, empty, plain 35
Acid, Muratic and Nitric , and all mixed acids 20		Arms , including Muskets, Rifles and other fire arms, n.e.s. 30	Bladders 20	Boxes , cash 25
Acid, Oxalic and Boracic Free		Army and Navy and Canadian Military Arms , Clothing, Mus. Instruments for Bands, Military Stores and Munition of War Free	Blanketing and lapping , and discs or mills for engraving copper rollers, imported by cotton manufacturers, calico printers and wall paper manufacturers, for use in their own factories only Free	Boxes and Writing Desks , fancy and ornamental 35
Acid, Phosphate, n.o.p. 25		Arrowroot 20	Blanking and lapping , and discs or mills for engraving copper rollers, imported by cotton manufacturers, calico printers and wall paper manufacturers, for use in their own factories only Free	Braces or Suspenders and metal parts thereof 35
Acid, Sulphuric 25		Artificial Limbs Free	Blinds of wood, metal or other material not textile or paper 30	Braids of all kinds 35
Acid, Tartaric , in crystals Free		Arsenic Free	Blood albumen , tannic acid, antimony salts, tartar emetic and grey tartar Free	Bran , Mill Feed 20
Acid, Tannic Free		Arseniate of Aniline Free	Bone , drawn, plain and fancy tubing not bent or otherwise manufactured, in lengths not less than six feet Free	Brass , old, scrap, and in sheets or plates, not polished Free
Acids , other acids n.e.s. 20		Articles for the use of Governor-General Free	Brass bars in bolts, bars and rods in coil or otherwise, not less than six feet in length, unmanufactured Free	Brass Cups , being rough blanks, for the manufacture of brass and paper shells and cartridges for use in their own factories Free
Aconite Root Free		Articles imported by and for the use of the Dominion Government or any of the Departments thereof , or by or for the Senate or House of Commons. Free	Brass Wire , plain 10	Brass , ribs of iron or steel, runners, rings, caps, notches, ferrules, mounts and sticks or canes in the rough or not further manufactured than cut into lengths suitable for umbrellas, etc., imported by manufacturers of umbrellas, parasols and sunshades for use in their factories in the manufacture of umbrellas, etc., only Free
Acorns as Nuts 2 cts. per lb.		Articles for personal use of Consuls-General , who are natives or citizens of the country they represent, and who are not engaged in any other business or profession Free	Brass , twisted Brass, Copper, Zinc, Iron or Steel Wire, when imported by manufacturers of boots and shoes for use in their factories Free	Brass , in strips, for printers' rules, not finished Free
Advertising and printed matter , viz.—Advertising pamphlets, advertising pictorial show cards, illustrated advertising periodicals; illustrated price books, catalogues and price lists; advertising almanacs and calendars; patent medicine or other advertising circulars, fly sheets or pamphlets; advertising chromos, chromatotypes, oleographs or like work produced by any process other than hand painting or drawing and having any advertisement or advertising matter printed, lithographed or stamped thereon, or attached thereto, including advertising bills, folders, and posters, or other similar artistic work, lithographed, printed or stamped on paper or cardboard for business or advertisement purposes, n.o.p., 15 cts. per lb.		Articles ex-warehoused for ship's stores Free	Brass , manufactures of, n.e.s. 30	Breadstuffs , Grain and Flour, and Meal of all kinds, when damaged by water in transitu, upon the appraised value 20
Alabaster , Spar, Terra Cotta or Composition Ornaments 35		Asbestos , in any form other than Crude, and all manufactures thereof 25	Brass , manufactures of, n.e.s. 20	Brick , Fire, n.e.s. 20
Alg. Beer and Porter , in Bottles (G. O. or 33 p. to Imp. gal.) 24c.		Ashes , Pot and Pearl, in packages of not less than twenty-five pounds weight Free	Bone , manufactures of, fancy 35	
		Asparagus 25	Bone , manufactures of, n.e.s. 20	
		Asphalt or Asphaltum , and Bone Pitch , Crude only Free	Bone Pitch , crude only Free	
		Awnings and Tents 35	Bone , Cattle Fish Free	
		Axle Grease 25	Bonnets , n.e.s. 30	
		Babbit Metal 10	Books , viz.—Novels or works of fiction, or literature of a similar character, unbound or paper-bound, or in sheets, including freight rates for railways and telegraph rates, bound in book or pamphlet form, but not to include Christmas annuals or publications commonly known as juvenile and toy books 20	
		Bacon and Hams , Shoulders and Sides 2 cents per lb.	Books , Printed, Periodicals and Pamphlets, or parts thereof, n.e.s.,—not to include blank account books, copy-books, or books to be written or drawn upon 10	
		Bacteriological products or serums for subcutaneous injection Free	Books , viz.: Books on the application of science to industries of all kinds, including books on agriculture, horticulture, forestry, fish and furbear, min.	
		Bagatelle Tables or Boards , with Cues and Balls 35		
		Baggage , Travellers' Free		
		Bags , Cotton, Seamless 20		
		Bags , Cotton, made up by the use of the needle 35		
		Bags , Carpet Bags 30		
		Bags , paper sacks or bags of all kinds, printed or not 25		
		Bags , Jute, Hemp, Linen and Cotton seamless 20		

Albumen, Blood Free
Albumenized, and other papers and films chemically prepared for photographers' use 30
Albums, insides of paper Free
Ale, Ginger 20
Alkanet root, crude, crushed or ground Free
Almonds, shelled, 5 cents per lb. not shelled, 3 cents per lb.
Almond Paste as Confectionery, 3c. a lb. and 35
Aloes, unground Free
Alum, in bulk only, ground or unground Free
Alum, burned or calcined 20
Aluminum, or Aluminium and Alumina and Chloride of Aluminium or Chloralum, Sulphate of Alumina and Alum Cake Free
Chloralum Free
Ambergris Free
Ammonia, Sulphate of Free
Anatomical Preparations and Skeletons or parts thereof Free
Anchors for vessels Free
Animals, living, n.e.s. 20
Animals, for improvement of Stock, horses, cattle, sheep, swine, and dogs Free
Animals, live hogs, 1c. per lb. ...
Animals brought into Can. temp. & for a period not exceeding 3 months, for the purpose of exhibition Free
Aniline Dyes and Coal Tar Dyes, in bulk or packages of not less than one pound weight, including Alizarine and artificial Alizarine Free
Aniline Oil, Crude Free
Aniline Salts, and Arseniate of, Free
Annato, liquid or solid and seed, Free
Antimony not ground, pulverized or otherwise manufactured Free
Antiquities, collections of, Free
Antiseptic surgical dressing, such as absorbent cotton, cotton wool, lint, lambs' wool, tow, jute, gauzes, and oakum, prepared for use as surgical dressings, plain or medicated 20
Anvils 30
Apricots, green 20
Apparatus and Philosophical Instruments, imported by and for use of Colleges, Schools, Scientific, and Literary Societies, such as are not manufactured in Canada Free
Apparatus for Colleges and Schools, which are manufactured in Canada, to be rated according to material.
Apparel, wearing, and other personal and household effects (not merchandise) of British

Baking Powders, 6 cents per lb. The weight of the packages to be included in the weight for duty.
Bamboos, unmanufactured Free
Bamboo Reeds, not further manfd. than cut into suitable lengths for Walking Sticks, or Canes, or Sticks for Umbrellas, Parasols, or Sunshades Free
Bank notes, bonds, bills of exchange, cheques, promissory notes, drafts and all similar work unsigned, and cards or other commercial blank forms printed or lithographed, or printed from steel or copper or other plates, and other printed matter, n.e.s. 35
Barilla Free
Bark, Oak and Tanners Free
Barley, 30
Barley, Pot, Pearl and Flour 20
Barometers 25
Barrels, Can. manuf., exp. filled & ret'd empty, under such reg'ns as the Min. of Cus. shall direct. Free
Barrels, cont. Petroleum, or its products, or any mixt. of which petroleum is a part, when such contents are chargeable with a specific duty 20c. each
Beads and Bead Ornaments 35
Beans 15cts. per bush.
Bean, Tonquin, Vanilla & Nux Vomica, crude only Free
Bed Comforters, or Quilts of Cotton, white or colored 30
Beef, salted in barrels, the barrel containing the same to be free of duty 2c. per lb.
Bees Free
Belladonna Leaves Free
Bells, when imported by and for the use of churches only Free
Bells, n.e.s. 30
Belts of all kinds 25
Belting of leather or other material, except rubber, n.e.s. 20
Belting Rubber 25
Benzole, n.e.s., 5c. per Imp. gal.
Berries for dyeing, or used for composing dyes Free
Bicycles, Tricycles or Velocipedes 30
Billiard Tables, with or without pockets, and bagatelle tables or boards, cues, balls and cue racks and cue tips 35
Billiard Balls, papier mache, when imported separately 35
Billiard Balls, bone or ivory, when imported separately 35
Billiard Balls celluloid, when imported separately 35
Birds, Canary Birds and n.e.s. 20
Birds Skins, for taxidermic purposes Free
Bird Cages 35
Biscuits of all kinds, not sweetened 25
Biscuits, sweetened 27½

ing, metallurgy, architecture, electric and other engineering, carpentry, ship-building, mechanism, dyeing, bleaching, tanning, and other mechanical arts, and similar industrial books; also books printed in any language other than the English and French languages, or in any two languages not being English and French, or in any three or more languages; and bibles, prayer-books, psalm and hymn-books, and religious tracts, and Sunday School lesson pictures Free
Books, embossed, for the blind, and books for the instruction of the deaf and dumb and blind Free
Books printed by any Government or by any association for the promotion of science or letters, and official annual reports of religious or benevolent associations, and issued in the course of the proceedings of the said associations, to their members, and not for the purpose of sale or trade Free
Books, not printed or reprinted in Canada, which are included and used as text books in the curriculum of any university, incorporated college or normal school in Canada; books specially imported for the *bona fide* use of incorporated mechanics' institutes, public libraries, libraries of universities, colleges and schools, or for the library of any incorporated medical, law, literary, scientific or art association or society, and being the property of the organized authorities of such library, and not in any case the property of individuals,—the whole under regulations to be made by the Minister of Customs,—provided that importers of books who have sold the same for the purpose mentioned in this item, shall upon proof of sale and delivery for such purpose be entitled to a refund of any duty paid thereon Free
Books, bound or unbound, which have been printed and manufactured more than 12 years Free
Books and clothing, donations of, for charitable purposes and photographs, not exceeding 3, sent by friends and not for the purpose of sale Free
Book Binders' Cloth Free
Book Binders' tools and implements 30
Boots and Shoes, Leather or Rubber, and slippers of any material, n.e.s. 25
Boots and Shoes, Rubber 25

Brick, Building 20
Brick, Bath Brick 20
Brick, Fire Brick, for use in processes of manufacture, or for manufacturing purposes Free
Brimstone, crude or in roll or flour Free
Brim Moulds, for gold beaters and gold beaters' skins Free
British Gunn, Dextrine, Sizing, Cream and Enamelled Sizing. 10
Bristles Free
Britannia Metal in pigs and bars Free
Manufactures of, if not plated. 25
Manufactures of, if plated. 30
Bromine Free
Brooms 20
Brushes 25
Broom Corn Free
Bronze or Dutch Metal 25
Buckles of iron, steel, brass or copper, of all kinds, n.o.p. (not being jewellery) 30
Buckskins, tanned or dressed (Glove leather) 10
Bronze Statuettes 35
Buckwheat 10c. per bushel
meal or flour 4 c. per lb.
Buchu Leaves Free
Buckles, tin, for suspenders 35
Buckram, for the manufacture of hat and bonnet shapes Free
Builders' Hardware 30
Bulbs, flower, palms, corms, tubers, rhizomes, Arucaria, Spirea, and Lilies of the Valley, seedling stock for grafting, viz: plum, pear, peach, and other fruit trees Free
Bullion, gold and silver, in bars, blocks or ingots, drops, sheets or plates, unmanufactured, gold and silver sweepings and bullion fringe Free
Burr Stones, in blocks, rough unmanufactured, not bound up or prepared for binding into mill stones Free
Burgundy Pitch Free
Butchers' Steels and table steels 30
Butter 4 cents per pound
Butter Triers 30
Butterine, or other substitute for Butter, importation prohibited.
Buttons, pantaloen, metal, and shoe buttons, n.e.s. 25
Button, Shoe, papier mache Free
Buttons of all kinds, covered or not, n.o.p., including recognition buttons, and cuff or collar buttons (not being jewellery). 35
Cabinet of Coins, collection of medals and other antiquities, including collection of Postage Stamps Free
Cabinet Ware or Furniture (wood or iron) 30
Cages, bird, parrot, squirrel and rat cages, of wire, and metal parts thereof 35
Calcareous tufa Free

CANADIAN TARIFF OF CUSTOMS (Continued)

<p><i>¶ c. ad val.</i> Calumba Root, unground.....Free Camwood and Sumac, and Ex- tract of, for dyeing or tanning...Free Canded Peel, lemon, orange and citron.....30 per lb. and 35 Candles, Tallow.....25 Candles, Paraffine Wax.....30 Candles and Tapers, all others, including Sperm.....25 Candle Wick and Lamp Wicks...25 Cane or Rattan, split or other- wise manufactured.....15 Cane and Rattan, not manufac- tured.....Free Canoes, skiffs, or open pleasure sail boats of any material....25 Canton Flannel, white.....25 Canton Flannel, printed or dyed Canvas, "Jute," not pressed or calendered, when imported by the manufacturers of carpets, rugs and mats, jute webbing or jute cloth, for use in the manufacture of or any of these articles only, in their own factories.....Free Canvas of flax or hemp and sail twine, to be used for boat and ship sails.....5 Caoutchouc, unmanufactured...Free Caplins, unfinished Leghorn hats, Free Caps, Hats, Bonnets and shapes, n.e.s.....30 Caps, Percussion, for guns, rifles and pistols.....30 Cars, Percussion Copper, for blasting.....30 Capsules for Bottles, to be rated according to material. Carbons, electric light, and carbon points of all kinds, n.e.s. 35 Carbons, over six inches in cir- cumference.....15 Cardboard.....35 Cards, show cards, 15c. per lb. Cards, for playing, 8cts. per pack. Carpet bags, trunks, and valises, hat boxes, tool bags or baskets, satchels, reticules, musical in- strument cases, purses, port- manteaus, pocket books, fly books and parts thereof, n.o.p., and baskets of all kinds.....30 Carpets, Turkish or imitation Turkish or other rugs or car- pets, and carpets n.e.s.....35 Carpeting, rugs, mats, and mat- ting of cocoa, straw, hemp or jute, carpet linings and stair pads.....25 Cartridges, for guns, rifles and pistols, and Cartridge Cases..30 Carriages, Buggies and Pleasure Carts, and similar vehicles, n.e.s., including cutters, child- ren's carriages and sleds, and</p>	<p><i>¶ c. ad val.</i> not less than 25 lbs. weight...Free Chronometer Clocks, as Clocks..25 Chronometer Watches.....25 Chronometers and Compasses for Ships.....Free Chromos, Chromotypes, Oleo- graphs, photographs, artot- types, paintings, drawings, pictures, engravings or prints, or proofs therefrom and similar works of art, n.o.p., blue prints, building plans, and maps and charts, n.e.s.....20 Church Vestments.....26 Churns, brooms, pails, tubs, pounders and rolling pins, whisks and washboards.....20 Cider, not clarified or refined, 5 cents per in. gallon. Cider, clarified or refined, 10 cents per in. gallon. Cigars and Cigarettes, the weight of the cigarettes to in- clude the weight of the paper covering, \$3 per lb. and.....25 Cinchona Bark.....Free Cinchona Bark, powdered.....20 Cinnabar.....Free Citrons, rinds of, in brine...Free Citric Acid.....20 Clays.....Free Cliff Stone, unmanufactured...Free Cliff Stone, manufactured.....30 Clocks, and clock cases of all kinds.....25 Clock springs and clock move- ments, complete or in parts...25 Clothes Wringers for domestic use and parts thereof.....35 Clothing, Cotton, Silk and Linen 35 Clothing, ready-made, and wear- ing apparel of every descrip- tion, composed wholly or in part of wool, worsted, the hair of the alpaca goat or other like animal, n.o.p.....35 Clothing, donations of, for chari- table purposes.....Free Clothing imported by and for use of army and navy, or for Canadian Militia. Dutiable ac- cording to material. Duty re- funded upon reference to De- partment. Cloths, not rubbered or made waterproof, whether of wool, cotton, unions, silk or ramie, sixty inches or over in width and weighing not more than seven ounces to the square yard, when imported exclu- sively for the manufacture of mackintosh clothing, under regulations to be adopted by the Governor in Council.....15 Coal, and Coal Dust, Anthracite, Free</p>	<p><i>¶ c. ad val.</i> tutes for, n.e.s., 2 cts. per lb. Coffee, extract of, or substitutes for, of all kinds...3 cts. per lb. Coffee and Milk.....30 Coffee Mills.....30 Coffins and Caskets, of any ma- terials and metal parts thereof 25 Coins, Silver Coins from the U.S. 20 Coins, Gold and Silver, except U.S. silver coins.....Free Coir and Coir Yarn.....Free Collars of linen, cotton, celluloid, xylonite, or yxolite.....35 Collars, lace collars.....35 Collodion.....20 Cologne water, alcoholic per- fumes, and perfumed spirits, bay rum, and lavender waters, hair, tooth and skin washes and other toilet preparations containing spirits of any kind, when in bottles or flasks weigh- ing not more than 4 oz. each...50 When in bottles, flasks, or other packages weighing more than 4 oz. each, \$2.4 per gal. and.....40 Combs, dress and toilet, all kinds 35 Combs, curry combs, as Sad- dlers' hardware.....30 Commercial blank forms.....35 Communion Plate imported by and for use in Churches.....Free Composition Metal for the manu- facture of filled g'ld watch-cases. 10 Compasses and chronometers for ships.....Free Composition Nails, Spikes and Sheathing Nails.....15 Composition Fuel, in blocks...20 Concentrated Lye.....20 Condensed Coffee.....30 Condensed Milk 3¢ cents per lb. Confectionery and Sugar Candy, ½c. per lb. and.....35 Copper, old and scrap in pigs, bars, rods, bolts, over six feet in length, ingots and sheathing not planished or coated, and copper seamless drawn tubing Free Copper Wire.....15 Copper Rollers, for use in calico printing, when imported by calico printers for use in their factory in the printing of calico and for no other purpose, such rollers not being manufactured in Canada.....Free Copper, in sheets, not planished, polished, or coated.....Free Copper Bath, finished.....30 Copper, all manufactures of, n.e.s. 30 Copper, precipitate of, crude...Free Copperas, Sulphate of Iron.....35 Copy Books.....35 Copying Presses.....30</p>	<p><i>¶ c. ad val.</i> Cottons, Jeans and Coutilles and satens for corset and dress stay makers, for use in their factories.....20 Cottons, manufactures of, n.e.s. 35 Cotton Waste and Cotton Wool...Free Cotton Seed Cake.....Free Cow Hair, unmanufactured...Free Cow Hair manufactures, n.e.s...20 Cracked Corn and Wheat.....20 Cranberries, plums and quinces 25 Crapes, black.....20 Crocus, Composition.....25 Crocks, earthenware.....30 Crowbars.....30 Cream Separators, materials which enter into the construc- tion and form part of, when imported by manufacturers of Cream Separators in their own factories.....Free Cream of Tartar in Crystals...Free Cream of Tartar, other, n.e.s...20 Crucibles of Plumbago or clay...Free Cucumbers.....25 Cuffs, of Paper, Linen, Cotton, Celluloid, Xylonite or Yxolite 35 Cultivators and parts thereof...20 Cups or other prizes won in bona fide competitions.....Free Curry Cards and Combs.....30 Curry Powders.....25 Curling stones.....35 Curtains, trimmed or untrimmed 35 Cutlery: carvers, knives and forks of steel, butcher and table steels, cyster, bread, kitchen, cooks', butcher, shoe, farrier, putty, hacking, and glaziers' knives, spatulas or palette knives, razors, crasers, or office knives, pen, pocket, pruning, sportsman and hunt- ers' knives, manicure files, scissors, trimmers, and bar- bers', tailors' and lamp shears, horse and toilet clippers, and all like cutlery, plated or not, n.o.p.....30 Cut Flowers.....20</p> <p>Damask of Cotton, or linen.....30 Decalcomanie, or transfer pict's. 15c. per lb. Deer, (glove leather) tanned or dressed, colored or not colored 10 Deer Hair.....Free Degras.....Free Degras and Oleo-Stearine.....Free Dental and surgical instruments, and surgical needles (not being furniture).....Free Diamonds, set.....30 Diamonds, unset, dust or bort, and black Diamonds for borers. Free</p>
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finished parts thereof, n.o.p. . . . 35
 Farm & Freight Wagons, Carts,
 Drays and similar vehicles. . . . 25
 Carriage Hardware 30
 Carriages of travellers, and Car-
 riages laden with merchandise,
 and not to include circus
 troupes or hawkers Free
 Cash Boxes. 25
 Casts, as models for the use of
 schools of designs. Free
 Catgut Strings, or Gut Cord for
 Musical Instruments. Free
 Catgut or Whipgut, unmanu-
 factured Free
 Caustic Soda Free
 Cases, for jewels, watches, silver
 and plated ware, cutlery, and
 other like articles of any ma-
 terial 35
 Celluloid, Xylonite or Xyolite, in
 sheets, lumps, balls, or blocks,
 in rough Free
 Celluloid moulded into sizes for
 handles of knives and forks
 not bored or otherwise manf.,
 also moulded celluloid balls
 and cylinders coated with tin-
 foil or not, but not finished or
 further manufactured, and
 celluloid lamp shade blanks. 10
 Celluloid Collars and Cuffs. . . . 35
 Cement, Hydraulic or Water-
 lime, Portland, in bags, barrels
 or casks, the weight of the
 package to be included in the
 weight for duty, 12½c. per 100
 lbs.
 Chalk stone, china or Cornwall
 stone, feldspar, and cliff stone,
 ground or unground Free
 Chalk, manufactured 20
 Chamomile Flowers. Free
 Chamomile Flowers, powdered. . 20
 Chamois Skins 17½
 Charts, admiralty, Free. Other 20
 Charcoal 20
 Cheese, 3 cents per lb.
 Cheese Cloths, white 25
 coloured 35
 Cheques, also bank notes,
 cheques, bonds, promissory
 notes, bills of exchange, drafts
 and all similar work unsigned,
 and cards or other commercial
 blank forms printed or litho-
 graphed, or printed from steel
 or copper or other plates, and
 other printed matter, n.e.s. . . . 35
 Cherry Trees, 3 cents each
 Cheating Gum, if sweetened, 4c.
 per lb. and 35
 Cheating Gum, not sweetened . . 20
 Chicory, raw or green, 3c. per lb.
 Chicory, dried roasted or ground,
 4 cents per lb.
 China and Porcelain Ware 30
 China Clay, natural or ground. . . Free
 Chloralum or Chloride of Alum. Free
 Chloride of Barium 20
 Chloride of Lime, in packages of

Coal, bituminous slack, such as
 will pass through a half inch
 screen, subject to regulations
 to be made by the Minister
 of Customs, 20 per cent., but
 not to exceed 13c. per ton of
 2000 lbs. (being the equivalent
 of 15c. per ton of 2240 lbs.),
 provided that if the U.S. Con-
 gress fixes the duty on such
 slack coal at a rate not exceed-
 ing 15c. per ton of 2240 lbs.,
 then the duty on such coal
 imported into Canada, as pro-
 vided in this item, shall be the
 minimum duty on such coal
 from all countries, notwith-
 standing section 17 of this Act.
 Coal, bituminous, round and run
 of mine, and coal n.e.s., 53c.
 per ton of 2000 lbs. (being the
 equivalent of 60c. per ton of
 2240 lbs.), provided that if the
 U.S. Congress fixes the duty
 on such coal at a rate not ex-
 ceeding 40c. per ton of 2240
 lbs., the Governor-in-Council
 may by proclamation reduce
 the duty mentioned in this
 item to 40c. per ton of 2240
 lbs. or the equivalent thereof
 per ton of 2000 lbs., and the
 duty declared by such procla-
 mation shall then be the
 minimum duty on such coal
 from all countries, notwith-
 standing section 17 of this Act.
 Coke Free
 Coal Tar and Coal Pitch. Free
 Cobalt, ore of Free
 Cochineal Free
 Cocoa Mats and Matting 25
 Coconuts, imported from place
 of growth by vessel direct to a
 Canadian port. 50c. per 100.
 Coconuts, not imported direct,
 \$1 per hundred.
 Cocoa Paste and Chocolate Paste,
 Cocoas and Cocoa Butter, 4c.
 per lb.
 Cocoa Shells and Nibs, Chocolate
 and other preparations of
 cocoa 20
 Coconut, desiccated, sweetened
 or not, 5 cents per pound.
 Cocoa Beans, not roasted,
 crushed or ground Free
 Coffee, Green, n.e.s. 10
 Coffee, Green, imported direct
 from the country of growth
 and production, or purchased
 in bond in the United King-
 dom, such as might be entered
 for home consumption in the
 United Kingdom. Free
 Coffee roasted or ground, when
 not imported direct from the
 country of growth and produc-
 tion, 2c. per lb. and 10
 Coffee, roasted or ground, and
 all imitations of and substi-

Cords and Tassels of silk or any
 other material 35
 Cordage of all kinds 25
 Cordials (see Spirituous Liquors)
 Corduroy, white 25
 coloured 35
 Corn, Indian, n.e.s. Free
 Corn, Indian, for purposes of dis-
 tillation, subject to regulations
 to be approved by the Govern-
 or in Council, 7½c. per bush.
 Cormeal, including the duty on
 the barrel. 25c. per bbl.
 Corks and manufactures of Cork-
 wood or Cork-bark 20
 Cork-wood or bark, unmanu- . . . Free
 Corkscrews and Cork Drawers. . 30
 Cornice Poles 30
 Corsets 35
 Corset clasps, busks, blanks and
 steels, and corset wires, tipped
 or untipped 35
 Cottolene, sub. for lard, 2c. p. lb.
 Cotton, raw Free
 Cotton covered Wire 30
 Cotton Seed in bulk 10
 Cotton Duck, grey or white, n.e.s. 22½
 Cotton Quilts 30
 Cotton Belting 20
 Cotton and Jute Tapestry. . . . 35
 Cotton and Linen Damasks. . . . 30
 Cottons, grey or unbleached,
 fabrics 25
 Cotton fabrics, white or bleached
 or colored 35
 Cotton, Linen and Silk Clothing,
 Corsets and other articles
 made from cotton fabrics . . . 35
 Cotton Handkerchiefs, printed or
 plain 35
 Cotton or linen shirts, cotton
 undershirts and drawers,
 knitted, and shirts of any
 material, ladies' and misses'
 blouses and shirt waists . . . 35
 Cotton warps and cotton yarns,
 dyed or undyed, n.e.s. 25
 Cotton Yarns, number forty and
 finer Free
 Cotton Lamp Wicks 25
 Cotton or Linen Collars. 35
 Cotton Parasols and Umbrellas. . 35
 Cotton Prunella Free
 Cotton Pillow Cases 35
 Cotton seamless bags. 20
 Cotton sewing thread, in hanks,
 three and six cord 15
 Cotton sewing thread, and crochet
 cotton on spools or in balls . . 25
 Cotton thread, all other, n.e.s. . . 25
 Cotton Twine 25
 Cotton Towels and shawls 30
 Cotton Velvetens, Cotton Vel-
 vets and Cotton Plush. 30
 Cotton Fire Hose, lined with
 rubber. 35
 Cotton wadding, batting, batts
 dyed or not. 25
 Cotton warps and cotton yarns,
 dyed or undyed, n.e.s. 25

Diamond drills for prospecting
 for minerals, not to include
 motive power. Free
 Dice, Ivory or bone, fancy. . . . 35
 Dogs 20
 Doors, for safes and vaults, of
 iron or steel 30
 Dragon's Blood Free
 Drain tiles, not glazed. 20
 Drain pipes, sewer pipes, chimney
 linings or vents, and inverted
 blocks glazed or unglazed, and
 earthenware tiles 35
 Draughts and Chessmen of Ivory
 or bone, fancy 35
 Drawing Paper, mounted 30
 Drawings, n.e.s. 20
 Dried Flowers 20
 Dried Roots, n.e.s. Free
 Dried Vegetables. 25
 Druggets (dyed cotton). 35
 Drugs, in a crude state, used in
 dyeing or tanning Free
 Dryers, Japan, 20c. per gal. and. 20
 Duallin, Dynamite, Giant Powder
 and Nitro, 3c. per lb.
 Duck, cotton, grey or white,
 n.e.s. 22½
 Duck, for belting and hose, when
 imported by mfrs. of rubber
 goods for use in their factories. Free
 Dutch Metal or bronze 25
 Dye Wood, ground logwood and
 fustic Free
 Dyes, patent prepared. Free
 Dyes, Aniline, and coal tar dyes,
 in bulk or packages of not less
 than 1 lb. weight, including
 alizarine and artificial aliza-
 rine Free
 Dyes, Aniline, n.e.s., less than 1 lb. 20
 Dye, jet black Free
 Dyeing or Tanning Articles in a
 crude state, used in dyeing or
 tanning, n.e.s. Free
 Earth Closets 30
 Earthenware Tiles. 35
 Earthenware Drain Tiles, not
 glazed 20
 Earthenware and Stoneware
 Demijohns or Jugs, Churns
 and Crocks. 30
 Earthenware and Stoneware,
 brown or col'd, and Rocking-
 ham ware, white granite, or
 iron stoneware and C.C. ware,
 decorated, printed or sponged,
 and all earthenware n.e.s. . . . 36
 Eggs 3c. per doz.
 Elastic Rubber Thread Free
 Electric and Galvanic Batteries. 25
 Electric Lights, apparatus, parts
 of, when imported separately. 25
 Electro-plated Ware, wholly or
 in part electro or gilt, n.e.s. . . 30
 Electrotypes, Stereotypes, and
 celluloids of newspaper
 columns, in any language
 other than French and Eng-
 lish, and of books and bases,

CANADIAN TARIFF OF CUSTOMS (Continued)

<p>and matrices and copper shells for the same, whether composed wholly or in part of metal or celluloid. Free</p> <p>Electrotypes, Stereotypes, and celluloids for almanacs, calendars, illustrated pamphlets, newspaper advertisements or engravings, and all other like work for commercial, trade or other purposes, n.e.s.; and matrices or copper shells of the same, 1½c. per sq. inch.</p> <p>Electrotypes, Stereotypes, and celluloids of newspaper columns and bases for the same, composed wholly or partly of metal or celluloid, ¼c. per sq. in., and matrices or copper shells of the same, 1½c. per sq. inch.</p> <p>Embalming Boards 30</p> <p>Embossed Paper, extra heavy, for cracked and damaged walls 35</p> <p>Embroideries, n.e.s. 25</p> <p>Embroideries, white cotton 35</p> <p>Emery in bulk, crushed or ground Free</p> <p>Emery and Sand Paper 25</p> <p>Emery Wheels 25</p> <p>Enamelled Iron Hollow-ware 30</p> <p>Engines, Locomotives 35</p> <p>Engines, Fire 35</p> <p>Engines, Fire, Chemical 35</p> <p>Engines, steam, of ships or other vessels built in any foreign country, etc. 25</p> <p>Engines, all others, and boilers, n.e.s. 25</p> <p>Engravings and Prints 20</p> <p>Entomology, specimens of. Free</p> <p>Envelopes, paper, of all kinds 35</p> <p>Ergot Free</p> <p>Esparto, or Spanish Grass, and other grasses and pulp of, including fancy grasses, dried but not colored or otherwise m'f'd. Free</p> <p>Essences or Extracts, mixed with spirits. \$2.40 per I.G., and 30</p> <p>Essential Oils 10</p> <p>Ether, Sulphuric 25</p> <p>Excelsior for Upholsterers' use. 25</p> <p>Extract of Logwood, fustic, oak, and of oak bark Free</p> <p>Extract of Malt, for medicinal and baking purposes, n.e.s. 25</p> <p>Extract of Fluid Beef, not medicated, and soups 25</p> <p>Eyelets of Brass, Shoe Free</p> <p>Eye glasses, finished 30</p> <p>Eye glasses, unfinished, and metal parts thereof. 20</p> <p>Fancy Grasses, dried, but not colored nor otherwise m'f'd. Free</p> <p>Fancy workboxes, writing desks, glove boxes, handkerchief boxes, manicure cases, per-</p>	<p style="text-align: center;"># c. ad val.</p> <p>half bbls., whether fresh, dried, salted or pickled, n.e.s., 50 cents per 100 lbs.</p> <p>Smoked and Boneless Fish, 1 cent. per lb.</p> <p>Anchovies and Sardines, packed in oil or otherwise, in tin boxes, measuring not more than 5 in. long, 4 in. wide, and 3¼ in. deep. 5c. per box.</p> <p>In half boxes, measuring not more than 5 in. long, 4 in. wide, and 1½ deep, 2½c. per half box.</p> <p>In quarter boxes, measuring not more than 4½ in. long, 3½ in. wide, and 1¼ deep, 2c. per quarter box.</p> <p>Imported in any other form. 30</p> <p>Fish preserved in oil, except Anchovies and Sardines 30</p> <p>Salmon and all other fish prepared or preserved, including oysters, n.e.s. 25</p> <p>Oysters shelled in bulk, 10 cents per gal.</p> <p>Oysters, canned, in cans not over one pint, 3 cents per can, including the cans.</p> <p>Oysters in cans, over one pint and not over one quart, 5c per can including cans.</p> <p>Oysters in cans exceeding one qt., 5c. for each qt or fraction of a qt., including the cans, 5c. per quart.</p> <p>Oysters—Seed and Breeding imported for the purpose of being planted in Canadian waters Free</p> <p>Packages containing Oysters or other Fish, not otherwise provided for 25</p> <p>Oils, spermaceti, whale and other fish oils, and all other articles the produce of the fisheries, n.e.s. 20</p> <p>Fish hooks, for deep sea or lake fishing, not smaller in size than number 20; bank, cod, pollock and mackerel fish lines; and mackerel, herring, salmon, seal, seine, mullet, net and trawl twine in hanks or coil, barked or not,—in variety of sizes and threads,—including gilling thread in balls, and head ropes, barked marline, and net morsels of cotton, hemp or flax, and deep sea fishing nets or seines, when used exclusively for the fisheries, and not to include hooks, lines or nets commonly used for sportsmen's purposes. Free</p>	<p style="text-align: center;"># c. ad val.</p> <p>blueberries, strawberries, and raspberries and trees, n.e.s. Free</p> <p>Fruits, green, Grapes, 2c. per lb.</p> <p>Fruits, Green, Blackberries, Gooseberries, Raspberries, Strawberries, Cherries, and Currants. The weight of the package to be included in the weight for duty, 2c. per lb, n.e.s.</p> <p>Fruits in air-tight cans or other packages. The weight of the cans or packages to be included in the weight for duty, 2½ cts. per lb.</p> <p>Fruits preserved in brandy and other spirits . . . \$2.00 per I.G.</p> <p>Fuller's Earth, in bulk. Free</p> <p>Fuller's Earth, prepared. 30</p> <p>Furniture, of wood, iron or any other material, for house, cabinet or office, fin. or in parts, including hair and spring and other mattresses, bolsters and pillows 30</p> <p>Fur Skins, of all kinds, not dressed in any manner. Free</p> <p>Fur Skins, wholly or partially dressed, n.e.s. 15</p> <p>Fur hats, caps, muffs, tippets, capes, coats, cloaks and other manufactures of fur 30</p> <p>Galvanized Nails and Spikes, wrought and pressed. 30</p> <p>Galvanized sheet iron, number 17 gauge and thinner. 5</p> <p>Galvanic Batteries. 25</p> <p>Game. 20</p> <p>Gannister Free</p> <p>Gas and Coal Oil, or Kerosene Fixtures, or parts thereof 30</p> <p>Gas Coke Free</p> <p>Gas Meters 35</p> <p>Gas, for dentists and others. 20</p> <p>Gelatine 25</p> <p>Gentian and Ginseng Root. Free</p> <p>German spirits of nitrous ether (sweet nitre), \$2.40 per imperial gallon, and 30</p> <p>German and Nickel Silver, manufactures of, not plated. 25</p> <p>German and Nickel Silver, plated n.e.s. 30</p> <p>German Silver, and Silver in sheets, ingots, blocks, bars, strips or plates, unmanufactured Free</p> <p>Giant powder, duatin, dynamite and other explosives 3c. per lb.</p> <p>Gilling Twine, imported for the use of the fisheries. Free</p> <p>Gilling Twines, linen thread 25</p> <p>Gilt ware, of all kinds. 30</p> <p>Gin. See Spirituous Liquors.</p> <p>Ginger, Preserved 30</p> <p>Glacier, window decorations, 15c.</p>	<p style="text-align: center;"># c. ad val.</p> <p>Gold Medals 30</p> <p>Gold and Silver leaf, and Dutch or schlag metal leaf 25</p> <p>Gold and Silver, manufactures of, n.e.s. 30</p> <p>Gongs for doors, as bells. 30</p> <p>Gooseberry bushes 20</p> <p>Grafting Stock. (See Seedling Stock) Free</p> <p>Grape Vines. 20</p> <p>Grain, of all kinds when damaged by water in transitu (on appraised value) 20</p> <p>Granite Ware, Enamelled Iron Ware 35</p> <p>Grass, Manilla and Sea Grass. Free</p> <p>Grass, manufactures of, n.e.s. 20</p> <p>Gravel Free</p> <p>Grease, rough, the refuse of animal fat, for the manufacture of soap and oils only. Free</p> <p>Grease, Axle. 25</p> <p>Grease, Foot, refuse of cotton seed after oil is pressed out, but not when treated by alkalies Free</p> <p>Grease, other, n.e.s. 20</p> <p>Grindstones, not mounted, and not less than 36 inches in diameter. 15</p> <p>Grindstones, n.e.s. 25</p> <p>Grindstone Fixtures 30</p> <p>Guano, and other animal and vegetable manures. Free</p> <p>Guns, Amber, Arabic, Australian, Emony Copal, Damar, Kaurie, Mastic, Sandarac, Senegal, and Shellac; and White Shellac in gum or flake, for manufacturing purposes; and Gum Tragacanth, Gum Gedda and Gum Barbary Free</p> <p>Gum, British, Dextrine, Sizing Cream and Enamel Sizing. 10</p> <p>Gum, sappato and chicle, crude. Free</p> <p>Gum Opium, powdered, \$1.35 per lb.</p> <p>Gum Opium, prepared for smoking, 85 per lb.</p> <p>Gum, opium (drug), \$1 per lb.</p> <p>Guns, Assafetida, Camphor and others in a crude state, n.e.s. Free</p> <p>Gunpowder, Gun, Rifle, Sporting, Cannon and Musket, Canister, 3c. per lb.</p> <p>Gunpowder, blasting and mining, 2 cents per lb.</p> <p>Guns, Rifles and Muskets 30</p> <p>Gut and Worm Gut, manufactured or unmanufactured, for whip and other cord. Free</p> <p>Gutta Percha clothing or clothing made waterproof with Gutta Percha. 35</p> <p>Gutta Percha, crude Free</p> <p>Gutta Percha, manf. of. 25</p>
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fume cases, toilet cases and fancy cases for smokers' sets, and all similar fancy articles made of bone, shell, horn, ivory, wood, leather, plush, satin, silk, satinette, or paper; dolls and toys of all kinds, and toy whips, ornaments of alabaster, spar, amber, terra cotta or composition statuettes and bead ornaments n.e.s. 35

Fans 35

Farina 1c. per lb.

Fashion plates, tailors', milliners' and mantle makers' Free

Featherbone, plain or covered, in coils 20

Feathers, Undressed 29

Feathers, n.e.s. 30

Feather Beds, Bolsters and Pillows 30

Felt, pressed of all kinds, not filled or covered by or with any woven fabrics 20

Felt, adhesive, for sheathing vessels Free

Felt, printed as carpets 35

Felt Roofing, tarred or coated 25

Felt Roofing, not tarred 25

Felt Cloth, n.e.s. 35

Ferro-manganese and Ferrosilicon 5

Fertilizers, Compounded or Manufactured 10

Fibre, Mexican, Tampico or Istle Free

Fibre Ware, indurated fibre ware, vulcanized fibre ware and all articles of like material 25

Fibre, vegetable Free

Fibrilla Free

Filberts 2 cents per lb.

Files and Rasps 30

Fillets of Cotton and Rubber not exceeding 7 inches wide, for manufacture of card clothing Free

Firearms 30

Fire Bricks, for use in processes of manufactures, or for manufacturing purposes Free

Fire brick, n.e.s. 20

Fire Clay gas logs 20

Fire Clay gas retorts 20

Fire Clay crucibles Free

Fire Clay Free

Fire Works of all kinds 25

Fire Hose, of cotton or linen, lined with rubber, or of rubber 35

Fire Dogs, iron 30

Fish Skins and fish offal Free

Fish.—Mackerel, fresh, 1c. per lb.

Herrings, Pickled or Salted, 1 cent. per lb.

Salmon, pickled or salted, 1c. per lb.

Salmon, Fresh, n.e.s., 1c. per lb.

All other Fish, pickled or salted, in bbls. 1c. per lb.

Foreign caught fish, imported otherwise than in bbls. or

Trawls, trawling spoons, fly hooks, sinkers, swivels, and sportsmen's fishing bait, and fish hooks, n.e.s. 30

Fish Hooks, n.e.s. 30

Fish Nets, sportsmen's 30

Fishing Rods 30

Fishing Hooks, with Flies 30

Flagstones, dressed 20

Flagstones, not hammered or chiselled 15

Flannels, of every description, n.e.s. (wool) 35

Flax, fibre Free

Flax, tow of Free

Flax Seed Free

Flax Sail Twine 5

Flax, manufactures of, n.e.s. 25

Flint, flints and ground flint stones Free

Floor Earthenware Tiles 35

Florist Stock, viz., palms, bulbs, corins, tubers, rhizomes, aru-caria, spirea, and lilies of the valley Free

Flour, Buckwheat or Meal, 1c. p. lb.

Flour, of Corn 1c. per lb.

Flour of Rye, 50c. per bbl., including the duty on the bbl.

Flour of Wheat, 60c. per bbl., including the duty on the bbl.

Flour of Rice or Sago 25

Fluting Machine, Iron 30

Fly Paper 35

Fly books and parts thereof, n.o.p. 30

Fog Signals, detonating 30

Folding Machines 10

Folia Digitalis Free

Food, Milk, and all similar prep. 30

Foot Grease, refuse of cotton seed, but not when treated with alkalis Free

Forks, knife blades or blanks, table, cast iron, in the rough, not handled nor ground, or otherwise further manufactured 10

Fossils Free

Fowls, domestic, pure bred, also Homing or messenger pigeons, pheasants and quails for improvement of stock Free

Fowls, other 20

Frames, Clasps and Fasteners, for purses and chatelaine bags or reticules, not more than 7 inches in width, when imported by the manufacturers of same in their factories 20

Fringes 35

Fruit Syrups, Lime-juice, and fruit juices, n.o.p. 20

Fruits dried, desiccated, or evaporated, Apples, Dates, Figs, and other dried fruits, etc., n.e.s. 25

Fruits, dried, Raisins, Currants, and Prunes, 1 ct. per lb.

Fruits, Bananas, plantains, pine-apples pomegranates, guavas, mangoes, and shaddock; wild

per lb.

Glass, ornamented, figured, and enamelled colored glass; painted and vitrified glass; figured, enamelled and obscured white glass; and rough rolled plate glass 30

Glass Stained Windows 30

Glass, Carboys and Demijohns, empty or filled bottles and decanters, flasks and phials 30

Glass Jars and Glass Balls, Lamp Chimneys, Glass Shades or Globes, cut, pressed or moulded, Crystal or Glass Tableware, decorated or not, and Blown Glass Tableware 30

Glass, Lamp, Gas and Electric Light Shades, Lamps and Lamp Chimneys, side lights and head lights, Globes for Lanterns, Lamps, Gas and Electric Lights, n.e.s. 30

Glass bulbs for electric lights 10

Glass, common and colorless window glass; and plain colored, stained, tinted or muffled glass in sheets 20

Glass, imitation porcelain shades, and colored glass shades, figured, painted, enamelled or engraved 30

Glass and emery paper, sand and flint paper 25

Glass, plate, not bevelled, in sheets or panes, not exceeding 25 square ft. each, n.o.p. 25

Glass, plate, not bevelled, in sheets or panes, n.e.s. 35

Glass, plate, bevelled, in sheets or panes, n.o.p. 35

Glass, German looking glass, un-silvered or for silvering 20

Glass, silvered, bevelled or not, and framed or not 35

Glass, all other, and manufactures of, n.o.p., including bent plate glass 20

Glaziers' hacking and putty knives 30

Gloves and Mitts, of all kinds 35

Glove fasteners, metal Free

Glue, sheet, broken sheet and ground 25

Glue, liquid 25

Glucose and Glucose Syrup, 1c. per lb. 20

Glycerine 20

Glycerine, when imported by the manufacturers of explosives, for use in the manufacture thereof in their own factories 10

Goat Hair, unmanufactured Free

Gold Beaters' moulds and skins Free

Gold Laces, Gold and Silver Cloth or Thread 30

Gold and Silver Bullion, in Bars, Blocks or Ingots, and Bullion Fringe Free

Gold and Silver Ware, plated, n.e.s. 30

Gypsum, crude (sulphate of lime) Free

Hair, cleaned or uncleaned, but not curled or otherwise manufactured Free

Hair brush pads Free

Hair, horsehair, not further manufactured than simply cleaned and dipped, or dyed, imported by manufacturers of haircloth for use in the manufacture of such articles in their own factories Free

Hair, curled 20

Hair Cloth of all kinds 30

Hair Mattresses 30

Hair, manufactures of, n.e.s. 35

Hair Oils, Pomatums and Pastes, and all other perfumed preparations used for the hair, mouth and skin 30

Hair Pins and pins manufactured from any metal 30

Hammers, Blacksmith Hammers, 30

Hammers, other, n.e.s. 30

Hammocks and lawn tennis nets and other like articles manufactured of twine, n.e.s. 30

Hams, salted, dried or smoked, and meats, n.e.s., 2 cts. per lb.

Harness and saddlery of every description, and parts of same 30

Hatchets, n.e.s. 30

Hat Boxes 30

Hats, caps and bonnets, n.e.s. 30

Hatters' bands, bindings, tips and sides, linings, both tips and sides, hat sweats, when imported by hat manufacturers for use in their factories in the manufacture of hats Free

Hatters' plush, of silk or cotton, and furs, not on the skin Free

Hay \$2 per ton.

Henlock, Bark, crude Free

Hemp Paper, made on four-cylinder machines and calculated to between .006 and .008 inch thickness, for manufacture of shot shells, primers for shot shells and cartridges and felt board, sized and hydraulic pressed and covered with paper or uncovered for the manufacture of gun-wads, when such articles are imported by the manufacturers of shot shells, cartridges, and gun-wads to be used for these purposes only in their own factories; until such time as the said articles are manufactured in Canada; provided always that the said articles when imported shall be entered only at such port or ports as may be named by the Minister of Customs and at no other place Free

Hemp undressed Free

Hemp, manufactures of, n.e.s. 25

Hemp Bleaching Compound,

CANADIAN TARIFF OF CUSTOMS (Continued)

	P. c. ad val.
when imported by manufac- turers of rope (to be used in their own factories).....Free	
Hickory Spokes, rough turned, not tenoned, mitred, throat- ed, faced, sized, cut to length, round tenoned or polished...Free	
Hides, raw whether dried, salted or pickled.....Free	
Hob Nails.....30	
Hoes.....25	
Holly.....20	
Hominy, in bbls., 25 cts. per bbl.	
Honey, in the comb or other- wise, and adulterations and im- itations thereof...3 cts. per lb.	
Hoofs, horns and horn tips...Free	
Hoop Skirts & similar goods, n.e.s. 35	
Hops, 6 cents per lb.	
Hop extract and hop roots.....20	
Horn Strips.....Free	
Horse clothing, shaped, n.o.p. 35	
Horse clothing of jute, shaped or otherwise manufactured.....30	
Horses, n.e.s.....20	
Hosiery, of Silk.....35	
House Furnishing Hardware, rated according to material.	
Hubs, rough hewn or sawn only...Free	
Hymn Books.....Free	
Hydrants, Valves and Watergates (iron).....30	
IceFree	
Ice Boxes.....30	
Illuminating Oils, composed wholly or in part of the pro- ducts of petroleum, coal, shale or lignite, costing more than 30c. per gal.....25	
Incense.....20	
Indian Corn, n.e.s.....Free	
Indian Corn, for purposes of dis- tillation, 7½ cents per bush.	
Indian Corn Meal, 25c. per bbl.	
Indian Corn and Corn Meal, when damaged by water in transitu on appraised value.....20	
India Rubber Boots and Shoes and other manufactures of India Rubber, n.e.s.....25	
India Rubber Clothing, or cloth- ing made waterproof with India Rubber, n.e.s.....35	
India Rubber Hose, Belting, Packing, Mats and Matting, and Cotton, and Linen Hose, lined with rubber.....35	
India Rubber, unmanufactured...Free	
India Rubber, Crude and Hard Rubber in sheets, but not fur- ther manufactured, and re- covered Rubber and Rubber substitute.....Free	
Indigo.....Free	
Indigo Auxiliary or Zinc Dust...Free	

	P. c. ad val.
steel, including corrugated tubes or flues for marine boilers.....5	
Bolts with or without threads or nuts, and bolt blanks, washers and rivets, T and strap hinges, 3c. per lb. and 25	
Bowls for Cream Separators, steel.....Free	
Bridge plates of steel, univer- sal mill or rolled edge, when imported by manufacturers of bridges.....10	
Bridges, iron and steel, or parts thereof, iron or steel structural work, columns, shapes or sections, drilled, punched, or in any further stage of manufacture than as rolled or cast, n.e.s.....35	
Canada plates.....5	
Cast Iron Stoves of all kinds, oil, gas, coal or wood, Plates, Stove Plates and Irons, Sad Irons, Hatters' Irons, Tailors' Irons.....25	
Castings, other, n.e.s., iron or steel in the rough.....25	
Chain Traces, iron.....30	
Chains, coil chain, coil chain links, and chain shackles, of iron or steel, ½ of an inch in diameter and over.....5	
Chains, other, n.e.s.....30	
Chrome, steel.....15	
Clock Springs.....25	
Crowbars.....30	
Crucible cast steel wire.....Free	
Crucible Sheet Steel, 11 to 10 gauge, 2½ to 18 in. wide, when imported by manufac- turers of mower and reaper knives for the manufacture of such knives in their own factories.....Free	
Engines, Locomotive.....35	
Engines, Steam Engines, boil- ers, ore crushers and rock crushers, stamp mills, Corn- ish and belted rolls, rock drills, air compressors, cranes, derricks, percussion coal cut- ters, pumps, n.e.s., wind- mills, horse-powers, portable engines, threshers, separa- tors, fodder or feed cutters, potato diggers, grain crush- ers, fanning mills, hay ted- ders, farm wagons, slot ma- chines and type writers, and all machinery composed wholly or in part of iron or steel, n.o.p.....25	
Fencing, Buckthorn and Strip, iron or steel, and woven wire fencing.....15	

	P. c. ad val.
Iron Masts for ships, or parts of.....Free	
Iron or Steel Beams, Sheets, Plates, Angles and Knees, for iron or composite ships or vessels; and iron, steel or brass manufacture of a class not manufactured in Canada, for use in the construction of ships or vessels.....Free	
Iron or steel fittings for iron or steel pipe, of every descrip- tion, and chilled iron or steel rolls.....30	
Iron or steel ingots, forged ingots, blooms, slabs, billets, puddled bars, and loops or other forms, n.o.p., less finished than iron or steel bars, but more advanced than pig iron, except cast- ings, \$2 per ton.	
Iron or steel railway bars or rails of any form, punched or not punched, n.e.s., for railways, which term for the purposes of this item shall include all kinds of railways, street railways and tram- ways, even although the same are used for private purposes only, and even al- though they are not used or intended to be used in con- nection with the business of common carrying of goods or passengers.....30	
Iron or steel scrap, wrought, being waste or refuse, in- cluding punchings, cuttings or clippings of iron or steel plates or sheets having been in actual use; crop ends of tin plate bars, or of blooms, or of rails, the same not having been in actual use \$1 per ton. Nothing shall be deemed scrap iron or scrap steel ex- cept waste or refuse iron or steel fit only to be re-manu- factured in rolling mills.	
Iron, wrought iron or steel nuts and washers iron or steel rivets, bolts with or without threads, nut and bolt and hinge blanks, n.e.s. and T and strap hinges, 3c. per lb. and.....25	
Knife Blades or Knife Blanks in the rough.....10	
Knives, Reapers and Mowers' Knives.....20	
Locks.....30	
Locomotive and Car Wheel Tires of Steel, in the rough...Free	
Manufactured articles of iron,	

	P. c. ad val.
Nails, composition, spikes and sheathing nails.....15	
Nails, wire, of all kinds, n.o.p. 3c. per lb.	
Name Plates, enamelled.....30	
Needles, steel, viz., Cylinder Needles, Hand Frame Need- les and Latch Needles, and needles of any material or kind 30	
Picks, mattocks, adzes, hatch- ets, and eyes or poles for same, and tools of all des- criptions, n.e.s.....30	
Pipes, cast iron of every des- cription, \$5 per ton.	
Planing Mills and parts of, in any stage of manufacture...25	
Plates, Scraper Plates.....30	
Plates engraved on steel.....20	
Plates, Steel Plates, not less than 30 inches wide and not less than ¼ of an inch thick. 10	
Plough Plate, mould boards, and land sides, and other plates for agricultural im- plements, when cut to shape from rolled plates of steel, but not moulded, punched, polished or otherwise manu- factured.....5	
Puddled Bars, \$2 per ton.	
Rolled iron or steel sheets No. 17 gauge, and thinner, n.o.p.; Canada plates; Russia iron; flat galvanized iron or steel sheets, terne plate, and rolled sheets of iron or steel coated with zinc, spelter or other metal, of all widths or thicknesses, n.o.p., and rolled iron or steel hoop, band, scroll or strip, thinner than No. 18 gauge, n.e.s....5	
Rolled iron or steel sheets or plates, sheared or unsheared, and skelp iron or steel, sheared or rolled in grooves, n.e.s., \$7.00 per ton.	
Rolled iron tubes, not welded, under 1½ inch in diameter, Angle Iron, 9 and 10 gauge, not over 1½ inch wide, Iron Tubing, lacquered or brass covered, not over 1½ inch dia- meter, all of which are to be cut to lengths for the manu- facture of bedsteads, and brass trimmings for bed- steads, and to be used for no other purpose; when import- ed for the manufacturers of iron bedsteads, to be used for these purposes only, in their own factories, until such time as any of the said articles are manuf. in Canada...Free	

Indigo Paste and Extract of...Free
Infants' Food, all kinds.....30

Ferro-silicon, ferro-manganese,
and spiegeleisen.....5

brass or steel which at the
time of their importation

Rolled round wire rods in the
coil, of iron or steel, not over

Indigo Paste and Extract of... Free
 Infants' Food, all kinds..... 30
 Ink, for writing..... 20
 Ink, for printing..... 20
 Inkstands, n.e.s..... 30
 Insect Powder, n.e.s..... 20
 Insulators of all kinds..... 25
 Iodine, crude..... Free
 Iodine, resublimed..... 20
 Iris, Orris Root..... Free
 Isinglass..... 25
 Iron Sand or Globules and Dry Putty, for polishing granite... Free
 Iron Liquor, solution of acetate of iron for dyeing and calico printing..... Free
 Iron, Oxide of, dry..... 25
IRON & STEEL & MANUFAC. OF:—
 Adzes..... 30
 Anchors..... Free
 Angles, rolled iron or steel angles, tees, beams, channels, girders, and other rolled shapes or sections, weighing less than 35 lbs. per lineal yard, not punched, drilled or further manufactured than rolled, n.o.p., \$7.00 per ton.
 Angles, rolled iron or steel angles, tees, beams, channel, joists, girders, zees, stars or other rolled shapes, or trough, bridge, building or structural rolled sections or shapes, not punched, drilled or further manufactured than rolled, n.e.s., and flat eyebar blanks not punched or drilled..... 10
 Angles for iron or composite ships or vessels..... Free
 Axes, scythes, sickles or reaping hooks, hay or straw knives, hoes, rakes, pronged forks, snaths, farm, road or field rollers, post-hole diggers and other agricultural implements, n.e.s..... 25
 Adzes, Hatchets, and Hammers, n.e.s..... 30
 Axles, springs and parts thereof, axle bars and axle blanks of iron or steel, for railway or tramway or other vehicles, not elsewhere specified. 35
 Balances..... 30
 Bars, Crowbars..... 30
 Bar Iron or steel, rolled, whether in coils, rods, bars, or bundles, comprising rounds, ovals, squares, and flats, and rolled shapes, n.o.p.; and rolled iron or steel hoop, band, scroll or strip, eight inches or less in width, No. 18 gauge or thicker, n.e.s., \$7 per ton.
 Barbed Wire Fencing of iron or steel, n.e.s., and buckthorn strip fencing..... 15
 Boiler tubes of wrought iron or

Ferro-silicon, ferro-manganese, and spiegeleisen..... 5
 Files and Rasps, n.e.s..... 30
 Files, Steel, for the manufacture of, when imported by file manufacturers for use in their factories..... Free
 Fire Engines and fire extinguishing machines, including sprinklers for fire protection. 35
 Fish Plates, Railway Fish Plates and Tie Plates, \$8 per ton.
 Flat spring steel, steel billets and steel axle bars, when imported by manufacturers of carriage springs and carriage axles for use exclusively in the manufacture of springs and axles for carriages or vehicles other than railway or tramway, in their own factories..... Free
 Flat steel wire, of No. 16 gauge or thinner, when imported by the manufacturers of crinoline or corset wire and dress stays, for use in the manufacture of such articles in their own factories..... Free
 Forgings of iron and steel, of whatever shape or size, or in whatever stage of manufacture, n.e.s., and steel shafting, turned, compressed or polished, and hammered iron or steel bars or shapes, n.o.p. 30
 Forks, table, cast iron, and knife blades or blanks, not handled nor ground or otherwise further manufactured. 10
 Furniture of any material... 30
 Galvanized iron or steel wire, No. 9, 12 and 13 gauge, after January 1st, 1898..... Free
 Garden Rakes, Hay Knives, Scythes, Rakes, n.e.s., pronged Forks of all kinds and hoes..... 25
 Hinges, T and strap, and Hinge Blank, 4c. per lb. and..... 25
 Hollow-ware, agate, granite or enamelled iron or steel hollow-ware..... 35
 Hollow-ware, enamelled iron or steel ware, n.e.s.; plain, black, tinned or coated, and nickel and aluminum kitchen or household hollow-ware, n.e.s..... 30
 Horse Shoes, and horse shoe nails..... 30
 Hoop Iron, not exceeding three eighths of an inch in width and being No. 25 gauge or thinner, used for the manufacture of tubular rivets.. Free
 Iron and manufactures of, or part iron or part steel, n.e.s. 30
 Iron in pigs, iron kentledge, and cast scrap iron, \$2.50 per ton.

brass or steel which at the time of their importation are of a class or kind not manufactured in Canada, imported for use in the construction or equipment of ships or vessels..... Free
 Manufactures, Articles, or Wares not specially enumerated or provided for, composed wholly or in part of iron or steel, and whether partly or wholly manufac'd. 30
 Mattocks..... 30
 Mining, smelting and reducing machinery, viz., coal cutting machines except percussion coal cutters, coal heading machines, coal augers and rotary coal drills, core drills, miners' safety lamps, coal washing machinery, coke-making machinery, ore drying machinery, ore roasting machinery, electric or magnetic machines for separating or concentrating iron ores, blast furnace water jackets, converters for metallurgical processes in iron or copper, briquette making machines, ball and rock emery grinding machines, copper plates, plated or not, machinery for extraction of precious metals by the chlorination or cyanide processes, monitors, giants and elevators for hydraulic mining, amalgam safes, automatic oresamplers, automatic feeders, jigs, classifiers, separators, retorts, buddies, vaners, mercury pumps, pyrometers, bullion furnaces, amalgam cleaners, gold mining slime tables, blast furnace blowing engines, wrought iron tubing, butt or lap welded, threaded or coupled or not, not less than 2½ inches diameter, when imported for use exclusively in mining, smelting, reducing or refining..... Free
 Nails and Spikes, wrought and pressed, Horseshoe Nails, trunk, clout, cooper's, cigar box, Hungarian, and all other Wrought Nails, n.e.s., and Horse, Mule or Ox Shoes..... 30
 Nails, cut Nails and Spikes of iron or steel, including railroad spikes, 4c. per lb.
 Nail Rods, Swedish rolled iron, under ½ in. in diameter, for the manufacture of horse shoe nails and Swedish rolled steel rods, under ½ in. in diameter..... 15

rolled round wire rods in the coil, of iron or steel, not over three-eighths of an inch in diameter, when imported by wire manufacturers for use in making wire in the coil, in their own factories..... Free
 Rope, Raw Hide, as Belting, being so used..... 20
 Safes, doors for safes and vaults, scales, balances and weighing beams of iron or steel..... 30
 Saws of all kinds..... 30
 Scrap iron and scrap steel, old, and fit only to be re-manufactured, being part of or recovered from any vessel wrecked in waters subject to the jurisdiction of Canada... Free
 Screws, commonly called Wood Screws, of iron or steel, brass, or other metal, including lag or coach screws, plated or not, and machine or other screws, n.o.p..... 35
 Scythes..... 25
 Sheet Iron, common or black, No. 17 gauge and thinner... 5
 Sheet Iron Signs..... 30
 Sheet Iron. (See iron or steel sheets, etc.)
 Sheet Iron, for iron or composite ships..... Free
 Sheets, Crucible Sheets, steel, 11 to 16 gauge, 24 to 18 inches wide, imported by manufacturers of mower and reaper knives for manufacture of such knives in their own factories..... Free
 Shoes, horse, mule and ox shoes..... 30
 Shovels and spades, shovel and spade blanks, and iron or steel cut to shape for same. 35
 Skates, of all kinds..... 35
 Skelp iron or steel, sheared or rolled in grooves, when imported by manufacturers of wrought iron or steel pipe for use only in the manufacture of wrought iron or steel pipe in their own factories.. 5
 Sledges..... 30
 Spiral spring steel for spiral springs for railways, when imported by the manufacturers of railway springs, for use exclusively in the manufacture of railway spiral springs in their own factories..... Free
 Steel castings or malleable iron in the rough, for the manufacture of scissors and hand shears by manufacturers in their own factories..... Free
 Steel for saws and straw cutters cut to shape, but not further manufactured. Cru-

Steel rails, weighing not less than 45 lbs. per lineal yard, for use only in the tracks of a railway which is employed in the common carrying of goods and passengers, and is operated by steam motive power only; provided that this item shall not extend to rails for tracks of a railway which is used for private purposes only, nor shall this item extend to rails for use in the tracks of any electric railway, street railway or tramway. Free

Steel springs for the manufacture of surgical trusses when imported by the manufacturers for use exclusively in the manufacture thereof in their own factories. Free

Steel strip and flat steel wire when imported into Canada by manufacturers of buckthorn, and plain strip, fencing, for use in the manufacture of such articles in their own factories; and barbed fencing wire of iron or steel after January 1st, 1898. Free

Steel, under 1/2 in. in diameter, or under 1/2 in. square, when imported by the manufacturers of cutlery, or of knobs, or of locks, for use exclusively in the manufacture of such articles in their own factories. Free

Steel valued at 2 1/2c. per lb. and upwards, when imported by the manufacturers of skates, for use exclusively in the manufacture thereof in their own factories. Free

Steels, table and butchers' steels 30

Stoves 25

Stove Plates 25

Swords 30

Tacks, cut, brads or sprigs, iron and steel shoe tacks, and ordinary cut tacks, leathered or not, and shoe nails, double pointed tacks and other tacks of iron or steel, n.o.p. 35

Track tools, wedges, crowbars and sledges. 30

Traps. 30

Tubes of rolled steel, seamless, not joined or welded, not more than 1 1/2 inches in diameter; and seamless steel tubes for bicycles. 10

Tubing, other iron or steel pipe or tubing, plain or galvanized, riveted, corrugated or otherwise manufactured, n.o.p. 30

Tubing, wrought iron or steel boiler tubes, including flues and corrugated tubes for marine boilers. 5

Needles and needles of all kinds 30

Kryolite or Cryolite Free

Labels, for cigar boxes, for fruits, vegetables, meats, fish, confectionery or other goods or wares; shipping, price or other tags, tickets or labels; and railroad or other tickets, whether lithographed or printed, or partly printed, n.e.s. 35

Lac-Dye, crude, seed, button, stick and shell. Free

Laces, boot, shoe and stay. 30

Laces, braids, fringes, embroideries, cords, tassels, and bracelets, elastic round or flat, including garter elastic, braids, chains, or cords of hair and other mfrs. of hair n.e.s.; lace collars and all similar goods, lace nets and nettings of cotton, silk, linen or other materials, shams and curtains, when made up trimmed or untrimmed, and belts of all kinds; handkerchiefs of all kinds; linen, silk and cotton clothing and all articles made up by the seamstress from linen or cotton fabrics, n.o.p.; corsets of all kinds, corset clasps, busks, blanks and steels, and covered corset wires cut to lengths, tipped or untipped; regalia, badges. 35

Lamb and Sheep Skins, tanned dressed, waxed or glazed. 17 1/2

Lamp Reflectors. 30

Lamp Shades, made of paper. 30

Lamp Wicks. 25

Lamp Springs. 10

Lamp Black and Ivory Black. Free

Lap Robes, rubber. 35

Lard and Lard compound, and similar substances, cottolene and animal stearine of all kinds, n.e.s. 2c. per lb. 25

Lard Oil. 25

Lastings, mohair cloth, or other manufactures of cloth when imported by manufacturers of buttons for use in their own factories and woven or made in patterns of such size, shape or form, or cut in such manner as to be fit for covering buttons exclusively. Free

Lava, unmanufactured. Free

Lava, manufactures of, fancy. 35

Lawn mowers. 35

Lead, bars and sheets. 25

Lead, old scrap, pig and block. 15

Lead pipe, shot, and lead bullets 35

Lead, Nitrate and Acetate of, not ground. Free

Lead, Tea. Free

Lead Pencils of all kinds, in wood or otherwise. 25

Lead, manufactures of, n.e.s. 30

Locust Beans and Locust Bean Meal. Free

Logwood, Fustic, Oak and Oak Bark, extracts of. Free

Logwood, compound extract of. 30

Logs and r'd unman. tim'r, n.e.s. Free

Lumber and Timber, manufactured, n.e.s. 20

Mace and Nutmegs. 25

Macaroni and Vermicelli. 25

Machine card clothing. 25

Machinery, n.e.s. 25

Machinery for making charcoal. Free

Machinery of every kind and structural iron and steel when imported, under regulations to be made by the Minister of Customs, for use in the construction and equipment of factories for the manufacture of sugar from beet root. Free

Madder and Munjeet, or Indian Madder, ground and prepared, and all extracts of. Free

Magic Lanterns and slides therefor, philosophical, photographic, mathematical and optical instruments, n.e.s. 25

Magnesia. 20

Magnesia Fluid. 25

Malt, upon entry for Warehouse, subject to Excise Regulations, 15 cents per bush.

Malt, extract of, (non-alcoholic) for medical purposes, n.e.s. 25

Manganese, Oxide of. Free

Mangles. 25

Manilla Hoods. Free

Manteis, Slate. 30

Manures, Guano, and other manures. Free

Manuscripts & Insurance Maps. Free

Maps, Charts, for the use of schools for the blind, and Globes, Geographical, Topographical, and Astronomical, n.e.s. Free

Maple Sugar. 20

Marble Blocks in the rough. 15

Marble Blocks and Slabs, sawn Marble, finished, and all manufs. of, n.e.s. 25

Matches, wax or wood. 30

Mattresses, hair, spring and other 30

Mats, Door or Carriage, n.e.s. 35

Matting, Cocoa. 25

Meats, fresh, n.e.s., 3 cts. per lb.

Meats, canned, and canned poultry and game and soups. 25

Meats, extract of fluid beef not medicated. 25

Meats, n.e.s., 2c. per lb., when in barrel the barrel to be free.

Meat Stuffers. 30

Meats, Poultry and Game. 20

Meats, Mutton and Lamb, fresh. 35

Medals, gold or silver. 30

Medals, German or nickel silver. 30

Medals, brass, bronze, or plated. 30

Medals, collections of, and other

Milk Condensed, 3c. per lb.; Coffee condensed with Milk. 30

Mill board, not straw board. 10

Mineral Waters, natural, not in bottles. Free

Mineral Waters, n.e.s. 20

Mineral and Bituminous substances, n.e.s. 30

Mineralogy Specimens. Free

Models (original) of Inventions and other Improvements in the Arts; but no article or articles shall be deemed a model which can be fitted for use. Free

Molasses, produced in the process of the manufacture of cane sugar from the juice of the cane, without any admixture with any other ingredients when imported in the original package and not afterwards subjected to any process of treating or mixing.

(a) Testing by polariscope, forty degrees or over, a specific duty of 1 1/2 c.p.gal.

(b) When testing less than 40 degrees, and not less than 35 degrees, a specific duty of 1 1/2 cts. per gallon and in addition thereto 1 cent per gallon for each degree or fraction of a degree less than forty degrees.

The packages (when of wood) in which imported to be in all cases exempt from duty.

Molasses, gates. 30

Molasses, second process, or molasses derived from the manufacture of "molasses sugar," testing by polariscope less than 35 degrees, when imported by manufacturers of blacking, for use in their own factories, in the manufacture of blacking—conditional that the importers shall, in addition to making oath at the time of entry, that such molasses is imported for such use and will not be used for any other purpose, cause such molasses to be at once mixed in a proper tank made for the purpose with at least one-fifth of the quantity thereof of cod, or other oil, whereby such molasses may be rendered unfit for any other use, such mixing to be done in the presence of a Customs officer at the expense of the importer, and under such further regulations as may from time to time be considered necessary in the interest and for the protection of the revenue, and that until such mixing is done and duly certified on the face of the entry thereof by such Customs officer the entry shall be held

CANADIAN TARIFF OF CUSTOMS (Continued)

# c. ad val.	# c. ad val.	# c. ad val.	# c. ad val.
to be incomplete and the molasses subject to the usual rate of duty as when imported for any other purpose.	costing less than 25c. imp. gal., 5c. per imp. gal.	their religious rites.....Free	Plasters, medicated, all kinds... 25
Molasses and Syrups of all kinds, n.o.p., the product of the sugar cane or beet root, n.e.s., and all imitations thereof or substitutes therefor, ½c. per pound.	Oils, Lubricating, all other..... 25	Patterns of brass, iron, steel or other metal (not being models) 30	Plated Ware and Gilt Ware, of all kinds, whether plated wholly or in part..... 30
Molasses or Syrups of cane or beet, testing under 35 degrees by the polariscope, for use in the manufacture of compressed food for live stock, when imported by the manufacturers of such food, to be used for such manufacture only in their own factories.....Free	Oils, Neatsfoot..... 25	Paving blocks, made from slag of blast furnace..... 20	Platinum, manufactures of, n.e.s. 20
Mosaic flooring of any material.....Free	Oil, Olive, for manufacturing soap or tobacco or for canning fish. Free	Peaches, n.o.p., the weight of the package to be included in the weight for duty...1c. p. lb.	Platinum and Black Oxide of Copper for the manufacture of Chlorate.....Free
Moss, Iceland and other Mosses, and seaweed and seagrass, crude or in their natural state or cleaned only.....Free	Oil, Olive, n.e.s..... 20	Pears, Green..... 3c. each.	Platinum wire and platinum in bars, strips, sheets or plates; platinum retorts, pans, condensers, tubing and pipe, when imported by manufacturers of sulphuric acid for use in their works in the manufacture or concentration of sulphuric acid.....Free
Moss, other, n.e.s..... 20	Oil, Sesame seed..... 25	Pears, Trees of all kinds...3c. each.	Plates, engraved on wood, steel or other metal, and transfers taken from the same, including engravers' plates of steel, polished, engraved, or for engraving thereupon..... 20
Mouldings of wood, plain, gilded or otherwise further manuf... 25	Oil, Tallow..... 20	Peas, 10c per bush.	Playing Cards..... 6c. per pack
Mowing Machines, self-binding harvesters, harvesters without binders, binding attachments, reapers, ploughs, harrows, cultivators, seed drills and horse rakes, manure spreaders, weeders, and malleable sprocket or link belting chain for binders..... 20	Oil, all other, n.e.s..... 20	Pearl, mother of, not manufactured.....Free	Plum Trees of all kinds, 3c. each.
Muslin, plant bed muslin, white cotton..... 25	Oil Cake and Meal, Cotton Seed Cake and Meal, Palm Nut Cake and Meal.....Free	Pearl card cases..... 35	Plumbago, crude..... 10
Music, printed, bound or in sheets..... 10	Oil Cloths and oiled silk, and tape or other textile India-rubbered, flocked or coated n.o.p..... 30	Pearl collar buttons or studs... 35	Plumbago, all manufactures of, n.e.s..... 25
Musical instruments of all kinds, pianofortes and organs..... 30	Oil Cloth, table and shelf, enamelled carriage, cork matting or carpet, and linoleum..... 30	Pearl, manufactures of, fancy... 35	Push, of cotton..... 30
Musical instruments, brass band, parts of pianofortes or organs. Provided that musical instrument cases shall be dutiable at the same rate as their contents when imported containing the instruments.	Oiled paper..... 35	Pelts, raw.....Free	Push, Silks, other..... 30
Musk, in pods or in grains.....Free	Oleo-Stearine and Degras.....Free	Pencils lead, wood or otherwise. 25	Pocketbooks and Purses..... 30
Mustard, ground..... 25	Opium (crude), \$1 per lb. the outward ball or covering to be free of duty.	Pencils, slate..... 25	Pomadés, French flower odors, preserved in fat or oil for the purpose of conserving the odors of flowers which do not bear the heat of distillation, when imported in tins of not less than 10 lbs. each..... 15
Mustard, French mustard, liquid, as sauce..... 35	Opium, prepared for smoking, \$5 per lb.	Penholders, wood..... 25	Pomadés, all others..... 30
Naphtha, wood naphtha or wood alcohol, \$2.40 per im. gal.	Opium, powdered, \$1.35 per lb.	Pens, steel, 25 p.c.; gold..... 25	Pop Corn, in cakes or balls, ½c. per lb., and..... 35
Naphtha, n.e.s., 5c. per imp. gal.	Optical Instruments, n.e.s..... 25	Pens, iron..... 30	Porcelain Ware, n.e.s..... 30
Needles, Knitting..... 30	Oranges, Lemons, and Limes in boxes of capacity not exceeding 2½ cb. ft., 25 cts. per box. In half boxes, capacity 1½ cb. ft., 13 cts. per box. In cases and all other packages 10 cts. per cb. ft. capacity. In bulk, \$1.50 per thousand. In barrels not exceeding in capacity that of the 196 lbs. flour barrel, 55 cts. per bbl.	Perfumed Spirits in bottles or flasks not weighing more than 4 ounces..... 50	Porcelain Shades..... 30
Needles, Steel, all other..... 30	Ores of metals, of all kinds.....Free	Perfumed Spirits in bottles, flasks or other packages, weighing more than 4 oz., \$2.40 per i.g. & 40	Pork, barrelled in brine, 2c. per lb. Barrels containing same to be free of duty.
Newspapers or supplemental editions or parts thereof, partly printed and intended to be completed and published in Canada..... 95	Organs, Cabinet..... 30	Persis or ext. Archill and Cucbr. Free	Portable machines, portable steam engines, threshers and separators, horse powers, portable saw mills and planing mills and parts thereof in any stage of manufacture..... 25
News-papers, and..... quarterly.	Organs, sets or parts of sets of reeds for Cabinet Organ..... 25	Petroleum. (See Oils.)	Potash, caustic.....Free
monthly and semi-monthly magazines, and weekly literary papers, unbound; and tailors' and.....	Organs, Pipe Organs..... 30	Pheasants for improv't of stock. Free	Potash and pearl ash, in pkgs. not less than 25 lbs.....Free
	Ornaments of alabaster, spar, amber and terra cotta, or composition..... 35	Pheasants, other..... 20	Potash, muriate and bichromate of, crude.....Free
	Osiers.....Free	Philosophical Instruments and Apparatus, not manufactured in the Dominion, and when imported by or for the use of universities, colleges and schools, and scientific societies and public hospitals.....Free	Potash, Chlorate of, in crystals, or ground only, when imported for manufac. purposes only...Free
	Osiers and Willow Furniture..... 20	Philosophical, Photographic, Optical and Mathematical Instruments and Apparatus, n.e.s..... 25	Potash, German Mineral.....Free
	Ottar of Roses, and Oil of Roses. Free	Phosphorus.....Free	Potash, red and yellow prussiate of.....Free
	Oxide of Copper, Black and Platinum, for use in the manufacture of Chlorate.....Free	Phosphor Bronze in blocks, bars, sheet and wire..... 10	Potassium cyanide of.....Free
	Pails, tubs, churns, brooms, washboards, pounders, rolling pins and whisks..... 20	Photographs, chromos, chromotypes, artotypes, oleographs, paintings, drawings, pictures, engravings or prints, or proofs therefrom, and similar works of art, n.o.p.; blue prints, building plans, and maps and charts, n.e.s..... 20	Potatoes, sweet, 10 cts. per bush.
	Paints and Colors, ultra marine blue, dry or in pulp, metallic colors, viz: oxides of cobalt, copper and tin, n.e.s.....Free	Photographs, not exceeding three, sent by friends, and not for the purpose of sale.....Free	
	Ochres, Ochrey earths, raw siennas and colors dry, n.e.s. 20	Photograph Albums..... 25	
	Oxides, dry fillers, fire proofs, umbers, and burnt siennas, n.e.s..... 25	Albums, insides of paper.....Free	
	Fire-proof paint dry..... 25	Photographers' albumenized paper..... 30	
	Paints and colors, rough stuff and fillers, n.e.s..... 30	Photography, Dry Plates..... 30	

Poultry and Game of all kinds... 20
Precious stones, in the rough... Free
Precious Stones, also imitations, included, but not set in rings.

monthly and semi-monthly magazines, and weekly literary papers, unbound; and tailors', milliners' and mantlemakers' fashion plates, Free

Newspapers and Magazines, if bound, 10

Nickel, Free

Nickel Anodes, 10

Nickel and German Silver, mant. of, not plated, 25

of, plated, 30

Nitrate of Soda or Cubic Nitre, Free

Nitrite of Soda, Free

Nitrate of Lead, not ground, Free

Nitro-Glycerine, 5c. per lb.

Noils, being the short wool which falls from the combs in worsted factories, Free

Numbering Machines, not to be classed with printing presses, to pay, 25

Nuts, shelled, n.e.s., 5c. per lb.

Nuts, Almonds, Walnuts, Brazil Nuts, Pecans and shelled Peanuts, n.e.s., 3c. per lb.

Nuts, Cocoa, \$1 per 100

Nuts, Cocoa, when imported direct, 50c. per 100

Nuts, all kinds, n.o.p., 2c per lb.

Nutgalls and extracts thereof, Free

Oakum, Free

Oak Bark, Free

Oats, 10 cts. per bush, 20

Oat Flour, 20

Oatmeal, Free

Oil, Aniline, crude, Free

Oil, Coal, Illuminating Oils composed wholly or in part of the products of petroleum, coal, shale or lignite costing more than 30c. per gal., 25

Oil, Coal and Kerosene, distilled, purified or refined, Naptha, Petroleum and products of, n.e.s., 5c. per Imp. gal.

Oil, Cotton Seed, refined, edible, for canning fish, Free

Oils, Petroleum, Crude, fuel and gas oils (other than Naptha, Benzine or Gasoline, when imported by manufacturers other than refiners) for use in their factories for fuel purposes, or for the manufacture of gas, 2½c. per Imp. gallon, 10

Oils, Essential, Free

Oil, Resin, Free

Oil, Carbolic, or heavy oil, Free

Oil, Castor, 20

Oil, Cod Liver, 20

Oils, Cocconut and Palm, in their natural state, Free

Oil, Colza, 20

Oil, Flax Seed or Linseed, raw or boiled, 25

Oil, Hair, perfumed, 30

Oil, Lard Oil, 25

Oils, Lubricating, composed wholly or in part of petroleum,

n.e.s., 25

Fire-proof paint dry, 25

Paints and colors, rough stuff and fillers, anti-corrosive and anti-fouling paints, commonly used for ships hulls, and ground and liquid paints, n.e.s., 25

Ground in spirits and all spirit varnishes and lacquers, \$1.12½ per gal.

Paris Green, dry, 10

Dry White and Red Lead, Orange mineral and Zinc white, 5

White Lead, mixed, 25

Painters' metal graining combs, 30

Painters pallet knives, 30

Paintings in Oil or Water Colors, by artists of well-known merit, or copies of Old Masters by such artists, Free

Paintings in Oil or Water Colors, production of Canadian artists, Free

Paintings, prints, engravings, drawings and building plans, photographs and pictures, n.e.s., 20

Palm Leaf, unmanufactured, Free

Palm Leaf, when manuf., n.e.s., 20

Paper Weights, glass, 20

Paper Cutters & Printing Presses 10

Paper Sacks or Bags of all kinds, printed or not, 25

Paper Boxes, empty, 35

Paper, drawing or parchment, 25

Paper, Wall, or paper hangings, borders or bordering, and window blinds of paper of all kinds 35

Paper files, clips, 30

Paper Maché, manufactures of, 35

Paper, News Printing, in sheets and rolls, including all printing paper, valued at not more than 2½c. per lb., 15

Paper of all kinds, n.e.s., 25

Paper kites, as toys, 25

Paper, ruled, oiled or waxed, 35

Paper, Tarrad, 25

Paper, Union Collar Cloth, in rolls or sheets, glossed or finished, 15

Paper, Union Cloth, in rolls or sheets, glossed or finished, 20

Paper, filter paper, in sheets, 25

Paper, fly paper, 35

Paper Letters, gummed, plain, or colored, in bulk, 35

Paper waste or clippings, Free

Paper, pressed, in sheets, 35

Paper, Glazed, Plated, Marbled, Enamelled Paper, and Card Board, similarly finished, n.e.s., 35

Paper, manufactures of, including ruled and bordered papers, papeteries, boxed papers and envelopes and Blank Books, 35

Parafine Wax, 30

Parasols. (See Umbrellas.)

Passover Bread for free distribution among the Hebrew community in connection with

Albums, besides of paper, Free

Photographs, albumized paper, 30

Photographic Dry Plates, 30

Piano covers, rubber and cotton 35

Piano Stools, 30

Pianofortes, 30

Pianoforte Parts, articles for manufacture of, viz.: Key pins, damper springs, jack springs, rail springs, regulating screws, spoons, bridge wires, damper wires, back check wires, dowel wires, German centre pins, brass pins, rail hooks, brass brackets, plates, damper rod nuts, damper sockets and screws, shell, brass sapstan screws, brass flange plates and screws, hammer wires, fly felt, butt felt, damper felt, hammer rail cloth, back check felt, catch felt, thin damper felt, whip cloth, bushing cloth, hammer felt, back hammer felt, bridle leather and buckskin, when imported by manufacturers of piano-keys, actions, hammers, base dampers and organ keys, to be used exclusively for the manufacture of such articles in their own factories, Free

Pickers, raw hide, for cotton looms, 25

Pickles, Sauces and Catsups, including Soy, 35

Pictorial illustrations of insects, &c., when imported by and for the use of colleges and schools, scientific and literary societies, Free

Picture & Photographic Frames, of any material, 30

Picture Nails, 30

Pictures, framed, 30

Pillows and Bolsters, 30

Pins, manufactured from wire of any metal, 30

Pipe Clay, unmanufactured, Free

Pitch, Burgundy, Free

Pitch (pine) in packages of not less than 15 gal., Free

Pitch (pine) other, 20

Pitch, coal, Free

Pitch, bone, Crude only, Free

Plaits, straw, Tuscan, grass, chip, manilla, cotton and mohair, not to include braid or fancy trimmings, Free

Planing Mills and parts of, in any stage of manufacture, 25

Plants, viz.:—Fruit, shade, lawn and ornamental trees, shrubs and plants, n.e.s., 20

Plaster of Paris or Gypsum, ground not calcined, 15

Plaster of Paris, calcined or manufactured, the weight of the package to be included in the weight for duty, 12½c. per 100 lbs.

Poultry and Game of all kinds, . . . 20

Precious stones, in the rough, Free

Precious Stones, also imitations, polished, but not set, pierced or otherwise manufactured, n.e.s. 10

Printed music, bound or in sheets, 10

Printing presses, printing machines, lithographic presses and type-making accessories therefor; folding machines, book-binders', book-binding, ruling, embossing and paper cutting machines, and parts thereof, 10

Prunella, Free

Pulp of wood, 25

Pulp of grasses, Free

Pumice or Pumice Stone, ground or unground, Free

Pumps, brass, all kinds, and garden and lawn sprinklers, 30

Pumps, Steam, 25

Putty, thin, 20

Putty, dry, for polishing granite, Free

Quills, in nat. state or unpl'd, Free

Quills, other, 20

Quince Trees of all kinds, 3c. ea.

Quinine, salts of, Free

Rags of cotton, linen, jute, hemp and woollen, paper waste or clippings, and waste of any kind except mineral waste, Free

Railway cars, or other cars, wheelbarrows, trucks, road or railway scrapers and hand carts, 30

Railway Rugs of all materials, . . . 30

Raisins, 1c. per lb.

Raspberry and Blackberry bushes 20

Rattans and reeds manf. or partly manf., 15

Rattans and reeds in their natural state, Free

Red Liquor for dyg. & calico ptg. Free

Refrigerators, 30

Rennet, raw, or prepared, Free

Resin, in pkgs not less than 100 lbs Free

Resin or Bosin Oil, Free

Resin, other, n.e.s., 20

Ribbons of all kinds and materials, 35

Rice, uncleaned, unhulled or paddy, ½c. per lb.

Rice, other, 1½c per lb.

Rice and Sago Flour and Sago and tapioca, 25

Rice, when imported by makers of rice starch, for use in their factories, . . . ¼ of a cent per lb.

Rope, Iron Wire, 25

Rope, or cordage of all kinds 25

Roots, medicinal, viz: Aconite, Calumba, Ipecacuanha, Rhubarb, Sarsaparilla, Squills, Taraxicum and Valerian, Free

The same ground or powdered 20

Rose bushes, 20

Rotten Stone, 20

CANADIAN TARIFF OF CUSTOMS (Continued)

	¢ c. ad val.
Rove, when imported for the manufacture of twine for harvest binders	5
Ruling Pens	10
Rye, 10c. per bush.	
Rye Flour, 50c. per bbl.	
Saccharine	20
Saddlers' Soap	25
Saddlery of every description ..	30
Saffron and Safflower, and extract of, and Saffron Cake	Free
Sago	25
Sago Flour	25
Sails, for boats and ships	25
Sal-Ammoniac and Sal-Soda	Free
Saleratus	20
Salt imported from the United Kingdom or any British possession, or imported for the use of the sea or gulf fisheries, n.e.s.	Free
Salt, fine, in bulk, and coarse salt, n.e.s.	5c per 100 lbs.
Salt, in bags, bbls., or other pkgs., 7½c per 100 lbs. [Pkgs. same duty as if imported empty.]	
Salt-petre	Free
Salt Cake (sulphate of soda) crude ..	Free
Sand	Free
Sand, colored	20
Sand Cloth	25
Sand (iron) or globules for polishing granite	Free
Sand, Glass, Flint and Emery Paper	25
Satchels	30
Sateens, for use of corset manufacturers, etc.	20
Sauces, Catsups and Pickles, including Soy	35
Sausage Casings, n.e.s.	20
Sausage Skins or Casings, not o'd ..	Free
Saw dust, of the following woods:—amaranth, cocobora, boxwood, cherry, chestnut, walnut, gumwood, mahogany, pitch pine, rosewood, sandal wood, sycamore, spanish cedar, oak, hickory, whitewood, African teak, black heart ebony, lignum vite, red cedar, redwood, satin wood, white sah, persimmon and dogwood	Free
Scales, and Weighing Beams	30
Scenery, Theatrical and other ..	20
School Ink Wells, earthenware ..	30
" " " glass	20
School bags	30
Screws commonly called wood screws, of iron or steel, brass, or other metal, including lag or coach screws, plated or not, and machine or other screws, n. o. p.	35
<small>Brown Jacks of every description ..</small>	<small>35</small>

	¢ c. ad val.
Shellac, white, for manufacturing purposes	Free
Shells of all kinds, unmanuf.	Free
Shells, manufactured, fancy	35
Sheet Music	10
Sneet Iron Signs	30
Ships built in a foreign country, on application for Canadian register, except machinery	10
Machinery on same	25
Shirts of any material, and ladies' and misses' blouses and shirt waists	35
Shoemakers' Pitch and Wax	20
Show Cases	35
Show Cards, framed	30
Silex or Crystallized Quartz	Free
Silk, clothing	35
Silk Hosiery	35
Silk, manufactures of, or of which silk is the component part of chief value, n.e.s.	35
Silk, raw, or as reeled from the cocoon, not being doubled, twisted or advanced in any way, silk cocoons, and silk waste	Free
Silk twist, sewing and embroidery silk	25
Silk, in the gum or spun, not more advanced than singles, tram, and thrown organzine, not coloured	15
Silk, in the gum or spun, when imported by manufacturers of silk underwear, in their own factories	Free
Silk in the piece	30
Silk Velvets, velveteens, plush and silk fabrics	30
Silver Leaf	25
Silver-plated Ware	30
Skates of all kinds, roller or other, and parts thereof	35
Skins, Bird, and skins of animals not native to Canada for taxidermic purposes, not further manufactured than prepared for preservation	Free
Slates, roofing, 25 per cent., provided that the duty on roofing slate shall not exceed 75c. per square	25
Slates, school and writing	25
Slate Pencils	25
Slate mantels and manufactures of, n.e.s.	20
Sledges	20
Sleighs	25
Soap, common or Laundry, 1c. per lb.	
Soap, Castile, Mottled or White, 2c. per lb.	
Soap, n.e.s.	35
Soap powders, other, and pear-line	30

	¢ c. ad val.
liqueurs of all kinds, n.e.s.; mescal, pulque, rum shrub, schiedam and other schnapps, tafia, angostura, and similar alcoholic bitters or beverages	\$2.40 per gal.
Spirits and strong waters of any kind mixed with any ingredient or ingredients as being or known or designated as anodynes, elixirs, essences, extracts, lotions, tinctures, or medicines, or medicinal wines (so-called), or ethereal and spirituous fruit essences, n.e.s.	\$2.40 per gal. and
Alcoholic perfumes and perfumed spirits, bay rum, cologne and lavender waters, hair, tooth and skin washes and other toilet preparations containing spirits of any kind, when in bottles or flasks containing not more than 4 oz. each	50
When in bottles, flasks or other packages containing more than 4 oz. ea., \$2.40 per gal. and	40
Nitrous ether, sweet spirits of nitre and aromatic spirits of ammonia, \$2.40 per gal. and	30
Vermouth, containing not more than 38 per cent. and ginger wine, containing not more than 26 per cent. of proof spirits, 90c. per gal.; if containing more than these percentages, respectively, of proof spirits, \$2.40 per gal.	
In all cases where the strength of any of the foregoing articles cannot be correctly ascertained by the direct application of the hydrometer or gravity bottle, it shall be ascertained by the distillation of a sample, or in such other manner as the Minister of Customs may direct.	
Sponges	20
Spurs and Stilts, used in the manufacture of earthenware ..	Free
Square Reeds and raw-hide centres, textile leather or rubber heads, thumbs and tips, and steel, iron, or nickel caps for whip ends, when imported by whip manufacturers for use in the manufacture of whips in their own factories	Free
Starch, including farina, corn starch or flour, and all preparations having the qualities of	

	¢ c. ad val.
Sulphate of Copper (Blue Vitriol)	Free
Sulphur and Brimstone, in roll or flour	Free
Sulphuric ether and chloroform, and solutions of peroxides of hydrogen	25
Surgical and dental instruments of all kinds	Free
Surgical belts or trusses and suspensory bandages of all kinds	20
Syrup, Glucose Syrup and Corn Syrup, or any Syrups containing any admixture thereof, 7c. per lb.	
Syrups—See Molasses.	
Tags, tin, for plug tobacco	25
Tagging, Metal, plain, japanned or coated, in coils, not over 1½ inches in width, when imp. by manuf. of Shoe and Corset Laces, for use in their factories	Free
Tails, undressed	Free
Tallow and Stearic Acid	20
Tallow Oil	20
Tape Measures	25
Tapioca	25
Taraxacum Root	Free
Tar-paulin, Cotton, plain or coated with oil, paint, tar or other composition	30
Tar (Pine), in packages of not less than fifteen gallons each ..	Free
Tarred Paper	25
Tassels	35
Tea Lead	Free
Teas and Green Coffees imported direct from the country of growth and production, and tea and green coffees purchased in bond in the United Kingdom, provided there is satisfactory proof that the tea or coffee so purchased in bond is such as might be entered for home consumption in the United Kingdom ..	Free
Tea and Green Coffee, n.e.s.	10
Teasels	Free
Telephones and Telegraph Instruments; telegraph, telephone and electric light cables; electric and galvanic batteries; electric motors, generators, dynamos, sockets and electric apparatus, n.e.s.	25
Telescopes	25
Tents and Awnings	35
Terra Alba	20
Terra Cotta panels, mouldings and cornices	30
Terra Japonica, Gambier or Cutch	Free

Seeds—Beet, Carrot, Turnip, Anatto, Flax, Mangold, and Mustard

Socks or Stockings of all kinds .. 35
Soda Ash Caustic in drums; silicate in crystals or in solution; bicarbonate nitrate or

starch, 1½c. per lb., the weight of the package to be included in the weight for duty.
Stereotypes, see Electrotypes.

Terraline, Vases and Plaques .. 35
Thermometers, all kinds .. 25
Thimbles, steel .. 30
Thimbles, brass .. 30

Seeds — Beet, Carrot, Turnip, Amatto, Flax, Mangold, and Mustard Free

Seeds — Flower, garden, field and other seeds for agricultural or other purposes, when in bulk or large parcels, n.o.p. 10
The same in small parcels ... 25

Seeds — Aromatic, which are not edible and are in a crude state, and not advanced in value or condition by grinding or refining or by any other process of manufacture, Anise, Anise-star, Caraway, Cardamon, Coriander, Cummin, Fennel and Fenugreek Free

Seed Peas — imported from the United Kingdom for the purpose of seed Free

Seedling stock for grafting, viz.: Plum, pear, peach and other fruit trees Free

Senna leaves Free

Settlers' effects, viz.: Wearing apparel, household furniture, books, implements and tools of trade, occupation or employment, guns, typewriters, bicycles, musical instruments, domestic sewing machines, live stock, carts and other vehicles and agricultural implements in use by the settler for at least six months before his removal to Canada; not to include machinery, or articles imported for use in any manufacturing establishment, or for sale; also books, pictures, family plate or furniture, personal effects and heirlooms left by bequest; provided that any dutiable article entered as settlers' effects may not be so entered unless brought with the settler on his first arrival, and shall not be sold or otherwise disposed of without payment of duty, until after twelve months' actual use in Canada; provided also that under regulations made by the Minister of Customs, live stock, when imported into Manitoba or the North-West Territories by intending settlers, shall be free until otherwise ordered by the Governor in Council Free

Sewing machine attachments ... Free

Sewing Machines, or parts of ... 30

Shades, Glass and Porcelain, for lamps and gaslights 30

Shawls and Travelling Rugs of all kinds 30

Shawls, silk 30

Sheep, for improvement of stock Free

Sheep Skins, tanned only 15

Sheep Skins, dressed and waxed, or glazed 17 1/2

Stocks or Stockings of all kinds, 25

Soda Ash Caustic in drums; silicate in crystals or in solution; bichromate nitrate or cubic nitre, sodium sulphate of soda, arseniate, bitarsinate, bisulphate, chlorate, chloride; sodium sulphide of, and stannate of soda Free

Soda, Bicarbonate of 20

Soda, Nitrite of Free

Solder 30

Soups 25

Soy 35

Spectacles and Eye Glasses 30

Spectacles, and Eye Glass frames, and metal parts thereof 20

Spelter of zinc in blocks and pigs Free

Spermaceti 20

Spices of all kinds, except Mace and Nutmegs, unground 12 1/2

Spices, ground 25

Spices, Mace and Nutmegs 25

Spirituous or alcoholic liquors distilled from any material, or containing, or compounded from or with distilled spirits of any kind and any mixture thereof with water, for every gallon thereof of the strength of proof, and when of greater strength than that of proof at the same rate on the increased quantity that there would be if the liquors were reduced to the strength of proof. When the liquors are of less strength than that of proof, the duty shall be at the rate here provided, but computed on a reduced quantity of the liquors in proportion to the lesser degree of strength: provided, however, that no reduction in quantity shall be computed or made on any liquors below the strength of 15 per cent., under proof, but all such liquors shall be computed as of the strength of 15 per cent. under proof as follows, viz:—

Ethyl alcohol or the substance commonly known as alcohol, hydrated oxide of ethyl, or spirits of wine; gin of all kinds, n.e.s.; rum, whiskey, and all spirituous or alcoholic liquors, n.o.p. \$2.40 per gal.

Amyl alcohol or fusil oil, or any substance known as potato spirit or potato oil, \$2.40 per gal.

Methyl alcohol, wood alcohol, wood naphtha, pyroxylic spirit, or any substance known as wood spirit or methylated spirit; absinthe, arrack or palm spirit, brandy including artificial brandy and imitations of brandy; cordials and

starch, 1 1/2c. per lb., the weight of the package to be included in the weight for duty.

Stereotypes, see Electrotypes.

Stockinottes for the manufacture of rubber boots and shoes, for use exclusively in the manufacture thereof in their own factories 15

Stones, burr, in blocks, rough or unmanufactured and not bound up or prepared for binding into millstone Free

Stone, flagstone, sandstone, and all building stone, not hammered or chiselled; and marble and granite, rough, not hammered or chiselled 15

Stone, marble and granite, sawn only; flagstone and all other building stone dressed; and paving blocks of stone 20

Stone, lithographic, not engraved

Stone, grindstones, not mounted and not less than 36 inches in diameter 15

Stone, grindstones, n.e.s. 25

Straw and manufactures of, n.e.s. 20

Straw Boards in sheets or rolls, plain or tarred 25

Sugar of Milk 20

Sugar of Milk Tablets, not further sweetened 20

Sugar, glucose or grape sugar, 3/4 cent per pound.

Sugar, all above No. 16 Dutch standard in colour, and all refined sugars of whatever kinds, grades or standards, testing not more than 88 degrees by the polariscope, \$1.08 per 100 lbs., and for each additional degree 1 1/2c. per 100 lbs. Fractions of 1/2 of a degree or less not to be subject to duty, and fractions of more than 1/2 to be dutiable as a degree.

Sugar, Maple 20

Sugar, n.e.s., not above No. 16 Dutch standard in colour, sugar drainings, or pumpings drained in transit, melado, or concentrated melado, tank bottoms and sugar concrete, testing not more than 75 degrees by the polariscope, 40c. per 100 lbs., and for each additional degree 1 1/2c. per 100 lbs. Fractions of 1/2 of a degree or less not to be subject to duty, and fractions of more than 1/2 to be dutiable as a degree. The usual packages in which imported to be free.

Sugar Candy, brown or white, and Confectionery, including sweetened gums, candied peels, and pop corn, 1/2c. per lb. and 35

Sugar Beet Seed Free

Sulphate of Iron (Copperas) and

Terraine, Vases and Plaques 25

Thermometers, all kinds 25

Thimbles, steel 30

Thimbles, brass 30

Thread, Linen, n.e.s. 25

Tin, in blocks, pigs, bars & sheets, and plates and tin foil and tin strip waste Free

Tin, Crystals and Tin Lead Free

Tin Plates in sheets or strips, decorated 25

Tin Whisk Holders, lacquered 25

Tinned Iron Kettle Ears 30

Tinware stamped, japanned ware and galvanized iron ware 25

Tinware, and manufactures of tin, n.e.s. 25

Tobacco, Cigars and Cigarettes, including paper covering, \$3 per lb. and 25

Tobacco manufactured and Snuff n.e.s. 50c. per lb.

Tobacco, cut 55c. per lb.

Tobacco, unmanufactured, for excise purposes, under conditions of the Inland Revenue Act.

Tobacco Pipes of all kinds, pipe mounts, cigar and cigarette holders and cases for the same 35

Tobacco Pouches, of all kinds, n.e.s. 35

Tools, mechanics', of all kinds, n.e.s. 30

Tools of trade, occupation or employment, in the actual possession at the time of a workman arriving in Canada, for his personal use, and which have been bona fide in use previously by him Free

Towels of every description 30

Towel racks and rollers 30

Toys, all kinds and materials 35

Tracing Cloth 30

Travellers' Baggage, under regulations to be prescribed by the Minister of Customs Free

Trees, n.e.s. Free

Treenails Free

Tripoli 25

Trunks 30

Trunk Trimmings 30

Tubing, Silver, when imported by manufacturers of silverware to be used in their own factories Free

Turmeric Free

Turpentine, raw or crude Free

Turpentine, Spirits of 5

Turtles Free

Twine for harvest binders, of hemp jute, manilla or sisal, and of manilla and sisal mixed Free

Twine, manuf. of, n.o.p. 30

Type, for printing 20

Type Metal 10

Type Writer 25

Typewriters, Tablets with movable fixtures, and Musical In-

CANADIAN TARIFF OF CUSTOMS (Continued)

struments, when imported by and for the use of schools for the blind, and being and remaining the sole property of the governing bodies of said schools, and not of private individuals, the above particulars to be verified by special affidavit on each entry when presented.....Free

Ultramarine Blue, dry or in pulp.....Free

Umbrellas, Parasols and Sunshades of all kinds and materials.....35

Umbrella and Parasol, steel and iron or brass ribs, runners, rings, caps, notches, tin caps and ferrules, for the use of manufacturers of umbrellas...Free

Umbrella, Parasol, and Sunshade sticks or handles, in the rough, not further manufactured than cut into suitable lengths.Free

Umbrella, Parasol and Sunshade sticks or handles, n.e.s.....20

Unenumerated Articles.....20

Vaccine and Ivory Vaccine Points.....Free

Vaccine Points, articles for manufacture of, viz.: Glass caps, shells, containers and capillary tubes; rubber bulbs, boxes and corks, for use in the manufacture of vaccine points; and only when imported by manufacturers of vaccine points...Free

Valerian Root.....Free

Varnishes, n.e.s., 20c. per gal. and.....20

Varnish, black and bright for ship use.....Free

Varnish and Colours ground in spirits \$1.12½ per gal.....Free

Vaseline, and all similar preparations of petroleum for toilet, medicinal or other purposes.....35

Vases, glass, plain or fancy.....20

Vases, China and Porcelain.....30

Vases, Earthenware.....30

Vegetables, n.o.p.....25

Vegetables, Sweet Potatoes and Yams.....10c. per bush.

Vegetables, Tomatoes, fresh, 20c. per bush. and.....10

Vegetables, Tomatoes and other vegetables, including Corn and Baked Beans, in cans or other packages, n.e.s. 1½c. per lb. the weight of the cans or other packages to be included in the weight for duty.

Velocipeden.....30

Velvetens, and Cotton Velvetens

ing each not more than 1 qt. and more than 1 pt. \$3.30 per dozen bottles, and.....30

In bottles, containing not more than a pint and more than one-half pint, \$1.65 per doz. bottles, and.....30

In bottles, containing one-half pint each or less, 82c per doz. bottles, and.....30

In bottles, containing more than one quart each shall pay, in addition to \$3.30 per doz. bottles, at the rate of \$1.65 per gallon on the quantity in excess of one quart per bottle, the quarts and pints in each case being old wine measure; in addition to the above specific duty, there shall be an *ad valorem* duty of 30 per cent.

But any liquors imported under the name of wine, and containing more than 40 per cent. of spirits of proof, shall be rated for duty as unenumerated spirits.

Wire, barbed wire and galvanized wire for fencing, Nos. 9, 12 and 13 gauge.....Free

Wire, brass, plain.....10

Wire, brass rods cut to special length.....30

Wire, Buckthorn and Strip Fencing, woven wire fencing, and wire fencing of iron or steel, n.e.s.....15

Wire, cable.....25

Wire Cloth of brass or copper...25

Wire Cloth, iron or steel.....30

Wire clothes line.....25

Wire, copper, plain, tinned or plated.....15

Wire, covered with cotton, linen, silk or other material.....30

Wire, Crucible Cast Steel...Free

Wire Ferrules, iron, steel or brass.....30

Wire, flat strip and flat steel, when imported into Canada by manufacturers of buckthorns, plain strip fencing, for use in their own factories in the manufacture thereof...Free

Wire, Iron or Steel, and all other kinds, n.e.s.....20

Wire nails of all kinds, ¾c. per lb.

Wire of iron, steel, brass, zinc, flattened or corrugated, screwed or twisted, for use in connection with nailing machines for the manufacture of boots and shoes, when imported by manufacturers of boots and shoes, to be used for such purposes only in their own factories.....Free

Wire phosphor, bronze blocks, sheets and wire.....10

trees and stirrups of wood...Free

Wood, timber or lumber or wood, viz., lumber and timber planks and boards of amaranth, cocobora, boxwood, cherry, chestnut, walnut, gumwood, mahogany, pitch pine, rosewood, sandalwood, sycamore, Spanish cedar, oak, hickory, white-wood, African teak, black heart ebony, lignum vitæ, red cedar, redwood, satinwood, and white ash, when not otherwise manufactured than rough sawn or split or creosoted, vulcanized or treated by any other preserving process; sawed or split boards, planks, deals and other lumber when not further manufactured than dressed on one side only or creosoted, vulcanized or treated by any preserving process; pine and spruce clapboards; timber or lumber, hewn or sawed, squared or sided or creosoted; laths, pickets and palings; staves not listed or jointed of wood of all kinds; firewood, handle, heading, stave, and shingle bolts, hop poles, fence posts, railroad ties; hubs for wheels, posts, ball blocks, wagon, oar, gun, heading and all like blocks or sticks, rough hewn or sawed only; felloes of hickory wood, rough sawn to shape only, or rough sawn and bent to shape, not planed, smoothed or otherwise manufactured; hickory billets, and hickory lumber, sawn to shape for spokes of wheels, but not further manufactured; hickory spokes, rough turned, not tenoned, mitred, throated, faced, sized cut to length, round tenoned or polished; the wood of the persimmon and dogwood trees; and logs and round unmanufactured timber, ship timber or ship planking, not specially enumerated or provided for in this Act.....Free

Wool and the hair of the camel, alpaca, goat, or other like animals, not further prepared than washed, n.e.s.; and worsted tops and noils, being the short wool which falls from the combs in worsted factories...Free

Wool and woolen manuf. of fabrics, manufactures, wearing apparel and ready-made clothing, composed wholly or in part of wool, worsted, the hair of the

manufacturers of carpets, rugs and mats, jute webbing or jute cloth, hammocks, twines and floor oil cloth, for use in the manufacture of or any of these articles only, in their own factories.....Free

Yarns, Woolen & Worsted, n.e.s. 30

Yarn, spun from the hair of the Alpaca or Angora Goat, when imported by manufacturers of braids, for use exclusively in their factories in the manufacture of such braids only, under such regulations as may be adopted by the Minister of Customs.....Free

Yarns, Cotton No. 40 and finer...Free

Yarn, ooir.....Free

Yarn of jute, flax or hemp, for the manufacture of jute, linen or union towels, when imported by manufacturers to be used in their own factories in the manufacture of such articles.....Free

Yarn of wool or worsted, when genapped, dyed and finished, and imported by the manufs. of braids, cords, tassels and fringes, for use in their factories in the manufacture of such articles only.....Free

Yarns, Mohair.....Free

Yeast, Compressed Yeast, not over fifty pounds weight, the weight of the package to be included in the weight for duty 6 cts. per lb.

Yeast Cakes and Baking Powders, the weight of the package to be included in the weight of duty.....6c. per lb.

Yeast, Compressed, in bulk or mass of not less than fifty pounds.....3c. per lb.

Yellow Metal, in Bolts, Bars and for Sheathing.....Free

Zinc, salts of.....Free

Zinc, in blocks, pigs and Sheets.Free

Zinc, seamless drawn tubing...Free

Zinc, manufactures of, n.e.s....25

Zinc plates.....Free

Zinc spelter.....Free

All goods not enumerated as charged with any duty of Customs and not declared free of duty, shall be charged with a duty of 20 per cent. *ad valorem*, when imported into Canada, or taken out of warehouse for consumption therein.

SCHEDULE D.

BRITISH FEDERAL TARIFF.
ON ARTICLES IMPORTED TO THE

section seventeen, the duties mentioned in schedule A shall be reduced as follows: The reduction shall be one-third of the duty mentioned in

alpaca, goat or other like animal, n.e.s.; blankets, bed comforters or counterpanes, flannels, cloths, doe-skins, cas-

and Cotton Plush	30
Veneers of Wood, not over $\frac{1}{4}$ of an inch in thickness	7 1/2
Veneers, Ivory, sawn only	Free
Veneers, Ivory, other, n.e.s.	20
Vents, Fireclay Chimney Linings glazed or unglazed	35
Verdigris or sub-ac'te cop'r (dry) Free	
Vinegar, 1lb per imp. gal., of any strength not exceeding the strength of proof, and for each degree of strength in excess of the strength of proof, an additional duty of 2 cents.	30
Vices	30
Wagons (freight), drays, sleighs, and similar vehicles	25
Wall Decorations, Lincrusta Walton	35
Walking Sticks and Canes of all kinds, n.e.s.	30
Watches	25
Watch Cases	30
Watch, composition metal for the manufacture of filled gold watch cases	10
Watch Keys	25
Watch actions or movements	10
Water Meters	25
Wax, bees	10
Wax, Paraffine	30
Wax, manufactures of, other	20
Webbing, elastic	25
Webbing, non-elastic	20
Whale Bone, unmanufactured	Free
Whale Bone, manuf'rs of, n.e.s.	20
Wheat, 12c per bushel.	
Wheat Flour, including the duty on the bbl., 60c. per bbl.	
Wheels, parts of, Hubs & Spokes, in the rough	Free
Wheelbarrows	30
Whips, of all kinds, including thongs and lashes	35
Whiting or Whitening, gilders' Whiting and Paris White	Free
Willow for basket makers	Free
Willow and Osier Works, n.e.s.	25
Window Curtain Poles	30
Window Blind Rollers, finished or mounted	35
Window shades in the piece, or cut and hemmed or mounted on rollers, n.e.s.	35
Window Shades, made of paper	35
Wines of all kinds, except sparkling wines, including orange, lemon, strawberry, raspberry, elder and currant, containing 25% or less of spirits of strength of proof imported in wood or bottles 25c per l.G. & 30	
Wines for every degree above 25 up to 40 p. c., 3c more for each degree of strength and	30
Wines, Medicinal or Medicated, containing not more than 40 p. c. of proof spirits, \$1.50 per gal.	
Champagne and all other sparkling wines, in bottles contain-	

and shoes, when imported by manufacturers of boots and shoes, to be used for such purposes only in their own factories	Free
Wire phosphor, bronze blocks, sheets and wire	10
Wire picture or other twisted wire	25
Wire, Platinum Sheets; retorts, pans, condensers, tubing and pipe made of platinum, imported by manufacturers of sulphuric acid for use in the manf. or concentration of sulphuric acid	Free
Wire Rigging for ships and vessels	Free
Wire Rods, Brass, Copper, Iron or Steel, rolled round, under $\frac{1}{2}$ of an inch in diameter, when imported by wire manufacturers making wire for use in their own factories	Free
Wire Rope, of iron and steel, n.o.p.	25
Wire Screw Hooks and Eyes (iron)	30
Wire, Soft Drawn Bessemer spring steel wire of Nos. 10, 12 and 13 gauge, and Homo spring steel wire of Nos. 11 and 12 gauge respectively, when imported by manufacturers of wire mattresses, to be used in their own factories	Free
Wire stranded or twisted	25
Wire Window Screens	30
Wire work, and manfs. of Iron Wire, n.e.s.	30
Wood, Cord Wood	Free
Wood Furniture, house, cabinet or office, including bedsteads, hair, spring and other mattresses, bolsters and pillows, and picture frames	30
Wood Caskets and Coffins	25
Wood for fuel	Free
Wooden Mallets	30
Wood Pumps	25
Wood, Hubs, Spokes, Felloes and parts of Wheels, rough hewn or sawn only	Free
Wood, Felloes of Hickory, rough sawn to shape only or rough sawn and bent to shape, not planed, smoothed or otherwise manufactured	Free
Wood, Sawed boards, planks and deals, planed or dressed on one or both sides, when the edges thereof are pointed or tongued and grooved	25
Wood, Shingles	Free
Wood, Pails, Tubs and Churns, brooms, washboards, pounders and rolling pins	20
Wood Pulp	25
Wood, manufactures of, n.e.s.	25
Wood, Lumber and Timber, manufactured	20
Wood veneers of not over $\frac{1}{4}$ of an inch in thickness	7 1/2
Wood, D shovel handles wholly of wood, and Mexican saddle	

and ready-made clothing, composed wholly or in part of wool, when imported by manufacturers of the goods or articles	
alpaca, goat or other like animal, n.e.s.; blankets, bed coverlets, counterpanes, flannels, cloths, doe-skins, cashmeres, tweeds, coatings, overcoatings & feltcloth, n.e.s.	35
Wool knitted goods, undershirts and drawers, and hosiery of all kinds, n.e.s.	35
Wool, viz: Leicester, Cotswold, Lincolnshire, Southdown combing wools, or wools known as lustre wools, and other like combing wools, such as are grown in Canada, 8c. per lb.	
Worsted tops made from such wools as are mentioned in the next preceding item	15
Wool Nolls	Free
Woolen Shawls and shawls of all kinds	30
Woolen Socks and Stockings	35
Woolen Waste	Free
Wringers, clothes, for domestic use, and parts thereof	35
Wool, women's and children's dress goods, coat linings, Italian cloths, alpaca, orleans, cashmeres, henriettas, serges, bunting, nun's cloth, bengalines, whip cords, twills, plains or jacquards of similar fabrics, composed wholly or in part of wool, worsted, the hair of the camel, alpaca, goat, or like animal, not exceeding in weight six ounces to the square yard, when imported in the gray or unfinished state for the purpose of being dyed or finished in Canada, under such regulations as are established by the Governor in Council	25
Xyolite, or Celluloid, in sheets, lumps or blocks, in the rough n.e.s.	Free
YARNS, Cotton and Cotton Warps, dyed or undyed, n.e.s.	25
Yarns, viz: Botany yarn, single, in numbers 30 and finer, on mule cops, dry spun on what is known as the French or Belgian system, not doubled or twisted, in white only, when imported by manufacturers of cashmere socks and stockings, to be used exclusively for the manufacture of such articles in their own factories	Free
Yarns, composed wholly or in part of wool, worsted, the hair of the alpaca, goat or like animal costing 30c. per lb. and over, when imported on the cop, tube or in the hank by manufacturers of woollen goods for use in their products	20
Yarn, jute, flax or hemp yarn, plain, dyed or coloured, jute canvas, not pressed or calendered, when imported by the	

section seventeen, the duties mentioned in schedule A shall be reduced as follows: The reduction shall be one-third of the duty mentioned in schedule A, and the duty to be levied, collected and paid shall be two-thirds of the duty mentioned in schedule A.

Provided, however, that this reduction shall not apply to any of the following articles and that such articles shall in all cases be subject to the duties mentioned in schedule A, viz: wines, malt liquors, spirits, spirituous liquors, liquid medicines and articles containing alcohol; tobacco, cigars and cigarettes.

Provided further, that the reduction shall only apply to refined sugar, when evidence satisfactory to the minister of Customs is furnished that such refined sugar has been manufactured wholly from raw sugar produced in the British colonies or possessions.

ARTICLES PROHIBITED.

Books, printed papers, drawings, paintings, prints, photographs or representations of any kind of a treasonable or seditious, or of an immoral or indecent character.

Reprints of Canadian copyright works, and reprints of British copyright works which have been also copyrighted in Canada.

Coin, base or counterfeit.

Goods manufactured or produced wholly or in part by prison labor, or which have been made within or in connection with any prison, jail or penitentiary. Also goods similar in character to those produced in such institutions, when sold or offered for sale by any person, firm or corporation having a contract for the manufacture of such articles in such institutions or by any agent of such person, firm or corporation, or when such goods were originally purchased from or transferred, by any such contractor.

Oleomargarine, Butterine, or similar substitutes for butter.

Tea adulterated with spurious leaf, or with exhausted leaves, or which contains so great an admixture of chemical or other deleterious substances as to make it unfit for use.

The importation into Canada of any goods enumerated, described or referred to in schedule C to this Act is prohibited; and any such goods imported shall thereby become forfeited to the Crown and shall be destroyed or otherwise dealt with as the Minister of Customs directs; and any person importing any such prohibited goods, or causing or permitting them to be imported, shall for each offence incur a penalty not exceeding two hundred dollars.

Banks in Canada with their Agencies.

PLACES.	NAMES OF BANKS.	MANAGER OR AGENT.
Acton	Merchants	A. H. Devitt.
Acton Vale, Q.	Molsons	T. T. Lawlor.
Ailsa Craig	Standard	Thos. E. Bell.
Alberton, P. E. I.	Merchants, P. E. I. W.	R. McKie.
Alexandria	Union	J. R. Proctor.
"	Ottawa	J. Martin.
Alliston	Ontario	A. C. Osborne.
Almonte	Montreal	H. B. Black.
Altona, M.	Union	J. Siegel.
Alvinston	Molsons	T. A. G. Gordon.
"	Merchants	G. H. C. Norsworthy.
Amherst, N. S.	Nova Scotia	John McKeen.
"	Halifax Bk. Co.	J. H. Morrison.
"	Montreal	H. S. Dupuy.
"	Commerce	J. H. Morrison.
Amherstburg	Sovereign	M. J. Lane.
Andover, N. B.	People's of H.	J. G. Dickinson.
Annapolis, N. S.	Nova Scotia	J. H. Lombard.
"	Union of Halifax	E. D. Arnaud.
Antigonish	Royal	O. E. Harris.
"	Halifax Bk. Co.	J. M. Brough.
"	Commerce	F. A. Carson, Acting.
Arden	Merchants	Sub-Agency to Ne'pawa
Arcola, N. W. T.	Union	E. G. Stewart.
Arichat, N. S.	Union of Halifax	L. W. Lyons, Acting.
Arnprior	Ottawa	Gerald Jarvis.
"	Nova Scotia	W. M. Connacher.
Arthabaska	Molsons	E. Beauchesne.
Arthur	Traders	H. Ferguson.
Ashcroft, B. C.	B. N. America	J. Cran.
Athens	Merchants	E. S. Clow.
Atlin, B. C.	Commerce	D. Ross.
Atwood	Hamilton	N. W. McKay.
Aurora	Ontario	D. A. Radcliffe.
Avonmore	Ottawa	J. D. Stewart.
Aylmer, O.	Molsons	E. W. R. Hill.
"	Traders	N. Booker.
"	Sovereign	H. A. Ambridge.
Ayr	Commerce	A. G. Verchere.
Baddeck, N. S.	Union of Halifax	L. Wright.
Bale St. Paul, Q.	La Banq. Nat.	E. F. Boisseau.
Baldur, Man.	Union	F. Shultz.
Barrie	Toronto	J. R. Lamb.
"	Commerce	H. J. Grasett.
"	Union	W. D. Morton.
Barrington	Commerce	F. W. Homer.
Barr'gton Pas.	Union of Halifax	Cedric Robertson.
Bathurst, N. B.	Royal	A. G. Bishop.
"	People's of H.	E. P. MacKay.
Battleford	B. N. America	
Beamsville, O.	Hamilton	F. W. Pottenger.
Bear R'r, N. S.	Union of Halifax	J. L. Strothard, Acting.
Beauharnois, Q.	Merchants	L. Z. Leduc.
Beaverton	Standard	B. Madill.
Bedford, Q.	E. Townships	W. H. Hargrave.
Beeton	Traders	A. R. Heiter.
Belleville	Merchants	Wm. Hamilton.
"	Montreal	A. G. Parker.
"	Commerce	C. M. Stork.
"	Dominion	J. W. Murray.
Belmont, Ont.	Sovereign	L. P. Snyder, Acting.
Berlin	Merchants	W. E. Butler.
"	Commerce	E. P. Gower.

PLACES.	NAMES OF BANKS.	MANAGER OR AGENT.
Cayuga	Commerce	J. L. Barnum.
Charlottetown	Merchants, P. E. I.	J. M. Davison, Cashier.
"	Royal	W. F. Mitchell.
"	Nova Scotia	R. G. Wallace.
"	New Brunswick	A. E. Williams.
Chatham, O.	Commerce	J. E. Thomas.
"	Merchants	W. Pringle.
"	Montreal	D. F. B. Glass.
"	Standard	G. P. Scholfield.
Chatham, N. B.	Montreal	R. J. B. Crombie.
"	Nova Scotia	W. H. Tapper.
Chesley	Hamilton	J. McNeel.
"	Merchants	J. R. Little.
Chesterville	Molsons	H. P. D. Evans.
Chicoutimi, Q.	La Banq. Nat.	E. G. Audet.
"	Molsons	T. D. Pontbriand.
Chilliwack, B. C.	Royal	D. Von Cramer.
Claremont	Sovereign	W. J. Stark.
Clarke's Pt., N. S.	Union of Halifax	C. K. Hogg, Acting.
Clinton	Molsons	H. C. Brewer.
"	Sovereign	H. T. Rance.
Coaticook	E. Townships	E. N. Robinson.
"	La Banq. Nat.	B. A. Dugal.
Cobden	Ottawa	C. B. Graham.
Cobourg	Dominion	E. H. Osler.
"	Toronto	J. S. Skeaff.
Colborne	Standard	C. Larke.
Collingwood	Commerce	James Brydon.
"	Toronto	W. A. Copeland.
"	Ontario	James Morris.
"	Montreal	C. C. Freer.
Cookshire	People's of H.	F. E. Halls.
Copper Cliff	Toronto	C. M. Parks.
Cornwall	Montreal	C. C. Abbott.
Cornwall	Ontario	A. Denny.
Cowansville	E. Townships	H. F. Williams.
Cranbrook, B. C.	Commerce	F. C. Malpas.
"	Imperial	F. H. Marsh.
Crediton	Merchants	W. S. Chisholm.
"	Sovereign	C. W. Gilmore, Acting.
Creemore	Toronto	J. K. Ball.
"	Merchants	W. B. Harshaw.
Crysler, Ont.	Union	J. M. Church.
Crystal City, M.	do	H. W. Hettle.
Cypress R'r, M.	do	C. J. Crowley, Sub. Mgr.
Dalhousie, N. B.	Royal	W. A. R. Cragg.
Danville, Q.	People's of H.	M. Henry Richey.
"	E. Townships	A. G. Campbell.
Dartmouth, N. S.	Union of Halifax	J. P. L. Stewart.
"	Nova Scotia	R. Lawson.
Dashwood	Sovereign	Joseph Snell.
Dauphin, Man.	Ottawa	J. L. Irwin.
"	Commerce	J. S. Munro.
Dawson City	do	D. A. Cameron.
"	"	T. B. May, Asst. Mgr.
"	B. N. America	D. Doig.
Delhi	Hamilton	L. E. Wedd.
Deloraine, M.	Union	B. W. Hughes.
"	Dominion	T. Van Someren.
Delta	Merchants	R. A. Whitney.
Deseronto, Ont.	Montreal	J. P. Ashworth.
Didsbury, N. W. T.	Union	E. E. Irwin.
Ditby, N. S.	Nova Scotia	H. Green.

PLACES.	NAMES OF BANKS.	MANAGER OR AGENT.
Gl'e B. C. B. N. S.	Montreal	A. S. Henshaw.
"	Nova Scotia	G. G. Glennie, Acting.
Gladstone	Merchants	T. E. Nichols.
"	Hamilton	A. W. Nelles.
Glenboro', M.	Union	J. O. Hettle.
Glencoe	Traders	J. Pool.
Goderich	Montreal	W. L. Eliot.
"	Commerce	R. S. Williams.
Golden, B. C.	Imperial	A. B. McCleneghan.
Gore Bay	Merchants	F. W. Bell.
Gorrie	Hamilton	A. V. Holmes.
Granby, Q.	E. Town. Bk.	W. G. H. Robinson.
"	Ottawa	B. A. Herring.
Grand F's, N. B.	People's of H.	Wm. G. DesBrisay.
Gd. Forks, B. C. E.	Townships	Wm. Spier.
"	Royal	A. A. Steves.
Grand Mere, Q.	People's of H.	P. L. Smyth.
Grand Valley	Traders	R. H. Smart.
Grandview	Commerce	H. Jemmett.
Gr'nville Ferry	Union of Halifax	W. E. Tupper, Acting.
"	Nova Scotia	J. H. Lombard.
Gravenhurst	Dominion	C. A. Gossage.
Greenwood, B. C.	Montreal	Le B. DeVeber.
"	B. N. America	W. G. H. Belt, Acting.
"	Commerce	W. Allison.
Grenfell, Assa.	Dominion	W. S. Gray.
Grotna, Man.	Union	J. Siegel.
"	Montreal	S. J. Jarvis.
Grimby	Hamilton	F. W. Pottenger.
Griswold, M.	Merchants	Sub-Agency to Oak Lake
Guelph	Dominion	H. C. Scholfield.
"	Montreal	H. Lockwood.
"	Traders	A. F. H. Jones.
"	Commerce	J. M. Duff.
Guysboro', N. S.	Royal	T. G. A. Parkes.
Hagersville	Hamilton	C. W. Niblett.
Halleybury	Union	W. R. Cameron S. Man.
Halifax, N. S.	B. N. America	G. W. Bonner.
"	Nova Scotia	H. C. McLeod, Gen. M.
"	do	H. A. Flemming.
"	UNION, HALIF'X.	E. L. Thorne, G. Mgr.
"	"	C. W. Frazee, Mgr.
"	ROYAL	E. L. Pease, Gen'l Mgr.
"	"	W. M. Botsford, Mgr.
"	PEOPLE'S, H.	D. R. Clarke, Cashier.
"	North End	E. C. Helsby.
"	Montreal	W. B. Gravelley.
"	Commerce	H. N. Wallace.
Hamilton	HAMILTON	J. Turnbull.
"	do	Barton St. Br. B. Davis.
"	do	Deering Br.
"	do	East End Br. T. H. Brown.
"	do	West End Br. M. B. Morden.
"	do	B. N. America, J. J. Morrison.
"	do	Montreal, A. D. Braithwaite.
"	do	Merchants, W. R. Travers.
"	do	Traders, Stuart Strathy.
"	do	Commerce, D. B. Dewar.
"	do	Molsons, J. T. Beresford Phepoe.
"	do	Market Bran. J. T. Beresford Phepoe.
"	do	Imperial, F. S. Glasco.
"	do	Nova Scotia, D. E. Laird.
"	do	Hamilton, H. Burton.

"	Hamilton	T. E. Haines.
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"	Union of Halifax	J. A. Irving.
"	La Banq. Prov.	J. Bourque.

"	Union	A. Lowe.
"	Merchants	J. H. Adams.

Berlin, N.S. Merchants, W. E. Dyer.
Commerece, E. P. Gower.

SEABOARD, ONT. Montreal, J. P. Ashworth.
Dixbury, N.W.T. Union, E. B. Irwin.
Dixby, N.S. Nova Scotia, H. Green.

Imperial, F. S. Glasco.
Nova Scotia, D. R. Laird.
Hamilton, F. Palmer.

Hamilton, T. E. Haines.
Nova Scotia, H. V. Cann.
Berthierville, La. Banq. Prov., R. Gariepy.
Berwick, N.S. Union of Halifax, H. E. Mosher.
Birchy Cove }
Bay of } Montreal, A. M. Peters.
Isl'ds, Nfld }
Birdle, M., Union, J. C. Dudley.
Blenheim, Commerce, W. H. Lugsdin.
Blyth, Hamilton, T. W. Scott.
Boissevain, M. Union, J. J. Millidge.
" Dominion, F. W. Young.
Bolton, Imperial, J. F. Warbrick.
Bothwell, Merchants, W. J. Finucan.
Bowmanville, Ontario, George McGill.
" Standard, W. J. Jones.
Bracebridge, Ottawa, C. G. Billings.
Bradford, Standard, John Elliott.
Brampton, Merchants, W. C. Young.
" Dominion, E. Sanderson.
Brandon, M., Merchants, J. S. Willmott.
" B.N. America, J. C. Nicoll.
" Imperial, A. R. B. Hearn.
" Hamilton, W. G. Weatherston.
" Dominion, C. E. Bowker.
" Montreal, J. W. G. Watson.
Brantford, B. N. America, R. Butt.
" Montreal, J. O. Wilgress.
" Commerce, Jeffery Hale.
" Standard, W. T. Shannon.
" Hamilton, J. P. Bell.
Bridgeburg, O. Traders, A. H. Ward.
Bridget'n, N.S. Nova Scotia, W. S. Benson.
" Union of Halifax, R. Elliot.
Bridgewater, N.S. Royal, G. A. Spink.
" People's of H., H. H. Archibald.
" Commerce, D. I. Forbes.
Brigden, O., Metropolitan, W. J. Fawcett.
Brighton, Standard, J. F. Rowland.
Broad Cove, C.B. Union of Halifax, F. G. D. Cameron, Act'g
Brockville, Montreal, R. W. Travers.
" Molsons, J. E. Fidler.
" Toronto, W. M. Berg.
" Metropolitan, G. F. Ellis.
Brussels, Standard, H. H. Gray.
" Metropolitan, A. E. Mellish.
Buckingham, Ontario, W. E. Middleton.
" Ottawa }
" Traders, F. W. Bain.
Burlington, Traders, F. W. Bain.
Calgary, Alta., Imperial, M. Morris.
" Montreal, W. H. Hogg.
" Molsons, F. Macbeth.
" Union, A. S. Jarvis.
" Commerce, C. W. Rowley.
" Nova Scotia, C. D. Freeman.
Campbellford, Standard, W. C. Boddy.
Campbellton, Nova Scotia, R. H. Anderson.
" New Brunswick, W. S. Thomas.
Cannington, Standard, John Houston.
Canning, N.S. Commerce, C. Hensley.
Canso, People's, H., E. L. R. Jack.
Carberry, M. Union, R. M. Harrison.
" Merchants, H. R. Belt.
Cardinal, Toronto, F. E. Kimball.
Cardst'n, N.W.T. Union, C. A. Gigot.
Carleton Place, Ottawa, J. A. Bangs.
" Union, J. B. Waddell.
Carlyle, N.W.T. do, G. A. Fisher.
Carman, M., Hamilton, R. J. Hewat.
" Commerce, E. C. Complin.
" Union, T. J. Tait.
Carnduff, Assa. Merchants, J. J. Galloway.
Carp, Ottawa, A. G. Dunnett.

Union of Halifax, J. A. Irving.
D'Israeli, La. Banq. Prov., J. Bourque.
Dorchester, O. Toronto }
Dorchester, N.B. Royal, W. B. Meynell.
Drayton, Traders, H. A. Mallory.
Dresden, Commerce, J. McE. Murray.
Drum'nd'v'le, Q. La. Banq. Prov., J. E. Girouard.
Duck Lake, B. N. America, Sub Branch.
Dundalk, Hamilton, L. M. McCarthy.
Dundas, Commerce, }
" Hamilton, J. C. Brown.
Dunnville, Commerce, R. T. Mussen.
" Hamilton, A. W. Haun.
Durham, Standard, J. Kelly.
Dutton, Traders, N. Booker.
E. Flor'cy, INB. New Brunswick, C. J. Stewart.
East Toronto, Metropolitan, W. T. Hamer.
Edmonton, Alb. Imperial, G. R. F. Kirkpatrick.
" Merchants, A. C. Fraser.
" Union, J. J. Anderson.
" Commerce, T. M. Turnbull.
" Montreal, E. C. Pardee.
" Nova Scotia, E. T. Hammett.
Edmundston, People's, Halifax, T. J. Cochran.
" Royal }
Eganville, Merchants, H. H. Hamilton, Pro. M.
Elgin, Commerce, G. H. Horne.
" Merchants, Sub-Agency to Westpo't
Elkhorn, Commerce, E. M. Saunders.
Elmira, Traders, R. E. McMicking.
Elmvale, Western, Geo. Perkins.
" Toronto, J. W. Gilmour.
Elora, Merchants, F. J. Ross.
Emerson, M. Ottawa, H. P. Pennock.
Erin, Ont., Union, R. B. Towris.
Essex, Imperial, A. H. Murray.
Estevan, B. N. America, A. D. Severs.
Exeter, Molsons, N. D. Hurdon.
" Sovereign, F. E. Karn.
Farnham, St. Hyacinthe, J. M. Belanger.
" E. Townships, J. E. Campbell.
Fenelon Falls, B. N. America, R. A. Robinson.
Fergus, Imperial, E. C. Roberts.
Ferguson, B.C. do, W. Macdonald.
Fornie, B.C., Commerce, E. H. Bird.
Finch, Merchants, D. A. MacMillan.
Forest, Standard, J. N. Gordon.
Fort Coulonge, Ottawa, J. E. Carriere.
Fort Frances, Commerce, J. A. Smith.
Fort Saskatchewan }
" ewan, N.W.T. Union, D. N. McLean.
Fort William, Montreal, W. Stevenson.
" Ontario, W. H. Nelson.
" Molsons, W. A. Blott.
Frankford, N.W.T. Union, J. H. Farmer.
Fraserville, Q. Molsons, C. S. Powell.
" Nationale, J. E. Côté.
" People's of H., H. R. White.
Fredericton, People's of N.B., J. W. Spurden.
" B. N. America, J. W. Hamilton.
" Nova Scotia, C. M. Manning.
" Royal, R. P. Foster.
" Montreal, M. S. L. Richey.
Frelighsburg, Sovereign, J. C. Massie, Acting.
Galt, Commerce, D. McGregor.
" Imperial, Geo. C. Easton.
" Merchants, F. S. Jarvis.
Ganaoquo, do, H. P. Bingham.
" Toronto, C. V. Ketchum.
Gaspé, Q. do, F. A. Brodie.
Georgetown, Hamilton, C. L. Laing.
Gilbert Plains, Commerce, H. Jemmett.
Gt'e B. C. B., N.S. Union of Halifax, J. W. Ryan.

Union, A. Lowe.
Hanover, Merchants, J. H. Adams.
Har. Grace Nfd Nova Scotia, G. R. Viets.
Harrison, Standard, W. A. Glenney.
Harrow, Sovereign, C. A. MacMahon.
Hartland, N.B. People's of H., P. Graham.
Hartney, Man. Union, A. H. Sutherland.
Hastings, Ont. Union, A. U. Baley.
Havelock, Sovereign, R. A. Williams.
Hawkesbry, Ottawa, J. T. Brook.
Hensall, Molsons, H. J. Billings.
" Sovereign, J. MacArthur.
Hespeler, Merchants, G. A. Miller.
Highgate, Molsons, A. C. Craig.
High Ry., N.W.T. Union, Wm. Bersche, Sub.
Hillsburg, Ont. do, Sub. Agency to Erin, O.
Hochelaga, D'Hochelega, F. Lemoue.
Hochelaga, Man. Union, A. P. Van Someren.
Holland, La. Banq. Prov., H. A. Champagne.
Hull, Ottawa, G. C. Wainwright.
Huntingdon, Q.E. Townships, A. W. Watson.
Huntsville, Dominion, F. Dallas.
Iberville, Q., St. Hyacinthe, J. F. Moreau, Pro. Man.
" E. Townships, G. Lamotte.
Indian Head, Union, E. E. Cole.
" Hamilton, J. Sprout.
" Montreal, R. M. Napier.
Ingersoll, Traders, A. B. Ord.
" Merchants, H. Irwin.
" Imperial, Charles White.
Innisfail, N.W.T. Union, W. R. Wilson.
" Commerce, R. A. Rumsey.
Inverness, N.S. Union of Halifax, G. D. Cameron.
Iroquois, O., Molsons, R. Barnhart.
Jarvis, Hamilton, C. W. Niblett.
Jasper, Ont., Union }
" Ottawa }
Joliette, D'Hochelega, H. Beaunier.
" La. Banq. Nat., E. E. Lepine.
Kamloops, B.C. Commerce, C. W. Hallamore.
" Hamilton, A. H. Skay.
Kaslo, B. C., B. N. America, G. H. Winter, Acting.
Keewatin, O. Ottawa, John Hood.
Kemptonville, O. do, H. Swan.
" Union, R. F. Blair.
Kentville, N.S. Nova Scotia, J. M. Walker.
" Union of Halifax, F. O. Robertson.
Killarney, M. Union, J. M. Baldwin.
Kinardine, Merchants, A. M. Smith.
Kingston, do, G. E. Hague.
" Standard, W. D. Hart.
" B. N. America, W. E. Phillpotts.
" Montreal, R. Mackenzie.
" Ontario, A. J. Macdonell.
" Merchants, G. E. Hague.
Kingsville, O. Molsons, Geo. Williamson.
Knowlton, Q. do, C. K. Temple.
Lacombe, Alta. Merchants, R. F. Taylor.
L'Assomption, St. Hyacinthe, H. V. Jarry.
Lachine, Merchants, A. C. E. Delmege.
Laculte, Ottawa, J. R. Parris.
Ladysmith, Commerce, Geo. Williams.
Lakefield, Ont. Traders, R. P. Davidson.
Lake Megantic, People's of H., R. A. E. Aitken.
Lanark, Ottawa, H. S. Walker.
Lancaster, Merchants, H. Sneyd.
Lansdowne, O. do, Sub-Agency to G'nanog'e
Lawrencetown, Union of Halifax, F. G. Palfrey.
Leamington, Traders, Jas. Watson.
" Merchants, J. E. Magee.
Leduc, do, M. J. Manning, Acting.
Lethb'dge, Alb. Union, Philip Vibert.
" Montreal, R. F. Reeve.

BANKS IN CANADA WITH THEIR AGENCIES (Continued)

PLACES.	NAMES OF BANKS.	MANAGER OR AGENT.
Levis.....	People's of H.....	L. J. Webster.
".....	La Banq. Nat.....	F. J. Dorion.
".....	B. N. America.....	E. F. Racey.
Lindsay.....	Ontario.....	H. J. Lytle.
".....	Montreal.....	A. Montizambert.
".....	Dominion.....	Robt. Ross.
Listowel, Ont.	Hamilton.....	B. Forsayeth.
".....	Imperial.....	R. Arkell.
Little Current	Merchants.....	F. W. Bell.
Liverpool, N.S.	Nova Scotia.....	A. N. Lyster.
".....	Union of Halifax	E. R. Mulhall.
Lockport, N.S.	Commerce.....	E. A. Capstick.
London.....	B. N. America.....	J. Taylor.
".....	Merchants.....	A. St. L. Mackintosh.
".....	Montreal.....	A. H. Beddome.
".....	Commerce.....	G. de C. O'Grady.
".....	Molsons.....	P. W. D. Brodrick.
".....	Toronto.....	J. Pringle.
".....	Dominion.....	M. E. Holden.
London East, Toronto	F. L. Coulson.
Londond'y N.S.	Royal.....	E. Walsh.
Longueuil.....	B. N. America.....	G. W. Murry.
Louisburg.....	Royal.....	T. A. Fraser.
Louisville, Q.	D'Hochelega.....	J. E. Turgeon.
Lucan.....	Merchants.....	F. B. Holtby.
".....	Standard.....	John Fox.
Lucknow.....	Hamilton.....	R. R. MacLeod.
Lunenburg, N.S.	Union.....	G. J. Hunter.
Lunenburg, N.S.	Royal.....	R. S. Currie.
".....	People's, Halifax	G. C. Hawkins.
".....	Commerce.....	W. C. T. Morson.
Mabou, N.S.....	People's of H.....	C. S. Baker.
".....	Union of Halifax	R. S. Gates, Acting
MacGregor, M.	Merchants.....	E. W. MacKintosh, Ac'g.
Macleod, NWT	Union.....	F. J. Boulton.
Madoc, Ont.....	Dominion.....	F. Cotile.
Magog, Q.....	E. Townships.....	W. D. Fraser.
Mahone Bay.....	People's of H.....	H. E. Rudderham.
Maitland, N.S.	Royal.....	W. D. Bowers.
Manitow, Man.	Hamilton.....	R. Swinton.
".....	Union.....	S. Cruthers.
Maniwaki, Q.	Ottawa.....
Maple C'k Assa	Merchants.....	E. W. McMullen.
Marieville, Q.	La Banq. Nat.....	J. E. M. Robert.
Markdale.....	Merchants.....	A. Macpherson.
Markham.....	Standard.....	F. A. Reesor.
".....	Sovereign.....	H. B. Orde, Acting.
Marmora.....	do.....	A. P. Smith, Acting.
Mattawa.....	Ottawa.....	C. R. Kavanagh.
Maxville, Ont.	do.....	J. R. Moffatt.
Meaford.....	Molsons.....	D. A. Ferguson.
".....	Merchants.....	F. L. MacGachen.
Medicine Hat.	do.....	E. J. Fewings.
".....	Commerce.....	F. L. Crawford.
".....	Union.....	E. K. Strathy.
Melita, Man.....	do.....	A. T. Brodrick.
Melfort.....	Hamilton.....	F. C. Grant.
Merrickville.....	Union.....	F. Woolcombe.
Miami.....	Hamilton.....	A. B. McKay.
Middleton, N.S.	Union of Halifax	P. A. Curry.
".....	Halifax Bk. Co.	W. H. Chipman.
".....	Commerce.....	W. H. Chipman.
Midland.....	Western.....	H. J. Craig.
".....	B. N. America.....	F. T. Short.

PLACES.	NAMES OF BANKS.	MANAGER OR AGENT.
Moose Jaw.....	Hamilton.....	W. Loree.
Morden, M.....	Union.....	C. R. Dunford.
".....	Hamilton.....	H. A. Gray.
Morris, M.....	Merchants.....	W. A. Allan.
Morrisburg.....	Molsons.....	W. S. Connolly.
Mount Albert	Sovereign.....	W. J. Stark.
Mount Forest, Ontario	R. S. Bredin.
Murray Bay, Q.	Nationale.....	A. E. Couet.
Nanaimo, B.C.	Commerce.....	Geo. Williams.
".....	Royal.....	J. H. Ferguson.
Napanee.....	Merchants.....	W. A. Bellhouse.
".....	Dominion.....	T. S. Hill.
Neepawa, Man.	Union.....	H. F. Forrest.
".....	Merchants.....	G. S. Harrison.
".....	Commerce.....	G. M. Gibbs.
Nelson, B.C.....	do.....	Bruce Heathcote.
".....	Montreal.....	A. H. Buchanan.
".....	Royal.....	George Kydd.
".....	Imperial.....	J. M. Lay.
Newboro', Ont.	Union.....	G. A. Bagshaw.
N. Glasgow, N.S.	Nova Scotia.....	J. Mowat.
".....	Union of Halifax	R. C. Wright.
".....	Commerce.....	B. De Veber.
Newcastle, O.	Traders.....	W. G. Bryans.
Newcastle, N.B.	Nova Scotia.....	W. S. Moore.
".....	Royal.....	E. A. McCurdy.
N. Denver, BC	Montreal.....	A. W. Strickland.
New Hamb'rg.	Western.....	C. J. Fox.
N. Liskeard	NO Union.....	J. S. Hiam.
N. Winnstr, B.C.	Commerce.....	H. R. Davidson.
".....	Montreal.....	G. D. Brynmner.
Newmarket.....	Ontario.....	C. G. Ross.
".....	Sovereign.....	W. W. Bruce.
Niagara Falls.	Imperial.....	J. A. Langmuir.
".....	Hamilton.....	J. H. Stuart.
Niagara Falls S.	do.....	J. H. Dobbie.
Nicolet, Q.....	La Banq. Nat.....	F. A. Gauthier.
North Bay.....	Traders.....	D. Muir.
".....	Ottawa.....	D. McLaren.
".....	Imperial.....	E. N. Bate.
N. Sydney, C.B.	Union of Halifax	J. D. Leavitt.
".....	Nova Scotia.....	E. J. Mabon.
Norwich.....	Molsons.....	R. Elliot.
Norwood.....	Union.....	L. J. R. Richardson.
Oak Lake, M.	Merchants.....	J. B. Wallace.
Oakville.....	do.....	F. G. Oliver.
".....	Toronto.....	F. H. Leach.
Okotoks, NWT	Union.....	H. Dunsford, Sub. Mgr.
Olds, Alta.....	Merchants.....	C. R. Young, Acting.
Orangeville.....	Commerce.....	G. A. Holland.
".....	Hamilton.....	J. S. Gordon.
Orillia.....	Dominion.....	J. Scott.
".....	Traders.....	George Rapley.
Ormsdown, Q.	E. Townships.....	E. W. Morgan.
Orono.....	Standard.....	A. C. Macfarlane.
Oshawa.....	WESTERN.....	T. H. McMillan, Cashier.
".....	Dominion.....	L. G. Cassels.
Ottawa.....	OTTAWA.....	Geo. Burn, Gen. Mgr.
".....	do.....	D. M. Finnie, Manager.
".....	do Bank St.....	P. E. Taylor.
".....	do Rideau St.....	J. H. Neeve.
".....	do Somerset St.	Geo. Hay, jr.
".....	B. N. America.....	H. A. Harvey.
".....	Montreal.....	W. J. Anderson.

PLACES.	NAMES OF BANKS.	MANAGER OR AGENT.
Port Rowan, O.	Hamilton.....	A. M. Robinson.
Prescott.....	Merchants.....	F. Jemmett.
".....	Traders.....	F. E. Bennett.
Preston.....	Merchants.....	A. D. Pringle.
P. Albert, Sask	Imperial.....	J. H. Wilson.
".....	Ottawa.....	D. Macnamara.
Pugwash, N.S.	Nova Scotia.....	J. S. Lewis.
Qu'Ap'le, NWT	Union.....	C. S. Pidecock.
Quebec.....	QUEBEC.....	T. McDougall, G. Man.
".....	do.....	J. M. Johnston, Man.
".....	do Upper Town	A. C. Smith, Acting.
".....	do St. Roch.....
".....	UNION.....	E. E. Webb, Gen. Man.
".....	do.....	F. W. Smith, Local.
".....	do St. Louis St.
".....	NATIONALE.....	P. Lafrance, Manager.
".....	do St. John St.	L. A. Leclere.
".....	do St. Roch.....	L. Drouin.
".....	B. N. America.....	D. Cumberland.
".....	Montreal.....	F. J. Cockburn.
".....	Merchants.....	J. C. More.
".....	People's of H.....	A. B. van Felson.
".....	D'Hochelega.....	H. N. Boire.
".....	do St. Roch.....	W. Robert.
".....	Molsons.....	P. B. Dumoulin.
Quyon, Q.....	Merchants.....	Sub-Agency to Sh'ville
Rapid City, M	Union.....	S. Hopper.
Rat Portage.....	Imperial.....	W. A. Weir.
".....	Ottawa.....	C. G. Penneck.
Raymond, Alb.	Montreal.....	C. T. M. Brown.
Red Deer, Alta	Merchants.....	J. F. H. Hill.
".....	Commerce.....	A. Scott, Acting.
Regina, Assa.	Montreal.....	A. F. Angus.
".....	Union.....	R. S. Barrow.
".....	Imperial.....	A. L. Munns.
".....	Commerce.....	Hy. F. Mytton.
".....	Ottawa.....	S. A. Codd.
Renfrew, O.....	Merchants.....	Hy. Blakeney.
".....	Ottawa.....	J. H. Mitchell.
Reston.....	B. N. America.....	S. A. Burche.
Revelstoke BC	Imperial.....	A. E. Phipps.
".....	Molsons.....	E. E. Ward.
Rexton, N.B.	Royal.....	W. Dickinson.
Richmond.....	E. Townships.....	A. S. Raimbach.
Richmond Hill	Standard.....	J. W. Osborne.
Ridgetown.....	Molsons.....	H. A. Thomson.
".....	Traders.....	E. E. Newman.
Rimouski, Q.	La Banq. Nat.....	P. Vallée.
Ripley, O.....	Hamilton.....	S. T. Jackson.
Riverside, NB.	New Brunswick	A. R. Tibbets.
Roberval.....	do.....	L. Couet.
Rock Island, Q.	E. Townships.....	S. Stevens.
Rodney.....	Traders.....	A. S. Winlow.
Roland, M.....	Hamilton.....	C. K. Willson.
Rossland, B.C.	Montreal.....	J. S. C. Fraser.
".....	B. N. America.....	J. Anderson.
".....	Royal.....	K. E. MacKenzie.
".....	Toronto.....	A. B. Barker.
".....	Commerce.....	H. F. Mytton.
Rosthern, Sask	Imperial.....	W. A. Hebblewhite.
".....	B. N. America.....	W. E. Davidson.
Russell, M.....	Union.....	F. H. Mayhew.
Sackville, N.B.	Royal.....	D. Cameron.

" Hamilton..... J. I. Hobson.
 Mildmay Merchants..... H. C. Fawcett.
 Mile End..... do..... J. D. Bergeron.
 Millbrook..... Toronto..... A. St. A. Smith.
 Milton..... Hamilton..... A. G. H. Luxton.
 " Metropolitan..... W. B. Clements.
 Milverton..... Sovereign..... R. J. Ranney.
 Minnedosa, M. Union..... E. O. Denison.
 " Hamilton..... A. B. Stennett.
 Mitchell..... Merchants..... W. G. Hinds.
 " Hamilton..... K. F. Dewar.
 Moncton..... Montreal..... R. Clark.
 " Nova Scotia..... Geo. W. Daniel.
 " Royal..... F. McDougall.
 Montague, P.E.I. Merchants, P.E.I. J. H. McQuaid.
 Montmagny, Q. Nationale..... A. Moisan.
 Montreal..... MONTREAL..... H. V. Meredith.
 " do W. E. Br..... D. B. Macpherson, S. Ag.
 " do Seigneurs St. R. Macculloch.
 " do Pt. St. Chas. A. L. Brauchand.
 " MERCHANTS..... Thos. Fyshe, Gen. Mgr.
 " do..... E. F. Hebden, Sup't Br.
 " Branch..... W. M. Ramsay.
 " East End..... J. A. Chagnon.
 " 2200 St. Cath. St. E. H. Heward.
 " St. Lawrence St. E. G. St. Jean.
 " MOLSONS..... Jas. Elliot, Gen'l Mgr.
 " do Branch..... Ed. C. Pratt, Man.
 " do St. Cath. St. F. W. G. Johnson.
 " do Mark & Har. J. Dinham Molsen.
 " D'HOCHELAGA..... M. J. A. Prendergast.
 " N. Dame St. W. Jules Trépannier.
 " St. Cath. St. E. F. G. Leduc.
 " do Centre Br. Jules Hamel.
 " do Pt. St. Chas. A. Genaud.
 " DE PIERRE..... In liquidation.
 " LA BANQ. PROV. T. Bienvenu Gen. Mgr.
 " do 1138 Ont. St. N. Dorval, Man.
 " do 316 Rachel St. J. E. Beaudry.
 " do 271 Roy St. J. E. H. Lesage.
 " VILLE MARIE..... In liquidation.
 " Quebec..... B. B. Stevenson.
 " Que. St. Cath. St. C. T. Kirby.
 " Ontario..... R. N. King.
 " Toronto..... T. F. How.
 " do B'd Trade Br. J. Godfrey Bird.
 " do St. Catharine & Guy St. Br. E. H. Fuller.
 " do Pt. St. Ch's Br.
 " Commerce..... F. H. Mathewson.
 " W. C. J. King, Assist. M.
 " Union..... Geo. H. Balfour.
 " B. N. America..... H. Stikeman, Gen. Mgr.
 " A. E. Ellis, Manager
 " do St. Cath. St. J. Taylor.
 " La Banq. Nat..... L. DeGuise.
 " Royal..... C. S. Hoare, Manager.
 " A. E. Brock, Asst. Mgr.
 " do N. Dame St. H. J. Gardiner.
 " do Westmount..... D. S. Benvie.
 " Nova Scotia..... W. P. Hunt.
 " Ottawa..... R. B. Kessen.
 " Imperial..... J. A. Richardson.
 " Dominion..... Clarence A. Bogert.
 " E. Townships..... B. Austin.
 " Sovereign..... W. Graham Browne.
 " do Guy & St. Cath. E. O. S. Strange, Act'g.
 " E. Town, E. End E. P. Olivier.
 " do W. End J. M. O'Halloran.
 " do..... A. E. Christie.
 " Union..... E. M. Saunders.
 " Commerce..... E. M. Saunders.
 " Moose Jaw..... Union..... Jos. Anderson.

" Commerce..... Robt. Gill.
 " Ontario..... A. Simpson.
 " Merchants..... W. L. Marler.
 " Quebec..... T. C. Coffin.
 " La Banq. Nat..... A. A. Tailon.
 " Imperial..... M. A. Anderson.
 " Molsens..... A. B. Brodick.
 " Royal..... J. H. Abbott.
 " Nova Scotia..... C. H. Easson.
 " Sovereign..... S. McDougall.
 " Traders..... E. C. Jackson.
 Otterville..... Merchants..... M. S. Hodder.
 Owen Sound..... Hamilton..... Ewing Buchan.
 " Molsens..... J. R. Wainwright.
 " Traders..... N. Ross.
 Oxbow, N.W.T. Union..... A. Dunbar.
 Oxford, N. S..... Nova Scotia..... G. W. Babbitt.
 Paisley..... Western..... S. M. Hutcheson.
 Palmerston..... Hamilton..... J. M. Campbell.
 Paris..... Commerce..... R. C. Macpherson.
 " Montreal..... S. M. Lloyd.
 Parkdale..... Standard..... H. T. McMillan.
 " Merchants..... A. Chester.
 Parkhill..... Commerce..... T. L. Rogers.
 " Standard..... S. H. Allen.
 " Union of Halifax E. R. Reid.
 Parnsboro'..... Nova Scotia..... W. J. Hunt.
 " Commerce..... A. S. Townshend.
 Parry Sound..... Ottawa..... H. Y. Complin.
 Paspebiac..... Nova Scotia..... A. Mooney.
 Pent'ng'sh'ene Western..... J. B. Jennings.
 Perth..... Merchants..... H. D. Wells.
 " Sovereign..... Colin J. Sewell.
 " Montreal..... R. J. Drummond.
 Pembrooke..... Quebec..... P. D. E. Strickland.
 " Ottawa..... F. C. Mulkins.
 Peterborough..... Toronto..... P. Campbell.
 " Montreal..... K. Eardley-Wilmot.
 " Commerce..... D. Hughes Charles.
 " Ontario..... John Crane.
 Petrolia..... Toronto..... W. F. Cooper.
 " Metropolitan..... T. S. Chatterton.
 Phoenix, B.C. E. Townships..... N. H. Slack, Acting.
 Pickering..... Western..... Geo. Kerr.
 Picton..... Montreal..... Geo. Drummond.
 " Standard..... E. A. Bog.
 " Metropolitan..... H. J. Morden.
 Pictou, N. S..... Nova Scotia..... A. D. Munro.
 " Royal..... G. R. Chisholm.
 Pierreville, Q. La Banq. Prov. A. A. Mondou.
 Pilot Mound..... Hamilton..... B. A. Caven.
 Pincher Creek Union..... H. E. Hyde.
 Plattsville..... Western..... Geo. E. Sterling.
 Plebbsville..... La Banq. Nat..... R. O. Gilbert.
 Plum Coulee, M. Hamilton..... H. G. Rutland.
 Ponoka..... Commerce..... R. H. Brotherhood.
 Port Arthur..... Ontario..... W. H. Nelson.
 " Molsens..... H. B. Wilson.
 Port Colborne, Imperial..... J. H. Stidston.
 Port Elgin, N.B. Nova Scotia..... A. F. Turner.
 Port Elgin..... Hamilton..... A. H. Ridout.
 P. Hawkesbury Royal..... J. A. McIsaac.
 Port Hood, C.B. People's, Halifax H. W. Pearman.
 Port Hope..... Traders..... J. L. Willis.
 " Toronto..... E. B. Andros.
 " E. Townships..... W. F. Grahame.
 Portland, Ont. Union..... W. G. Hutcheson.
 " Western..... H. G. Hutchison.
 " Commerce..... W. H. Dunsford.
 Prt. la Prairie, Imperial..... W. H. Thomson.
 " Ottawa..... A. H. Dickens.
 " Merchants..... Geo. Munro.
 " Commerce..... A. L. Hamilton.

" Commerce..... W. H. Harrison.
 Sandon, B.C..... do..... T. B. May.
 Sarnia..... do..... J. D. McLean.
 " Traders..... J. P. Winlow.
 " Montreal..... G. H. Griffin.
 " Toronto..... M. Atkinson.
 Saskatoon N.W.T. Hamilton..... W. J. H. Murison.
 " Union..... G. A. Alexander.
 Sault Ste Marie Commerce..... A. W. Roberts.
 " Imperial..... R. A. Lyon.
 " Traders..... A. G. Knowles.
 Schomberg..... do..... L. J. Gilleland.
 Seaforth..... Commerce..... G. E. Parkes.
 " Dominion..... W. K. Pearce.
 Selkirk, Man. do..... J. Grisdale.
 Shawin'g Falls Ottawa..... W. Wilson Forrest.
 " Quebec..... G. S. F. Robitaille.
 Shawville..... Merchants..... F. A. Parker.
 Shediac, N.B. People's, Halifax E. G. Coombs.
 Shelburne, Ont. Union..... A. E. Molsen.
 Shelburne, NS Commerce..... T. W. McGee.
 Sherbrooke..... E. TOWNSHIPS..... J. MacKinnon, G. Mgr.
 " S. Edgell, Local.
 " Merchants..... G. Caruthers.
 " La Banq. Nat..... J. M. Dufresne.
 " D'Hochelega..... C. A. Sylvestre.
 Sherbrooke NS Union of Halifax E. E. Jubien.
 Shoal Lake, M. Union..... Jas. Macdonald.
 Shubenacadie, Royal..... C. E. MacKenzie.
 Simcoe..... Commerce..... E. Cowdry.
 " Hamilton..... J. Butterfield.
 " Molsens..... H. H. Groff.
 Sintaluta N.W.T. Union..... C. D. Simpson, Sub. Man.
 Smith's Falls..... Molsens..... W. S. Connolly, Acting.
 " Union..... F. A. Bethune.
 " Ottawa..... S. L. Forrest.
 Sorel..... Molsens..... J. F. Moreault.
 " D'Hochelega..... J. A. Therien.
 Souris, Man. Union..... W. J. Gourley.
 " Merchants..... H. E. Bennett.
 Souris, P.E.I. Merchants P.E.I. G. W. Sutherland.
 Southampton, Hamilton..... A. H. Ridout.
 Springhill..... Commerce..... E. B. Fairbanks.
 " N.S. Union of Halifax J. W. Murray.
 Stanstead, Q. Dominion..... P. B. Tucker.
 Stayner..... Toronto..... W. A. Doner.
 St. Andr's N.B. Nova Scotia..... A. L. Kerr, Acting.
 St. Anselme, La Banq. Prov. J. B. E. Fortin.
 St. Casimir, Q. La Banq. Nat..... A. Lambert.
 St. Catharines, Imperial..... C. H. Stanley Clarke.
 " Commerce..... R. G. W. Conolly.
 " Toronto..... G. W. Hodgetts.
 " Sovereign..... D. B. Crombie.
 Ste. Osaire, Q. St. Hyacinthe..... M. N. Jarry.
 Ste. Cunege de Merchants..... A. A. Gilbert.
 St. Francois B. La Banq. Nat..... St. G. Lemoine.
 St. Gab. de Bra'd E. Townships..... A. Locas.
 St. George, O. Merchants..... H. L. Read.
 St. Geo. Beauce, Quebec..... L. de G. Garand.
 St. George, N.B. Nova Scotia..... H. H. Johnston.
 St. G'ld' U'n La Banq. Prov. Ths. Touzin.
 St. Henri..... Quebec..... H. Dorion.
 " D'Hochelega..... J. F. Lacasse.
 St. Hyacinthe, LA BANQUE DE.....
 " ST. HYACINTHE, W. A. Moreau.
 " E. Townships..... J. Laframboise.
 " La Banq. Nat..... P. A. Labadie.
 St. Jean, Q. do..... J. I. Audet.
 St. Jerome..... Merchants..... R. H. Arkell, Acting.
 " D'Hochelega..... J. C. Gagné.
 St. John, N.B. N. BRUNSWICK..... W. E. Stavert.
 " do, N'h End Br. B. C. Barclay Boyd.

BANKS IN CANADA WITH THEIR AGENCIES (Continued)

PLACES.	NAMES OF BANKS.	MANAGER OR AGENT.
St. John, N.B.	N. B. W. End Br. J. Clawson.	
"	B. N. America.	A. P. Hazen.
"	Montreal	E. M. Shadbolt.
"	Nova Scotia	T. B. Blair.
"	Royal	F. H. Arnaud.
"	Union of Halifax	N. R. Burrows.
"	Commerce	J. G. Taylor.
St. John's, Q.	Bk. de St. Jean.	P. I. L. Leureux.
"	Merchants	C. M. Wrenshall.
"	La Banq Nat.	J. I. Audet.
"	E. Townships	J. MacLoughlin.
St. John's, Nfld	Nova Scotia	W. W. Watson.
St. Joseph (Bce)	La Banq. Prov.	
St. Joseph, Q.	E. Townships	A. O. Ledoux.
St. Marie, Q.	La Banq. Nat.	C. Laviole.
St. Mary's	Montreal	J. Leslie.
"	Traders	C. S. Rumsey.
"	Molsons	H. H. Stevenson.
St. Peter's, C.B.	Union of Halifax	A. S. Creighton.
St. Raymond	People's of H.	R. A. Bradley.
St. Rémi, Q.	Bk. de St. Jean	C. A. Bedard.
St. Romuald, Q.	Quebec	J. Lamontagne.
St. Saurveur.	La Banq. Prov.	A. Dion.
"	Merchants	W. J. MacGowan.
St. Scholastic	La Banq. Prov.	T. W. R. Lapointe.
St. Stephen, N.B.	STEPHEN'S	J. F. Grant.
"	Nova Scotia	J. Black.
St. Thomas	Merchants	A. B. Patterson.
"	Imperial	M. A. Gilbert.
"	do East End	
"	Molsons	L. E. Tate.
Stellarton, N.S.	Nova Scotia	P. C. Robinson.
Stirling	Sovereign	W. M. Chandler.
Stonewall, M.	Hamilton	C. H. Bennett.
Stoney Creek	Traders	T. Muir.
Stouffville	Standard	S. B. Gearing.
"	Sovereign	W. J. Stark.
Stratford	Merchants	A. M. Campbell.
"	Montreal	E. P. Winslow.
"	Commerce	Wm. Maynard.
"	Traders	R. Jeffrey.
Strathcona All	Imperial	John M. Kains.
"	Nova Scotia	E. T. Hammett.
Strathroy	Commerce	L. H. Dampier.
"	Traders	W. T. Smith.
Sturgeon Falls	do	M. C. Chalmers.
Sudbury	Ontario	W. J. Montgomery.
"	Traders	N. T. Hillary.
"	Toronto	W. L. Conolly.
Sun'side, P.E.I.	New Brunswick	H. W. B. Stavert.
"	Nova Scotia	A. E. Vessey.
"	Royal	J. F. Blagdon.
"	Merchants	P. E. I. J. McMillan.
Sunderland, O.	Western	E. G. Sutherland.
Sussex, N. B.	Nova Scotia	R. B. Rossborough.
"	New Brunswick	H. S. Pethick.
Sutton, O.	Metropolitan	H. A. Colson.
Sutton, Q.	E. Townships	E. P. Buzzell.
"	Sovereign	F. A. M. Lister, Acting.
Swan River	Commerce	F. J. Macoun.
Sydney, N.S.	Royal	J. E. Burchell.
"	do Victoria Rd.	Br. E. Richardson.
"	Union of Halifax	H. W. Jubien.
"	Merchants	P. E. I. R. C. McLean.

PLACES.	NAMES OF BANK.	MANAGER OR AGENT.
Toronto	Hamilton	F. J. Gosling.
"	do Queen & Spad	R. F. King.
"	Nova Scotia	H. C. McLeod, G. Mgr.
"	do	H. A. Richardson, Mgr.
"	do	W. F. Brock.
Toronto Jun.	Commerce	R. C. Jennings.
"	Molsons	J. T. Belcher.
"	do Stock Y'ds Br.	
"	B. N. America	J. McEachern.
Tottenham	Traders	A. R. Heiter.
Treherne, M.	Commerce	H. Haines.
Trenton, O.	Molsons	J. H. Campbell.
"	Ontario	B. H. Siddall.
Trinidad, Spain	Union of Halifax	A. D. McRae.
Truro, N.S.	Royal	Martin Dickie.
"	Halifax Bk. Co.	J. H. Moorman.
"	Union of Halifax	C. A. Armstrong.
"	Commerce	J. Moorman.
Tweed	Ontario	H. P. Helm.
Uxbridge	Dominion	W. E. Carswell.
Unionville	Sovereign	W. J. Stark.
Valleyfield	D'Hochelega	S. Fortier.
"	La Banq. Prov.	R. S. Joron.
Vancouver, B.C.	Commerce	Wm. Murray.
"	East Commerce	C. W. Durrant.
"	B. N. America	W. Godfrey.
"	Montreal	C. Sweeney.
"	Imperial	A. Jukes.
"	Royal	C. E. Neill, Manager.
"	do	E. A. Earle, Asst. Mgr.
"	do East Bra'ch	F. T. Walker.
"	Molsons	H. Lockwood.
"	Hamilton	H. H. O'Reilly.
Vank'lk Hill, O.	D'Hochelega	D. McInnes.
"	Ottawa	D. Robertson.
Vernon, B.C.	Montreal	G. A. Henderson.
Victoria, B.C.	Commerce	Geo. Gillespie.
"	B. N. America	Jas. Simon, Asst. Mgr.
"	Montreal	W. T. Oliver.
"	Royal	A. J. C. Galletly.
"	Imperial	George A. Taylor.
"	Molsons	J. S. Gibb.
Victoriaville, Q.	Quebec	R. L. Y. Jones.
"	Molsons	A. Marchand.
Virdon, Man.	Union	H. J. Pugh.
Walkerton	Merchants	C. H. S. Cooke.
"	Commerce	G. M. Wedd.
Walkerville	do	A. W. Ridout.
Wallaceburg	Montreal	W. Dick.
"	Toronto	R. Pashby.
Wapella, N.W.T.	Union	E. Thornton, Sub. Man.
Warkworth, O.	do	
Waterford	Ontario	N. H. Cowdry.
Waterloo, Q.	E. Townships	W. I. Briggs.
"	Sovereign	W. A. Grasset.
Waterloo, Ont.	Molsons	J. Hespeler.
"	Commerce	F. C. G. Minty.
Warwick	People's of H.	J. A. Bazin, Actg. Mgr.
Watford	Merchants	F. A. Mann.
Wawanesa, M.	Union	D. A. McVicar.
Welland	Imperial	G. C. Brown.
Wellesley	Western	W. B. West.
Wellington, O.	Standard	E. A. Williams.
"	Metropolitan	W. G. McClellan.

FOREIGN AGENTS.

In following list, Banks are arranged alphabetically.

BRITISH NORTH AMERICA, BANK OF—London, England, Head Office, 5 Gracechurch St., A. G. Wallis, Sec'y; W. S. Goldby, Manager. **New York**, W. Lawson and J. C. Welsh, Agents; **Boston**, U. S. Merchants National Bank; **San Francisco**, H. J. McMichael and J. R. Ambrose, Agents; **England**, Union Bank of Manchester, and Bank of Liverpool; **Scotland**, National Bank and Commercial Bank; **Ireland**, Provincial Bank and National Bank; **Paris**, Credit Lyonnais; **West Indies**, Colonial Bank; **Australia and New Zealand**, Union Bank of Australia.

CANADIAN BANK OF COMMERCE—Great Britain—The Bank of England, The Bank of Scotland, Lloyds Bank (Ltd.), The Union of London and Smiths Bank (Ltd.), Part's Bank (Ltd.); **United States**—The American Exchange Nat. Bank, New York; The Fourth National Bank, New York; The Bank of Nova Scotia, Boston; The National Shawmut Bank, Boston; The National Suffolk Bank, Boston; The Marine National Bank, Buffalo; The Northern Trust Company, Chicago; The People's Savings Bank, Detroit; The Commercial National Bank, Detroit; The North-Western Nat. Bank, Minneapolis; The Commercial Nat. Bank, New Orleans. **France**—Credit Lyonnais, Paris; Messrs. Lazard Frères & Cie., Paris. **Germany**—Deutsche Bank. **Holland**—Disconto Maatschappij, Rotterdam; **Belgium**—Messrs. J. Mathieu & Fils, Brussels; Banque d'Anvers, Antwerp. **Switzerland**—La Banque Fédérale, Zurich. **India, China, Japan and the Philippine Islands**—Chartered Bank of India, Australia and China; Hong Kong and Shanghai Banking Corporation. **South Africa**—Standard Bank of South Africa (Ltd.); Bank of Africa (Ltd.). **Australia and New Zealand**, Union Bank of Australia (Ltd.); Bank of Australasia; National Bank of Australasia (Ltd.). **Hawaiian Islands**—First Nat. Bank of Hawaii, Honolulu; Bishop & Co., Honolulu. **South America**—British Bank of South America (Ltd.); London and Brazilian Bank (Ltd.); Bank of Tarapaca and Argentina (Ltd.). **Mexico**—Banco de Londres y Mexico. **West Indies**—Bank of Nova Scotia, Kingston, Jamaica, Colonial Bank and Branches; National Bank of Cuba, Havana, Cuba; Bank of Bermuda, Hamilton, Bermuda.

DOMINION BANK—London, England, National Bank of Scotland, Limited; **New York**, National City Bank, National Park Bank; **Minneapolis**, North-Western National Bank; **Philadelphia**, Girard National Bank; **Boston**, National Exchange Bank; **Buffalo**, Bank of Buffalo; **Detroit**, Detroit National Bank; **Chicago**, Commercial National Bank; **Duluth**, American Exchange Bank; **Pittsburg**, Second National Bank.

EASTERN TOWNSHIPS BANK—London, Nat. Bk. of Scotland; **Boston**, Nat. Exch. Bank; **New York**, Nat. Park Bk. **HAMILTON, BANK OF—**New York, Fourth Nat. Bk. and Hanover Nat. Bank; **Buffalo**, Marine Nat. Bank of Buffalo; **London**, Nat. Prov. Bank of England, Ltd.; **Chicago**, First Nat. Bank; **Detroit**, Detroit Nat. Bank; **Boston**, International Trust Co.; **Kansas City**, The

" Montreal A. E. Nash.
 " Commerce P. C. Stevenson.
 " Nova Scotia H. L. Shaw.
 Sydney Mines Union of Halifax R. Creighton.
 Tara, Ont. Merchants J. R. Little.
 Tavistock Western A. Steckle.
 Teeswater Hamilton C. P. Smith.
 Terrebonne La Banq. Prov. G. S. Mathieu.
 Thamesford, Traders A. B. Ord.
 Thamesville, O. Merchants A. A. Edsall, Pro.
 Theft'd Mines-Quebec P. P. Johnston.
 Thornbury Toronto G. Mockridge.
 Thorold Quebec J. H. Shaw, Acting.
 Three Rivers do Allan McDougall.
 " do D'Hochelega J. F. Boulais.
 Tilbury Merchants A. V. Spencer.
 Tillsonburg Traders E. C. Jackson.
 " do Western F. Biette.
 Toronto COMMERCE B. E. Walker, G. Mgr.
 " do, Branch J. C. Kemp, Man.
 " do M. Morris, Assistant.
 " do, Bloor & Yonge J. Montgomery.
 " do, Broadway & Q. J. G. Boyce.
 " do, 103 King E. H. W. Fittin.
 " do, 399 Parliament E. Hart.
 " do, Queen & Bath E. M. Playter.
 " do, Spadina & Col. W. Manson.
 " do, Yonge & Col. F. O. Cross.
 " ONTARIO Chas. McGill, Gen. Mgr.
 " do, Branch W. H. Smith.
 " do, Q'n St. W. Br. John McGill.
 " do, Yn. & Rich. Sts. A. E. Hagerman.
 " do, Yn. & Carl. Sts. G. Adam.
 " STANDARD Geo. P. Reid, Gen'l Mgr.
 " do, Bay St. Br. J. H. Brodie.
 " DOMINION T. G. Brough, G. Mgr.
 " do, Q'n St. E. R. M. Gray.
 " do, Q'n St. W. J. H. Horsey.
 " do, Mt. Br. W. W. Nation.
 " do, Dundas &
 " Queen St. Br. A. A. Helliwell.
 " do, Spad. Av.
 " & Col. St. Br. F. O. Cayley.
 " do, Bloor & Bath. C. Walker.
 " do, City Hall Br. C. A. Ross.
 " do, Yonge &
 " Cottenham St. F. W. Broughall.
 " IMPERIAL D. R. Wilkie, Gen. Mgr.
 " do, Branch O. F. Rice, Manager.
 " do, Cor. Yonge
 " & Queen St. G. G. Le Mesurier.
 " do, N. Toronto. S. W. Secord.
 " do, King & York. R. Capreol.
 " TORONTO Duncan Coulson, G. Mgr.
 " do, Branch W. R. Wadsworth.
 " do, Toronto. King W. G. J. Cutbertson.
 " do, Queen & Spa' l. S. McMurray.
 " TRADERS H. S. Strathy, Gen. M.
 " METROPOLITAN W. D. Ross, Gen. Man.
 " do, Coll. & Bath. T. B. Clarke.
 " do, Dund. & Arth. T. G. McMaster.
 " do, Queen & M'Ca' l. R. C. Babbitt, Acting.
 " SOVEREIGN D. M. Stewart, Gen. Mgr.
 " do L. Bolster.
 " do Montreal Angus Kirkland.
 " do, Yonge St. Br. G. S. Crawford, Sub Agt.
 " B. N. America R. Inglis.
 " Merchants D. Miller.
 " Quebec C. C. Smith.
 " Ottawa Francis Cole.
 " Molsons C. W. Clinch.
 " Union F. W. Strathy.

West B. N. America. Sub Branch.
 Westport Merchants W. A. Burrows.
 W. Shefford, Q.E. Townships G. E. Forrest.
 Westville Nova Scotia W. M. McCunn.
 Wetaskiwin Al. Merchants V. C. James.
 " Imperial H. H. Morgan.
 " Nova Scotia A. S. Knight.
 Weyburn NWT Union F. E. Harrison.
 Weymouth, N.S. Royal D. Kemp.
 Wheatley, O. Merchants S'b Agency to Leaning'n
 Whitby Dominion E. Thornton.
 " do Western E. D. Warren.
 White Horse,
 Yukon T. Commerce L. M. DeGex.
 Whiteford Asa Merchants W. A. Young.
 Wiarion, O. Commerce J. J. Acres.
 " do Union C. E. Watson.
 Winchester do D. B. Oliver.
 " do Ottawa N. W. Morton.
 Windsor, O. Merchants G. V. J. Greenhill.
 " do Traders Geo. Mair.
 " do Commerce D. Macgillivray.
 Windsor Mts. Q.E. Townships E. L. Sleeper.
 Windsor, N. S. Union of Halifax C. A. Gray.
 " do Commerce J. A. Russell.
 Wingham Hamilton W. Corbould.
 " do Dominion A. E. Gibson.
 Winkler, Man. Hamilton H. G. Rutland.
 Winnipeg La Banq. Nat. J. H. Baker, Pro. Man.
 " do Merchants A. Wickson.
 " do Molsons E. F. Kohl.
 " do Montreal A. F. D. Macgachen.
 " do Imperial N. G. Leslie.
 " do do North End Br. P. Jarvis.
 " do D'Hochelega A. J. C. Frigon.
 " do Dominion F. L. Patton.
 " do do North End Br. C. Armstrong.
 " do Ottawa J. E. Monk.
 " do Commerce John Aird.
 " do do North John Aird.
 " do Union Geo. Bowles.
 " do B. N. America G. B. Gerrard.
 " do Hamilton C. A. Patterson.
 " do do Grain Exch. B. H. A. Aylwin.
 " do Nova Scotia C. A. Kennedy.
 " do E. Townships W. L. Ball.
 " do Traders T. Muir.
 Winona Traders T. Muir.
 Wolfville, N.S. Union of Halifax Geo. W. Munro.
 " do People's, Halifax Geo. W. Munro.
 Wolsley, NWT Union J. G. Vicq.
 Woodstock Ont. Commerce G. W. McKee.
 " do Imperial S. D. Raymond.
 " do Molsons E. W. Waud.
 " do Traders H. P. MacMahon.
 " do do B. M. Macleod.
 Woodstock N.B. Nova Scotia G. A. White.
 " do People's, Halifax G. A. White.
 " do Royal R. V. Dimock.
 Wroxeter, O. Hamilton A. V. Holmes.
 Yarmouth, N.S. YARMOUTH T. W. Johns.
 " do Nova Scotia Blair Robertson.
 " do Union of Halifax J. E. Allen.
 " do Montreal T. V. B. Bingay.
 Yorkton, NWT Union C. W. E. Pearson.
 " do B. N. America G. F. Laing.
 Zurich Sovereign Joseph Snell.

National Bank of Commerce; St. Louis, National Bank of Commerce.
 IMPERIAL BANK OF CANADA—Canada, Bank of Montreal and Branches; Great Britain, Lloyds Bank (Ltd.); Manchester & Liverpool District Banking Co. (Ltd.); France, Crédit Lyonnais; United States—New York, Bank of Montreal, Bank of America, Bank of the Manhattan Co., Western National Bank, Merchants National Bank; Buffalo, Bank of Buffalo, The Marine National Bank of Buffalo; Boston, National Shawmut Bank; Chicago, First National Bank, Corn Exchange National Bank; Detroit, Old Detroit National Bank; Duluth, First National Bank, American Exchange Bank; Philadelphia, Farmers' and Mechanics' National Bank; St. Paul, Second National Bank; Minneapolis, First National Bank; San Francisco, Wells, Fargo & Co.; China and Japan, Hong Kong and Shanghai Banking Corporation; Australia, New Zealand, Tasmanian, Union Bank of Australia; Sandwich Islands, Yokohama Specie Bk, Bank of Hawaii. (Ltd.)
 LA BANQUE D'HOCHIELAGA—London, Clydesdale Bank (Ltd.), and the London agencies of Crédit Lyonnais, Crédit Industriel et Commercial, Comptoir National d'Escompte de Paris; Paris, Crédit Lyonnais, d'Escompte de Paris, Société Générale; Bruxelles, d'Escompte de Paris, Deutsche Bank; Vienna, Credit Lyonnais; Berlin, Deutsche Bank; New York, National Bank of North America, National Bank of New York, Merchants' National Bank of New York, National Park Bank, National Exchange Bank, New Amsterdam National Bank, M.M. Heidebach, Ickelheimer & Co., Importers and Traders National Bank, M.M. Ladenburg, Thalman & Co., Kountze Bros.; Boston, National Shawmut Bank, National Bank of Redemption, International Trust Company; Chicago, National Live Stock Bank, Illinois Trust and Savings Bank; St. Paul, Minn., National German American Bank; Philadelphia, The Philadelphia National Bank, The Fourth Street National Bank; Buffalo, Columbia National Bank; Kankakee, First National Bank.
 LA BANQUE DE ST. JEAN—Canada, Molsons Bank and Branches; New York, Agents Bank of Montreal; Boston, The Shoe and Leather National Bank.
 LA BANQUE NATIONALE—London, The National Bank of Scotland (Limited); Paris, Credit Lyonnais and Branches; New York, First National Bank; Boston, The National Bank of Redemption; Canada, The Bank of Toronto, Canadian Bank of Commerce, Royal Bank of Canada, Bank of New Brunswick, Union Bank of Canada.
 LA BANQUE PROVINCIALE DU CANADA—London, Bank of Montreal; New York, Western National Bank, National Shoe and Leather Bank; Paris, France, Comptoir National, d'Escompte de Paris; Chicago, Ill., Bank of Montreal.
 MERCHANTS BANK OF CANADA—London, and other points in Great Britain, The Royal Bank of Scotland; New York, American Exchange National Bank, and Merchants Bank of Canada, 65-65 Wall Street, T. E. Merrett, Agents; Chicago, American Exchange National Bank; St. Paul, Minn., First National Bank; Detroit, First National Bank; Buffalo, Bank of Buffalo; San Francisco, Canadian Bank of Commerce and Anglo-Californian Bank; Portland, Tacoma, Seattle, Washington Territory, Canadian Bank of Commerce; Newfoundland, Royal Bank of Canada; Nova Scotia, Royal Bank of Canada; New Brunswick, Bank

BANKS IN CANADA WITH THEIR AGENCIES (Continued)

of Nova Scotia and Royal Bank of Canada; *British Columbia*, Canadian Bank of Commerce.

MERCHANTS BANK OF P. E. I.—*London*, The London City and Midland Bank, Limited; *Boston*, National Shawmut Bank; *Montreal*, *St. John* and *Halifax*, Bank of Montreal.

METROPOLITAN BANK—*London*, Bank of Scotland; *New York*, Bank of Manhattan Co.

MOLSONS BANK—*London*, Parr's Bank (Ltd.); *Liverpool*, Bank of Liverpool (Limited); *Ireland*, Munster and Leinster Bank (Limited); *Paris, France*, Société Générale; *Germany*, Deutsche Bank; *Belgium*, Antwerp, La Banque D'Anvers; *China and Japan*, Hong Kong and Shanghai Banking Corporation; *Australia and New Zealand*, The Union Bank of Australia (Ltd.); *South Africa*, The Standard Bank of South Africa (Ltd.); *Cuba*, Banco Nacional de Cuba; *New York*, Mechanics' National Bank, National City Bank, Hanover National Bank, The Morton Trust Co.; *Boston*, State National Bank, Kidder, Peabody & Co.; *Portland, Maine*, Casco National Bank; *Chicago*, First National Bank; *Cleveland*, Commercial National Bank; *Philadelphia*, Fourth Street National Bank, Philadelphia National Bank; *Detroit*, State Savings Bank; *Buffalo*, Third National Bank; *Milwaukee*, Wisconsin National Bank; *Milwaukee*; *Minneapolis*, First National Bank; *Toledo*, Second National Bank; *Butte, Montana*, First National Bank; *San Francisco*, Canadian Bank of Commerce; *Portland, Oregon*, Canadian Bank of Commerce; *Seattle, Wash.*, Boston National Bank.

MONTREAL, BANK OF—*London*, Bk. of Montreal, A. Lang, Manager, H. Haylock, asst. manager; Bank of England, London and Westminster Bank, Union Bank of London, Nat. Prov. Bank of England; *Liverpool*, Bank of Liverpool; *Scotland*, British Linen Company; *New York*, B. Y. Hebden, J. M. Greata; *Boston*, Merchants National Bank; *Buffalo*, The Marine Bank; *Chicago*, Bank of Montreal, J. W. de C. O'Grady, Mgr.; *Portland, Oregon*, Canadian Bank of Commerce; *San Francisco*, Canadian Bank of Commerce, Anglo-Californian Bank, First National Bank; *Spokane, Washington*, Bank of Montreal, F. J. Finucane, Manager, *St. John's, Newfoundland*, Bank of Montreal, J. A. Paddon, Manager; *Birchy Cove, Bay of Islands, Newfoundland*, A. M. Peters, Manager.

NEW BRUNSWICK, BANK OF—*London*, Williams, Deacon's Bank, Limited; *New York*, Mechanics' National Bank; *Boston*, Bank of Nova Scotia; *Fredericton*, People's Bank of New Brunswick; *Halifax*, Bank of Nova Scotia; *Montreal*, Bank of Nova Scotia and Molsons Bank; *Winnipeg*, Bank of Nova Scotia; *British Columbia*, Molsons Bank.

NOVA SCOTIA, BANK OF—*Chicago*, Alex. Robertson, Mgr., W. H. Davies, Asst. Mgr.; *Kingston, Jamaica*, W. L. A. H. Rowley, Manager; *St. John's, Newfoundland*, W. W. Watson, Manager; *Boston*,

Mass., J. A. McLeod, Manager; *Harbor Grace, Newfoundland*, Correspondents—*Canada*, Canadian Bank of Commerce and Branches; *Great Britain*: *London*, Royal Bank of Scotland; *Scotland*, Royal Bank of Scotland and Branches; *U.S.*: *New York*, Bank of New York, N. B. A.; *Boston*, Merchants' National Bank; *San Francisco*, Canadian Bank of Commerce; *St. Pierre, Miquelon*, Banque des Iles St. Pierre et Miquelon; *Havana, Cuba*, Royal Bank of Canada; *Chicago*, First National Bank; *Minneapolis*, First National Bank.

ONTARIO BANK—*London*, Parr's Bank (Limited); *New York*, The Agents Bank of Montreal, The Fourth National Bank of the City of New York; *France and Europe*, Credit Lyonnais; *Boston*, Eliot National Bank; *Oswego*, First National Bank; *Chicago*, Bank of Montreal; *St. Paul*, Merchants' National Bank; *Nova Scotia*, People's Bank of Halifax; *New Brunswick*, Bank of Montreal, St. John, N.B.; *P.E. Island*, Royal Bank at Charlottetown.

OTTAWA, BANK OF—*New York*, The Agents Bank of Montreal, National Bank of Commerce, Merchants National Bank; *Boston*, National Bank of the Republic, Colonial National Bank, Massachusetts Nat. Bank; *Chicago*, Bank of Montreal; *St. Paul*, Merchants National Bank; *London*, Parr's Bank (Limited); *France*, Comptoir National D'Escompte de Paris; *India, China and Japan*, Chartered Bank of India, Australia and Japan.

PEOPLE'S BANK OF HALIFAX— *Dominion of Canada*, Bank of Toronto, Ontario Bank, Bank of New Brunswick; *New York*, Bank of New York; *Boston*, New England National Bank; *Minneapolis*, First National Bank; *London, England*, Union Bank of London; *Paris, France*, Credit Lyonnais.

PEOPLE'S BANK OF N. B.—*London*, Union Bank; *New York*, Fourth National Bank; *Boston*, Bank of Nova Scotia; *Montreal*, Bank of Nova Scotia.

QUEBEC BANK—*London*, Bank of Scotland; *New York*, Agents, Bank of British North America.

ROYAL BANK OF CANADA—*Ontario and Quebec*, Merchants Bank of Canada; *New York*, Chase National Bank, First National Bank, Blair & Co.; *Boston*, National Shawmut Bank; *Chicago*, Illinois Trust and Savings Bank; *Buffalo*, Marine National Bank of Buffalo; *San Francisco*, First National Bank, Nevada National Bank; *Washington*, Republic, F. E. P. McMann, Manager; *Portland, Oregon*, First National Bank; *Seattle*, Washington National Bank; *Spokane*, Exchange National Bank, Spokane and Eastern Trust Company; *Great Britain*, Bank of Scotland, London, England; *France*, Credit Lyonnais; *Germany*, Deutsche Bank, Dresdner Bank, Direction der Disconto Gesellschaft; *Spain*, Credit Lyonnais; *China and Japan*, Hong Kong and Shanghai Banking Corporation; *Belgium*, Banque Centrale Anversoise; *Australia*, Bank of New South Wales; *St. John's, Newfoundland*,

W. H. Crowdy, Manager Branch; *Hamilton, Bermuda*, The Bank of Bermuda; *Havana, Cuba*, F. J. Sherman, Agent; *Santiago de Cuba*, R. W. Forrester and E. Ros, Agents.

SOVEREIGN BANK OF CANADA—*New York*, J. P. Morgan & Co., The Standard Trust Co., The National Bank of Commerce; *Chicago*, Commercial National Bank, National Live Stock Bank; *Philadelphia*, Farmers and Mechanics National Bank; *Boston*, Atlantic National Bank; *Detroit*, State Savings Bank; *Buffalo*, Manufacturers and Traders Bank; *London*, J. S. Morgan & Co., Dresdner Bank, London Joint Stock Bank (Limited); *Paris*, Morgan, Harjes & Co.; *Hamburg, Berlin, Etc.*, Dresdner Bank.

ST. HYACINTHE, BANQUE—*New York*, National Bank of the Republic, and Ladenburg, Thalmann & Co.; *Boston*, Merchants National Bank; *Canada*, Merchants Bank of Canada and Branches.

ST. STEPHEN'S BANK—*Boston*, Boston Nat. Shawmut Bk.; *New York*, New York Bk. and Nat. B'king Association; *London*, Glyn, Mills, Currie & Co.; *Montreal*, Bank of Montreal.

STANDARD BANK—*New York*, Importers and Traders National Bank; *Montreal*, Molsons Bank and Imperial Bank of Canada; *Buffalo*, Manufacturers and Traders National Bank; *London, Eng.*, National Bank of Scotland (Limited).

TORONTO, BANK OF—*Great Britain*, The London City and Midland Bank (Limited) *London*; *New York*, Nat. Bk. Commerce; *Chicago*, First National Bank; *Buffalo*, Manufacturers and Traders Nat. Bank; *Detroit*, Old Detroit National Bank.

TRADERS BANK OF CANADA—*London*, National Bank of Scotland; *New York*, American Exchange National Bk.; *Buffalo*, Union Bk.; *Chicago*, First Nat. Bk.; *Oswego*, Second National Bk.; *Quebec*, Quebec Bk.

UNION BANK OF CANADA—*London*, Parr's Bank (Ltd.); *Liverpool*, Parr's Bank (Ltd.); *New York*, National Park Bank; *Boston*, National Bank of the Republic; *St. Paul*, St. Paul National Bank; *Buffalo*, The Marine Bank; *Chicago*, Commercial National; *Detroit*, First National Bank; *Great Falls, Mont.*, First Nat. Bank; *Minneapolis*, Nat. Bank of Commerce.

UNION BANK OF HALIFAX—*London*, London and Westminster Bank, Ltd.; *Newfoundland*, Merchants Bank; *New York*, National Bank of Commerce; *Boston*, Merchants' Nat'l Bank; *Montreal*, Bank of Toronto; *Toronto*, Bk. of Toronto and Branches; *Port of Spain, Trinidad*, A. D. McRae, Manager; *WESTERN BANK*—*New York*, Merchants Bank of Canada, *London, England*, Royal Bank of Scotland.

YARMOUTH, BANK OF, N.S.—*Halifax*, Royal Bank of Canada; *St. John*, The Bank of Montreal; *New York*, The National Citizens' Bank; *Boston*, The Eliot National Bank; *London, G.B.*, The Union of London and Smith's Bank; *Montreal*, The Bank of Montreal and Molsons Bank; *Quebec*, Bank of Montreal.

PUBLIC STATUTORY HOLIDAYS.

DOMINION OF CANADA.—Sundays, New Year's Day, The Epiphany, Good Friday, The Ascension, All Saints' Day, Conception Day, Easter Monday, Ash Wednesday, Christmas Day, the birthday (or day fixed by proclamation for celebration of birthday) of reigning Sovereign, Victoria Day, Dominion Day, the first Monday of September, to be designated "Labour Day," and any day appointed by proclamation for a general fast or thanksgiving.

QUEBEC.—Sundays, New Year's Day, Epiphany, Ash Wednesday, Good Friday, Easter Monday, The Ascension, All Saints' Day, The Conception, Christmas Day, the anniversary of the birthday of the Sovereign (or day fixed by proclamation), 1st July (or 2nd July if 1st is a Sunday), any other day fixed by Royal proclamation or by proclamation of Governor-General as a day of general fast or thanksgiving, Labour Day.

NOVA SCOTIA.—Sundays, Good Friday, Dominion Day.

Christmas Day, day appointed for celebration of the birthday of her late Majesty or any of the Royal successors, Labour Day, and any day appointed by proclamation of Governor-General or Lieutenant-Governor as a general holiday or for general fast or thanksgiving.

MANITOBA.—Sundays, New Year's Day, Good Friday, Christmas Day, Dominion Day, Labour Day, the day appointed for celebration of the birthday of her late Majesty and her Royal successors and any day appointed by proclamation for a general thanksgiving or general holiday, or as Labour Day.

BRITISH COLUMBIA.—Sundays, New Year's Day, Good Friday, Easter Monday, Dominion Day, Christmas Day, the day appointed for the celebration of the birthday of her late Majesty and of her Royal successors, and any day appointed by proclamation for a general fast or thanksgiving, and any day

appointed by proclamation or order of the Lieutenant-Governor-in-Council as a holiday.

ONTARIO.—Sundays, New Year's Day, Good Friday, Easter Monday, Christmas Day, Dominion Day, birthday of her late Majesty and her Royal successors, Labour Day, and any day appointed by proclamation of Governor-General or Lieutenant-Governor as a public holiday or for a general fast or thanksgiving.

NORTH-WEST TERRITORIES.—Sundays, New Year's Day, Ash Wednesday, Good Friday, Easter Monday, 1st or 2nd Friday in May (known as Arbour Day), Christmas Day, birthday of reigning Sovereign, Dominion Day, Labour Day, and such day as may in each year be proclaimed a public holiday for the planting of forest and other trees, and any other day appointed by proclamation for a general fast or thanksgiving.

THE ONTARIO SUCCESSION DUTY ACT.

The Succession Duty Act, Revised Statutes of Ontario, 1897, Chapter 24, applies to the estates of persons dying on or after 1st July, 1892, and applies to real and personal property of every description except:

(1) Where the value of the estate after payment of all debts and expenses of administration does not exceed \$10,000.

(2) To property given for religious, charitable or educational purposes.

(3) Property passing to or for the use of father, mother, husband, wife, child, grandchild, daughter-in-law or son-in-law of the deceased where the aggregate value of the property of the deceased does not exceed \$100,000.

The Act applies:

(a) To all property passing either by Will or intestacy within Ontario, whether the deceased was domiciled in Ontario at the time of his death or elsewhere.

(b) To all said property which shall be voluntarily transferred by deed, sale or gift made in contemplation of the death of the grantor or intended to take effect after such death in any person in trust or otherwise.

(c) To any property taken as a *donatio mortis causa* made by any person dying on or after 7th April, 1896, or taken under the disposition made by any person so dying purporting to operate as an immediate gift whether by way of transfer, delivery, declaration of trust or otherwise which shall not have been *bona fide* made twelve months before the death of the deceased.

(d) To any property which the person dying on or

after 7th April, 1896, having been absolutely entitled thereto has caused to be transferred or vested in himself and any other person jointly so that the beneficial interest therein, or in some part thereof, passes or accrues by survivorship on his death to such other person.

(e) To property passing under settlement, as to which see the Act.

(f) To the beneficial interest arising by survivorship or otherwise (if any) from Annuities.

Where the aggregate value of the property of deceased exceeds \$100,000 and passes in whole or in part to or for the benefit of the father, mother, husband, wife, child, grandchild or other lineal descendant or daughter-in-law or son-in-law of the deceased, the same shall be subject to a duty of \$2.50 for every \$100 of the value.

Where the aggregate value of said property exceeds \$200,000 the whole shall be subject to a duty of \$5 for every \$100.

Where the value of the property of the deceased exceeds \$10,000, so much thereof as passes to or for the benefit of the grandfather or grandmother, or any other lineal ancestor of the deceased except the father and mother, or to any brother or sister of the deceased, or to any descendants of such brother or sister, or to a brother or sister of the father or mother of the deceased, or of any descendant of such last mentioned brother or sister, shall be subject to a duty of \$5 for every \$100.

Where the value of said property exceeds \$10,000 and any part thereof passes to or for the benefit of any per-

son in any other degree of collateral consanguinity to the deceased than is above described, or to or for the benefit of any stranger in blood to the deceased save as hereinbefore provided for, same shall be subject to a duty of \$10 for every \$100 of the value.

Provided that where the whole value of any said property does not exceed \$200 the same shall be exempt from duty.

Any property brought into Ontario for administration or distribution shall be liable to the duty.

Executors or administrators are directed to make and file with the Surrogate Registrar a statement under oath showing (a) itemized inventory of all the property of the deceased and the market value thereof, and (b) the several persons to whom the same will pass under the Will or intestacy and their degree of relationship (if any); and the executor shall before the issue of Letters Probate or of Administration deliver to the Surrogate Registrar a bond with two sureties in a penal sum equal to ten per cent. of the sworn value of the property of the deceased liable to succession duty.

Should the Treasurer of the Province be not satisfied with the value so sworn to or with the correctness of the inventory, provision is made for a valuation and appraisement of the said property by the Sheriff of the County in which same is situate, with the right of appeal by either party from such appraisement to the Surrogate Judge of the County.

CANADIAN COMMERCIAL AGENCIES.

The following Canadian Commercial Agents (whose addresses are given) will answer correspondence relative to commercial and trade matters, and give information to those interested as to local trade requirements in the districts they represent.

J. S. Larke, Sydney, N.S.W., agent for Australasia.

D. H. Ross, Melbourne, Australia.

James G. Jardine, Cape Town, South Africa, agent for South Africa.

Anatole F. A. Poindron, Paris, France, agent at Paris.

G. Eustace Burke, Kingston, Jamaica, agent for Jamaica.

Robert Bryson, St. John, Antigua, agent for Antigua, Montserrat and Dominica.

S. L. Horsford, St. Kitts, agent for St. Kitts, Nevis and Virgin Islands.

Edgar Tripp, Port of Spain, Trinidad, agent for Trinidad and Tobago.

C. E. Sontum, Christiania, Norway, agent for Norway, Sweden and Denmark.

In addition to their other duties, the undermentioned Canadian agents will answer inquiries relative to trade matters, and their services are available in furthering the interests of Canadian traders.

W. L. Griffith, 17 Victoria St., London, S.W., England.

Harrison Watson, Curator for Canadian Section, Imperial Institute, London, England.

G. H. Mitchell, 15 Water Street, Liverpool, England.

H. M. Murray, 52 St. Enoch Square, Glasgow, Scotland.

C. R. Devlin, 14 Westmoreland Street, Dublin, Ireland.

D. Tread De Cöli, 75 Marché St. Jacques, Antwerp, Belgium.

Mercantile Law.

PROMISSORY NOTES AND BILLS OF EXCHANGE.

—Must be payable absolutely, and not depend upon a contingency. Three days' grace allowed except when payable upon demand. Can be written either in ink or lead pencil. Notice of dishonour must be sent to all endorsers. Those not notified are released from all liability. Notice must be sent to the correct address of endorser; but if that is not known, notice sent to the place where note or bill purports to be made will be sufficient. Cheques are treated as bills of exchange, and must be presented on the day they are received or on the following day. Notes and bills endorsed in blank are transferable by delivery, the same as if payable to bearer. Notes bear interest during currency only if so stated. The loss of a bill or note does not prevent the collection of it, but if required the holder must give indemnity before the lost note is paid. Notes and bills are payable any time during the day they mature. If no time is mentioned for payment, notes and bills are payable on demand. Notes made on Sunday are void. Notes and bills falling due on Sunday are payable the next day provided it is not a holiday.

LANDLORD AND TENANT.—An agreement for a lease must be in writing; a lease, however, for less than three years can be made verbally. Rent must be due before it can be distrained for. If tenancy continues for a term of years, without any new bargain, it will be as a tenancy from year to year. No notice is required in case of the termination of a lease for a definite time. A full six months' notice, ending with the end of the year, is required to terminate a tenancy from year to year. A monthly tenancy requires a month's notice. A weekly tenancy requires a week's notice to end it. A covenant for renewal does not call for a renewal covenant in the new lease, unless expressly called for. Destruction by fire during the currency of a lease does not release the tenant from payment of rent unless expressly provided for. The landlord is required to look after the roof and outside walls, but the tenant cannot require any defect apparent at the time of the lease to be repaired. Defective

drainage, causing injury to life or health, will justify a tenant in leaving.

—sion must be in writing, with an affidavit of execution and affidavit of *bona fides* in the form required by the Act, and must be filed within five days (except in certain outlying districts of Ontario, where the time is extended by the Act) from date of execution in the office of the Clerk of the County Court of the county where the property so mortgaged or sold is at the time of the execution of the instrument, otherwise they are void as against creditors of vendor or mortgagor and subsequent purchasers or mortgagees in good faith for value. Mortgages for securing against the indorsement of any bills or promissory notes or other liability incurred for the mortgagor (which liability must not extend for a longer period than one year from the date of the mortgage), must set forth the terms of the agreement as to the indorsements and the amount of liability intended to be created. Mortgages for securing repayment of advances to be made in pursuance of an agreement in writing for the purpose of enabling the borrower to enter into and carry on business with such advances (the time for repayment not to be longer than one year from the making of the agreement), must set out the terms of the agreement. A contract to give a chattel mortgage is considered by the Act to be a chattel mortgage, and is subject to the above requirements. A contract to make a sale is considered a sale, and is also subject to the above requirements. A renewal of chattel mortgage must be filed within thirty days preceding the expiration of one year from date of previous filing, otherwise the mortgage becomes void as against the creditors of the mortgagor and subsequent purchasers and mortgagees in good faith for value.

LIEN NOTES.—Lien notes, hire receipts and receipt notes given by persons purchasing chattels, where the condition of the purchase is such that the possession of the chattel passes without any ownership therein being acquired by such purchaser until the payment of the purchase money, shall only be valid as against subsequent purchasers or mortgagees without notice in good faith for valuable con-

responsible for the acts of their agents. Agency may be either general or limited. An agent must be a third person, not the other contracting party. A subsequent ratification of the acts of an agent will bind the principal. Agent's authority is not revoked till revocation is communicated to him. An agent signing in his own name is not allowed to offer parol evidence to prove that he did not intend to bind himself personally, but parol evidence is admissible to bind his principal. A broker is not entitled to receive payment for goods, while a factor is. A *del credere* agency is where the agent in consideration of larger commission guarantees the price of the goods sold.

PARTNERSHIP.—Each member of a partnership is responsible for the whole amount of the debts of the firm, except in case of special partnership. A special partner is only responsible to the amount of the capital contributed by him, but he cannot take any part in the management of the business. The act of one partner binds all. Partners are bound to keep good faith with each other. Partnership may be either for a term of years or at will. A partnership at will may be dissolved at any time. The death of one partner dissolves the partnership, unless provided for in the articles of co-partnership. The sale by a partner of his interest in the firm also dissolves the partnership. In the absence of express agreement partners share equally. If a partner retires from the firm, he should give public notice of the fact and notify all persons doing business with the firm. All persons associated in partnership for trading, manufacturing or mining purposes must register within six months after the formation of the partnership with the Registrar of the Registry Division in which they carry on business, a declaration in writing, signed by the members of the partnership, setting forth the names, occupations and residences of every partner, the name of the partnership, the time during which the partnership is to exist, and that the persons therein named are the only partners. A similar declaration must be registered in

drainage, causing injury to life or health, will justify a tenant in leaving.

MASTER AND SERVANT.—A servant is bound

consideration in the case of manufactured chattels, which, at the time possession is given to the purchaser, have the name and address of the manufacturer or vendor of the same painted.

case of any change in the partnership. On the dissolution of a partnership a declaration certifying the dissolution should be registered. Every person carrying on a business for trad-

drainage, causing injury to life or health, will justify a tenant in leaving.

MASTER AND SERVANT.—A servant is bound to obey all orders of the master in the scope of his employment; a disobedience of orders will justify an immediate dismissal. Both master and servant are entitled to reasonable notice before an engagement is terminated. A servant wrongfully dismissed is only entitled to the actual damage sustained; he must credit the master with any wages earned by him. The master is entitled to recover the damages sustained by reason of a servant deserting his employ. No wages due to an employee can be garnisheed (except in the case of a debt for board or lodging), or in the case of a debt contracted by an unmarried person having no family depending on him for support, in which cases the Judge has a discretion to allow the wages to be garnisheed, unless such wages exceeds the sum of \$25, and then only to the extent of such excess. Whenever an assignment is made for the general benefit of creditors, the assignee shall pay, in priority to the claims of the general creditors, the wages of all persons in the employment of the insolvent, not exceeding three months' wages. All employees of a company being wound up under the Joint Stock Companies' Winding-up Act shall have the same priority. All employees of a person whose property has been seized and sold by the Sheriff under an execution shall have the same priority in proceeds of the sale.

CONTRACTS.—Contracts may be either parol or under seal. Parol contracts require a consideration to support them. Contracts for sale of goods over \$40 in value must be in writing or accompanied by part performance, or part payment. A contract may be made by letters and telegrams. Contracts made on Sunday (with a few exceptions) are illegal. Contracts contrary to public policy, or of an immoral character, are illegal. A contract for sale of land must be in writing. To make a good contract the names of the parties, the consideration, and the articles sold or matter agreed upon should clearly appear. Fraud vitiates all contracts.

BILLS OF SALE AND CHATTEL MORTGAGES.—All sales and mortgages of personal property not accompanied by an immediate delivery and an actual and continued change of posses-

sideration in the case of manufactured chattels, which, at the time possession is given to the purchaser, have the name and address of the manufacturer or vendor of the same painted, printed, stamped or engraved thereon or otherwise plainly attached thereto, and no such conditional sale shall be valid against such subsequent purchaser or mortgagee as aforesaid, unless it is evidenced in writing, signed by the purchaser or his agent. The foregoing shall not apply to household furniture, other than pianos, organs, or other musical instruments, nor shall it apply to any chattels mentioned in any such lien note, etc., where the manufacturer or vendor within ten days from the execution of the lien note, etc., shall file with the Clerk of the County Court of the county in which the purchaser resided at the time of the purchase, a copy of the said lien note, etc. A copy of the lien note, etc., must be left with the purchaser within twenty days.

GUARANTEES.—Must be in writing; will be construed strictly; should be distinctly worded, so that no question will arise whether limited or continuing.

FRAUD.—Sometimes criminal proceedings may be instituted for fraud. Fraud is always a ground of relief. It is a fraud to conceal a fraud.

INTEREST.—Where interest is payable and no rate has been agreed upon, the rate allowed is five per cent. Any rate can be contracted for. Interest is in the nature of damages, and it is not allowed upon open accounts, unless it is shown that there is either an express or implied contract to pay interest. Before a debtor can be charged with interest on accounts, a demand of payment should be made to him in writing informing him that interest will be claimed from the date of the demand. Interest is allowed on overdue bills and notes from the day they become due. Payments are applied first in payment of interest to date, then in reduction of principal. The practice of allowing interest on both sides of an account to day of settlement is not correct. Compound interest is not allowed, unless expressly agreed upon. A contract to reduce the rate of interest in case of punctual payment is good, while one to increase the rate in case of default is bad. Mortgages of real estate must shew on their face the rate at which interest is to be calculated.

PRINCIPAL AND AGENT.—Principals are

case of any change in the partnership. On the dissolution of a partnership a declaration certifying the dissolution should be registered. Every person carrying on a business for trading, manufacturing or mining purposes, and who uses as his business style some name other than his own name, or who in such style uses his own name with the addition of "and Company," or some other word or phrase indicating a plurality of members in the firm, shall register within six months a declaration containing his name, occupation and address, the style of his business, and that he alone carries on the business. Every person failing to register a declaration shall incur a penalty of \$100. Persons forming a limited partnership must register a certificate in the office of the Clerk of the County Court of the county in which the principal place of business of the partnership is situate.

LIMITATIONS OF ACTIONS.—On simple contracts, promissory notes, debts and money demands, six years. On actions for rent upon an indenture of lease and upon a bond, or other contract under seal (except upon the covenants contained in any indenture of mortgage made on or after the first day of July, 1894), twenty years. Actions for damages and penalties, two years. Actions upon any covenant contained in any indenture of mortgage made on or after the first day of July, 1894, ten years. Actions for the recovery of land, ten years. Actions against municipal corporations for damages caused by non-repair of roads, etc., three months, and damages caused to owners or occupiers of real property in the exercise of municipal corporations' powers, one year. Actions against employers by their workmen for recovery of damages for injury in the course of their employment, six months, or, in case of death, within twelve months from time of death. Actions against justices of the peace, sheriffs and bailiffs for acts done in the course of their duties, six months. The effect of the Statute of Limitations will be avoided by proof of a written acknowledgment of the debt, or by a payment on account of the debt, before the debt is barred, and the time will only run from the date of such acknowledgment or payment.

EXEMPTIONS FROM SEIZURE UNDER EXECUTION IN ONTARIO.—(1) Wearing apparel of debtor and family, bed and bedding in ordinary use by debtor and family, one cooking

MERCANTILE LAW—Continued.

stove with pipes and furnishings, one other heating stove with pipes, one crane, one pair andirons, one set of cooking utensils, one pair tongs and shovel, one coal scuttle, one lamp, one table, six chairs, one washstand, with furnishings, six towels, one looking-glass, one hair brush, one comb, one bureau, one clothes press, one clock, one carpet, one cupboard, one broom, twelve knives, twelve forks, twelve plates, twelve teacups, twelve saucers, one sugar basin, one milk jug, one teapot, twelve spoons, two pails, one wash tub, one scrubbing brush, one blacking brush, one washboard, three smoothing irons, all spinning wheels and weaving looms in domestic use, one sewing machine and attachments in domestic use, thirty volumes of books, one axe, one saw, one gun, six traps, and such fishing nets and seines as are in common use, all these articles not to exceed in value \$150. (2) All necessary fuel and provisions for debtor and family for thirty days, and not to exceed \$40 in value. (3) One cow, six sheep, four hogs, and twelve hens, in all not exceeding the value of \$75, and food therefor for thirty days, and one dog. (4) Tools and implements ordinarily used in debtor's occupation, to the value of \$100. (5) Bees reared and kept in hives to extent of fifteen hives. (6) All materials furnished to mechanics and workmen for construction of building under contract. (No articles exempt from seizure for debt contracted for identical article.) Landlord has preferential claim for *four weeks*, if let by the week; two terms, if let for periods less than a year, but in no case to exceed one year.

ASSIGNMENT.—There is no insolvency law. Assignments are made to trustee for creditors.

A clause in assignment giving the trustee the power to carry on trade to realize as a going concern will not vitiate assignment. Trustee is bound to use ordinary business prudence in dealing with estate. Trustee is responsible for fraud or gross misconduct. A trustee can be compelled in equity to give an account of his dealings with the estate.

MARRIED WOMEN can carry on business, sue and be sued in the same manner as if unmarried. Are entitled to hold property free from debts and control of husband, and can convey away real estate acquired since July, 1884, without husband's concurrence. Are entitled to dower in all real estate owned by husband during the marriage, and in such equitable real estate as the husband may die entitled to. The real and personal estate of every man dying, after the first day of July, 1895, intestate and leaving a widow but no issue, shall in all cases where the net value of such real and personal estate does not exceed \$1,000, belong to his widow absolutely and exclusively.

ARREST.—Arrest for debt has been abolished, but if a debtor is about to leave Ontario with intent to defraud or hinder one or all of his creditors in the recovery of their claims, he may be arrested under a writ of *capias*, and detained until he gives security for the claim. A writ of *ca. sa.* may be obtained after judgment. The writ is only issued upon order of a Judge, and the debt must exceed \$100. A judgment debtor being examined as such, and not making satisfactory answers, may be committed to jail by order of the Judge until he does make satisfactory answers. In the Division Court the Judge may order the debtor to make regular payments on the judgment, and

on default may commit him for not obeying the order.

ATTACHMENT OF PROPERTY.—If a person resident in Ontario indebted to any other person departs from Ontario with intent to defraud his creditors, and at the time of his so departing is possessed of any real or personal property not exempt by law from seizure, he shall be deemed an absconding debtor, and his property may be seized and taken for the satisfying of his debts by an order of attachment.

REPLEVIN is used to obtain possession of goods wrongfully detained. Plaintiff must give security to three times the value of the goods before he can obtain them, and must proceed promptly with his action to prove the ownership of the goods.

WILLS.—A will should express the intention of the testator in clear language. Every will shall be construed to speak and take effect as if it had been executed immediately before the death of the testator. It may be drawn by any person. A bequest to a witness is void. No will made by any person under the age of twenty-one years is valid. A will must be signed by the testator in the presence of two witnesses, who, at his request, in his presence, and in the presence of each other, should affix their names as witnesses. Charitable bequests in wills of testators dying before the 14th day of April, 1892, are only payable out of pure personal estate; but in wills of testators dying on or after that date, land may be devised to or for the benefit of any charitable use, but such land shall be sold by the devisee within two years from the death of the testator. Money charged or secured on land may be devised for a charitable use.

Sittings of the Courts.

SUPREME COURT OF CANADA sits at Ottawa on third Tuesday in February, first Tuesday in May, first Tuesday in October.

EXCHEQUER COURT.—For the trial of causes the Court sits at such places and times as are appointed by the Judge of the Exchequer Court. For hearing demurrers, etc., the Court sits at Ottawa every Monday, at 11 a.m., except during vacation or during the absence of the Judge.

COURT OF APPEAL sits at Toronto at such times as are appointed by the Judges of the Court.

DIVISIONAL COURTS OF THE HIGH COURT.—Unless otherwise ordered, sittings of the Divisional Courts are held at Toronto, and commence on the first Monday of each month, except during the long vacation and Christmas vacation; and continue to sit for two weeks (except on Saturdays and public holidays, and on any days falling in any vacation).

CIVIL AND CRIMINAL ASSIZES.—Not less than two sittings of the Civil and Criminal Assizes are held at the County Town of every County and union of Counties in each year. In the County of York, at Toronto, not less than three of such sittings are held in each year, and also a fourth such sitting, if necessary. In the Counties of Carleton, Wentworth and Middlesex, at their respective county towns, not less than three of such sittings are held in each year. Sittings are held twice a year at Sault Ste. Marie, Port Arthur and Rat Portage, and once a year at Parry Sound, Bracebridge, Gore Bay and North Bay. The Judges of the High Court appoint the days upon which all such sittings of the Civil and Criminal Assizes are held.

WEEKLY SITTINGS AT OSGOODE HALL, TORONTO.—A Judge of the High Court sits at Osgoode Hall, at Toronto, every week, except during vacations, for the purpose of disposing of all business, except trials, which may be

transacted by a single Judge. The business of the weekly sittings is as follows:—Monday and Friday, Chambers; Tuesday, Wednesday and Thursday, Court.

COUNTY COURTS.—Except in the County of York, these Courts sit twice a year for the trial of causes at the same time as the Court of General Sessions, being on the second Tuesday in June and December. For the County of York there are four such sittings, commencing on the first Tuesdays in March and December and on second Tuesdays of May and September. For special hearing of causes without a jury, except in the County of York, the Courts sit on first Tuesday in April and October in each year. Besides these sittings the Judges may sit at such other times in their discretion for the trial of non-jury cases. *Term Sittings.*—In the County of York on the second Monday in January, June and October, and the first Monday in April in each year. In other counties on the second Monday in January and the first Monday in April, July and October, lasting one week each.

DISTRICT COURTS AND GENERAL SESSIONS OF THE PEACE IN UNORGANIZED DISTRICTS.—Sittings are held each year as follows:—1. At Rat Portage, on first Tuesday of June and second Tuesday of October. 2. At Port Arthur, on third Tuesday of May and second Tuesday of November. 3. At Sault Ste. Marie, on second Tuesday of June and November. 4. At Gore Bay, on last Tuesday of May and third Tuesday of October. 5. At North Bay, on second Tuesday of June and November. 6. At Parry Sound, on first Tuesday of June and November. 7. At Bracebridge, on third Tuesday of June and November.

SUBROGATE COURTS.—There are four sittings in each year, which (except in the County of York) commence on the second Monday in January and the first Monday in April, July and October. In the County of York the sittings commence on the second Monday in January, June and October, and the first Monday in April.

GENERAL SESSIONS OF THE PEACE.—Sits on the same days as the County Court jury sittings in each county.

ADMIRALTY COURT.—The principal seat of the Court is at Toronto, but there are five Admiralty Offices at the following places, viz.:—Kingston, Windsor, Sandwich, Owen Sound and Goderich, with Deputy Marshals in charge. There are no regular sittings of the Court. Sittings are held by the Judge of the Court at Toronto or elsewhere in the Province at such times as may be appointed by him.

Long Vacation, the months of July and August.
Christmas Vacation, 24th December to 8th January following.

LEGAL HOLIDAYS.

In all the Provinces of Canada, except the Province of Quebec, the following are legal holidays:—Sundays, New Year's Day, Good Friday, Easter Monday, Victoria Day (24th May), Dominion Day, Labor Day (1st Monday in September), King's Birthday (9th November), Christmas Day, any day appointed by Proclamation as a Public Holiday or for a General Fast or Thanksgiving, and the day next following New Year's Day, Victoria Day, Dominion Day, King's Birthday and Christmas Day, when those days respectively fall on Sunday.

In the PROVINCE OF QUEBEC—The same days, and also Epiphany, Ascension, All Saints and Conception.

The Quebec legal holidays are observed in the Public Departments, Ottawa.

Postal Information.

IMPORTANT CHANGE IN POSTAL RATES.

On and after the 1st of July, 1902, the rates of Postage on the undermentioned classes of matter, addressed to places in Canada, will be as follows:—

Letters.....	2c. per ounce.
Legal Documents.....	2c. per ounce.
Commercial Papers.....	2c. per ounce.
Newspapers.....	1c. per 4 ounces.
Books.....	1c. per 2 ounces.
Circulars.....	1c. per 2 ounces.
Catalogues.....	1c. per 2 ounces.
Printed or Lithograph Matter.....	1c. per 2 ounces.

Maps, Prints, Drawings, etc., Engravings, Photographs, etc., Sheet Music, Book or Newspaper Manuscript, Printers' Proof Sheets, Blank Forms and Printed Stationery, Seeds, Cuttings, Bulbs, Roots, etc., Patterns and Samples of Merchandise, 2 cents for first 4 ounces or fraction thereof, and 1 cent for each additional 2 ounces or fraction thereof.

Merchandise, 2 cents for first 2 ounces or fraction thereof, and 2 cents for each additional 2 ounces or fraction thereof.

CHANGE IN POSTAL RATES TO AND FROM ATLIN AND YUKON DISTRICT

On all matter passing between the Atlin and Yukon districts and any other part of the Dominion (except such as is paid for at the letter rate of two cents per ounce or fraction thereof, circulars not exceeding two ounces in weight, and newspapers from the office of publication), postal rates shall be double those charged on the same classes of matter passing in any other part of the Dominion.

Letter Rates, &c.

Canada.—Letters posted in Canada addressed to any place within the Dominion, 2 cents per oz. If unpaid, such letters cannot be forwarded, but will be sent to the Dead Letter Office. If partially prepaid, the letter will be forwarded to its destination and double the deficiency charged on delivery. Letters mailed at any office for delivery at or from the same office, provided that the office is not one at which free delivery by letter carriers is established, are charged 1 cent per oz., and must be at least partially prepaid; otherwise they are sent to the Dead Letter Office. Letters of this nature mailed at and for delivery from an office at which there is a free delivery by letter carriers, are liable to 2 cents per ounce. All postage must be prepaid by Postage Stamps.

Post Cards.—From any place in Canada to any other place in Canada, or to the United States, 1 cent each. British and Foreign, 2 cents each.

Private Post Cards.—Private Post Cards must not exceed 6 by 3½ inches in size, and bear the words "Private Post Card," either printed or written, on the face.

United Kingdom, and the following British Possessions and Protectorates: Aden, Ascension, Bahama Islands, Barbados, Bermuda, British Central Africa, British East Africa, British Guiana, British Honduras, British India, British North Borneo Company's Territory (including Labuan), Cape Colony, Cayman Islands, Ceylon, China (British Postal Agencies in), viz., Amoy, Canton, Foochow, Hankow, Hoihow, Liu-Kung-Tau (Wei-Hai-Wei), Ningpo, Shanghai and Swatow; Cyprus, Falkland Islands, Fiji, Gambia, Gibraltar, Gold Coast Colony, Hong Kong, Jamaica, Johore, Lagos, Leeward Islands, Malay States, Malta, Mauritius, Natal, Newfoundland, New Zealand, Nigeria (Northern), Nigeria (Southern),

Patterns and Samples within the Dominion.

Patterns and Samples of Merchandise and Goods for sale, not exceeding 3 lbs. in weight, except samples of tea, which must not exceed 8 oz. in weight, may be posted in Canada, to be forwarded to any place within the Dominion, on prepayment by Postage Stamp of a rate of 2 cents for the first 4 ozs., and 1 cent for each additional 2 ozs., under the following regulations:

If insufficiently prepaid the packet will be forwarded charged with double the deficient postage, provided at least 1 cent is prepaid.

Packages of Samples and Patterns, addressed to any place in Canada, may be registered by affixing thereto stamps to the value of 5 cents in addition to the postage rate, and provided such packet be handed into the Post Office for registration.

Patterns or Samples must be sent in covers open at the ends, so as to be easy of examination. Samples, however, of seeds, drugs, &c., which cannot be sent in open covers, may be enclosed in bags of linen, or such like material, fastened in such a manner that they may be readily opened, so that the officers of the Post Office may be able to satisfy themselves as to the nature of the contents.

The packet may bear on the *outside* the address of the sender, in addition to the address of the person for whom it may be intended; and also a trade mark or number, and the price of the sample enclosed; *inside*, there must be no enclosure but the samples or patterns themselves.

The particulars, however, of the trade marks, numbers, and prices may be marked on the articles themselves instead of on the outside of the packet, at the option of the sender.

Goods sent for sale or in execution of an order, however small the quantity may be, or any article sent by one private individual to another, which are not actually trade patterns or samples, are not admissible.

Liquids, oils, etc., may be sent by mail in the Dominion if put up carefully in strict accordance with the directions given in the Postal Guide and ascertainable at any post office.

United Kingdom, United States and Foreign Countries.

Patterns and Samples of Merchandise, when addressed to places in the United Kingdom, must not exceed 5 lbs. in weight; to the United States and other foreign countries, 12 oz., and must be prepaid by postage stamp at the following rates:—1 cent per 2 oz. or fraction of 2 oz., with a minimum prepayment of 2 cents covering a weight of 4 oz.

Samples of liquids, oils, glass, etc., are admitted as samples provided they are put up in strict accordance with the directions given in the Postal Guide.

Parcel Post with the United Kingdom, Newfoundland, and other British Colonies and Foreign Countries.

Closed Parcels may be exchanged with the United Kingdom, Newfoundland, and most foreign countries and British colonies, under the following regulations:—

1. The dimensions of a Parcel addressed to the United Kingdom must not exceed 30 inches in length or 1 foot in width or depth, nor must the combined length and girth of any Parcel exceed 6 feet. The dimensions of a Parcel addressed to any country other than the United Kingdom must not exceed 2 feet in length by 1 foot in width or depth.

2. A Parcel must not contain any explosive, combustible, or dangerous articles.

3. All Parcels must be securely and substantially packed and closed.

land islands, Fiji, Gambia, Gibraltar, Gold Coast Colony, Hong Kong, Jamaica, Johore, Lagos, Leeward Islands, Malay States, Malta, Mauritius, Natal, Newfoundland, New Zealand, Nigeria (Northern), Nigeria (Southern),

Orange River Colony, Sarawak, Seychelles, Sierra Leone, Straits Settlements, St. Helena, Tobago, Transvaal Colony, Trinidad, Turks Islands, Uganda, Windward Islands, Zanzibar.—Postage on Letters, 2 cents per half oz.

Foreign Countries, except United States.—Postage on Letters, 5 cents per half oz. If sent unpaid, double postage will be charged.

United States.—The rate on Letters to the United States is the same as in Canada, and at least one rate must be prepaid.

It is very important to bear in mind that the postage upon letters for the United Kingdom and all Foreign Countries is calculated by the *half ounce*, and *double* the deficient postage is charged on all unpaid or short-paid letters.

Registration of Letters.

Persons posting letters containing value should be careful to require them to be Registered, and to obtain from the Postmaster a certificate of receipt for Registration.

The charge for Registration on all classes of matter, in addition to the postage, is five cents.

Both the Postage charge and Registration fee should, in all cases, be prepaid by stamp.

Registration is not an absolute guarantee against the miscarriage or loss of a letter: but a Registered Letter can be traced where an Unregistered Letter cannot, and the posting and delivery or non-delivery can be proven.

Book Post, &c.

A Book Packet may contain any number of separate books. Limit of weight for domestic post, 5 lbs. (unless consisting of a single book, in which case a weight of 10 lbs. is allowed); for foreign post, 4 lbs. Limit of size, two feet in length, or one foot in width or depth.

Book Packets must be open at *both ends* or *both sides*, and must not contain any letter or sealed inclosure.

Books for the use of the blind are free of Canada postage, and correspondence passing between blind persons in raised characters is chargeable at the rate of 1 cent per 2 ozs.

The rate on Book Packets for delivery in Canada, Great Britain, the United States and all Postal Union Countries, is 1 cent per 2 ozs.

Miscellaneous Matter.

Miscellaneous matter, described as under, may pass between places in the Dominion of Canada upon prepayment of the rates indicated below. The regulations of the British Post Office do not admit of the transmission by mail to the United Kingdom (or other countries beyond the sea) of miscellaneous matter as such; but a great part of the matter referred to under that head may be forwarded to the United Kingdom by Book Post.

No packet of miscellaneous matter can be transmitted by mail if it exceeds 36 inches in length or 12 inches in width or depth, or over 5 lbs. in weight.

Legal and commercial papers generally are liable to *letter rate* of postage.

Printed or written *requests for return* will now be recognized on 3rd and 4th class matter, addressed to places within the Dominion, and same will be *returned direct to the sender*, subject to the payment by the sender, on delivery to him through the Post Office, of the full amount of postage to which the article was in the first place liable, together with any charges rated thereon in connection with any deficiency in the original prepayment.

Transient Newspapers.

Transient newspapers and periodicals include all newspapers and periodicals posted in Canada, *other than Canadian newspapers sent from the office of publication, and British and foreign newspapers posted by news agents for regular subscribers in Canada.* When addressed to any place within the Dominion or the United States, they must be prepaid the following rates by Postage Stamp:—

If posted singly and weighing not more than 1 oz., half cent each.

If weighing over 1 oz., one cent per four oz. or fraction of four oz.

The newspaper rate to England, whether for transient newspapers or for those sent to regular subscribers, is 1c. per 2 oz. by whatever route they may be forwarded.

2. A Parcel must be securely and substantially packed and closed.

3. All Parcels must be securely and substantially packed and closed.

4. Oils, liquids, etc., can only be forwarded if put up with the same security required in connection with their transmission as samples in the ordinary mails. Fragile articles should be packed with special care.

5. Each Parcel must be plainly directed, and such directions must include the name and full address of the person for whom the Parcel is intended.

6. For each Parcel the sender must fill up a Customs Declaration. On this form the sender will supply an accurate statement of the contents and value of the Parcel, also the address thereof, with signature and place of abode of the sender. The Customs Declaration must be securely affixed by mullage or paste to the Parcel to which it relates.

Parcels from the United Kingdom or any other place beyond the Dominion will be liable to Canadian Customs duties, and under existing regulations must be examined for the purpose by an Officer of the Customs in the presence of the persons addressed.

Rates and limits of weight vary. See Postal Guide, or enquire at Post Office.

Prepayment by postage stamp is required in all cases. Parcels must be handed to the Postmaster; in no case should they be dropped into a letter box or other receptacle for mail matter.

Post Office Money Orders.

In sending money by mail it is always best to transmit by Money Order, if possible.

Commissions on Money Orders.

On Money Orders drawn by any Money Order Office in Canada on any other Money Order Office in the Dominion, the United States and Newfoundland, the Commission is as follows:

On Orders up to	\$ 5.00	3 cents.
Over \$ 5.00 and up to 10.00	6 "	"
" 10.00 " 30.00	10 "	"
" 30.00 " 50.00	15 "	"
" 50.00 " 75.00	25 "	"
" 75.00 " 100.00	30 "	"

No single Money Order, payable in the Dominion of Canada, the United States and Newfoundland, can be issued for more than \$100; but as many of \$100 each may be given as the remitter requires.

Postal Notes.

Postal Notes have been placed in the hands of all Money Order and Postal Note Offices in Canada. They offer a convenient and safe means of transmitting small sums through the mails. Their use is confined to Canada.

There are seventeen denominations of Postal Notes; the different amounts and the commissions payable thereon are as follows:

Denom.	Commis.	Denom.	Commis.
\$0 20	1 cent.	\$0 90	2 cents.
0 25	1 cent.	1 00	2 cents.
0 30	1 cent.	1 50	2 cents.
0 40	1 cent.	2 00	2 cents.
0 50	2 cents.	2 50	2 cents.
0 60	2 cents.	3 00	3 cents.
0 70	2 cents.	4 00	3 cents.
0 75	2 cents.	5 00	3 cents.
0 80	2 cents.	10 00	5 cents.

Odd cents may be made up by affixing Canadian postage stamps, not exceeding nine cents in value, to the face of a Postal Note. For instance, 65 cents may be remitted by means of a Note for 60 cents and 5 cents in stamps—65 cents will be paid on presentation of the Note.

Joint Stock Companies.

The following remarks, except as hereinafter mentioned, apply to joint stock companies, whether they are incorporated under the Dominion or Ontario Joint Stock Company Act.

A joint stock company is a partnership consisting of a large number of persons incorporated under some statute with the object of carrying on some specified purpose or business, and having a capital divided into equal shares which are transferable by the respective holders thereof without the consent of the other shareholders.

One or more shares are held by each shareholder, and in proportion to the shares held by him he is entitled to vote at meetings of the company, and to participate in the profits of the company.

There are two kinds of shares or stock, viz., common and preferred or preference.

By common shares or stock is meant stock which entitles the owner of it to a *pro rata* division of profits.

By preferred or preference stock is meant stock which entitles its owner to dividends out of the net profits before or in preference to the holders of the common stock, and which may in addition entitle its owner, in the event of the winding up of the company, and if there is any capital to be returned to the shareholders, to have the amount paid in on his shares returned to him before the common stockholder receives the amount paid in by him.

Cumulative preference stock is preference stock which entitles the holder thereof to have any deficiency of dividends in any year made good to him out of the profits of subsequent years.

Non-cumulative preference stock does not give the holder thereof this right, so that the holder of such stock can only look to the year's profits for his dividend for that particular year.

Preferred stock redeemable by the company is preference stock issued by a company which has the right to buy back that stock at any stipulated time.

Shareholders of preference stock possess all the rights and are subject to all the liabilities of other shareholders; their only privilege is their preference over the other shareholders with respect to dividends and capital.

A joint stock company is known in law as a corporation aggregate. The members of the company and their successors form but one person in law, a person different from that of any of the members, though composed of them.

Each shareholder is responsible for the debts of the company to an amount equal to that not paid up on his shares; so that, in case of the insolvency of the company, he stands to lose the amount paid in by him, and in addition he may be called upon to pay the amount still unpaid on his shares.

Under The Ontario Joint Stock Company Act (which applies to companies incorporated under that act), no person holding stock in the company as an executor, administrator, guardian or trustee, is personally liable as a shareholder; but the estate and funds in his hands of the party represented by him is liable.

The Dominion Joint Stock Company Act (which applies to companies incorporated under that act), is somewhat similar, and provides that no person holding stock in

executor, etc., represents the stock held by him at all meetings, and can vote as a shareholder. Every person who has pledged his stock represents the same at all meetings, and can vote as a shareholder. All questions proposed at meetings of the shareholders for the consideration of the shareholders are determined by the majority of votes, and the chairman presiding at such meetings has the casting vote in case of an equality of votes.

INCORPORATION OF COMPANIES UNDER THE ONTARIO JOINT STOCK COMPANY ACT.

1. There must be at least five petitioners for the letters patent, and each petitioner must be of the age of twenty-one years. Each petitioner must be the *bona fide* holder in his own right of the shares for which he has subscribed.

2. There must be a formal petition, duly executed.

3. There must be a memorandum of agreement and stock book, duly executed, in duplicate.

4. Special conditions, if any, intended to have a bearing upon the stock of the company, or the manner in which it, or any portion of it, shall or may, be subscribed for, must be inserted in the petition and in the memorandum of agreement and stock book as material parts thereof.

THE PETITION.

The petition, which may be put in at any time without gazette notice, must state:—

(a) The name, residence and occupation of each petitioner in full.

(b) The proposed corporate name of the company.

(c) The object of the company briefly stated in general terms, as, for example: "To manufacture and sell glassware."

The objects of a mining company should be stated as follows:—

"Subject to the provisions of The Ontario Mining Companies Incorporation Act and with all the powers mentioned in Section 4 of the said act, to carry on, in all their branches, the operations of a mining, milling, reduction and development company."

If a mining company wishes to be a no-personal liability company, the petitioners must add the necessary words to that effect to the prayer of their petition.

(d) The place at, or from, which the undertaking of the company is to be carried on.

(e) The place in Ontario where the head office of the company is to be situated, and where its principal books of account and its corporation records are to be kept, and to which all communications and notices may be addressed.

(f) The capital of the company, and the number of shares, and the amount of each.

(g) The names of the provisional directors of the company, who must be, at least, three in number and who must be stockholders.

(h) The amount of stock for which each petitioner has subscribed in the memorandum of agreement and stock book.

(i) The petition must further state: That no public or private interest will be prejudicially affected by the

The application must be by petition signed by the executive officers of the company, and passed under the company's seal.

The petition must state the material facts, such as (1) the name of the kingdom, dominion, state, province or other jurisdiction under the laws of which the petitioning company was incorporated and is working; (2) its corporate name; (3) the date and manner of its incorporation; (4) the place where its head office is situated; (5) whether its existence is limited by statute or otherwise; and, if so, the period of its existence yet to elapse, and whether its existence may be lawfully extended; (6) whether it is a valid and subsisting corporation; (7) whether it has power, either express or implied, to carry on its business in Ontario; (8) whether it has power to hold land in Ontario, and, if so, the conditions, if any, under which such land is to be held; (9) its authorized powers set out in full; (10) the powers which it desires to exercise in Ontario; (11) the amount of its authorized capital, and whether such capital is divided into shares, and, if so, how; (12) the amount of its subscribed capital; (13) the amount of its paid-up capital; (14) whether it was carrying on business in Ontario on 1st July, 1900, and, if so, in what manner, at what places and to what extent; (15) its head office, or other chief place of business in Ontario; (16) the name, description and place of residence of its chief agent or representative in Ontario; (17) that the company has authorized the making of the application, and has duly appointed an attorney; (18) the name, description and place of residence of such attorney, and (19) such further information as the Provincial Secretary may require.

The contents of the signatures to, and the impression of the seal upon the petition, must be verified by affidavit or statutory declaration.

If the application be on behalf of a company incorporated under the laws of the Dominion of Canada, a copy of its charter, or of the act incorporating it, certified by the Deputy Registrar-General, or by the Clerk of the Parliament, respectively, must be produced with the application. A similar observation will apply to a company incorporated under the laws of any of the Provinces of the Dominion of Canada, regard being had to the proper officers in that behalf for the purposes of certification.

If the application be on behalf of a company incorporated under the laws of Great Britain and Ireland, the copy of the memorandum and articles of association produced must be certified to be a true copy by the Registrar of Joint Stock Companies at London, Edinburgh or Dublin, as the case may be.

If the application be on behalf of a company incorporated under the laws of one of the United States of America, the evidence of incorporation must consist of a duly-certified copy of the papers originally, and, if any, subsequently, filed in the Department of the Secretary of State, or other proper officer having the custody of the papers, and duly verified by such officer.

A person, resident in Ontario, or company having its head office in Ontario, must be appointed by the petitioning company to be its attorney and representative in Ontario, and a power of attorney, duly executed, for the purpose, under the seal of the company, must be transmitted with the papers.

the company as an executor, administrator, tutor, curator, guardian or trustee for any person named in the books of the company as being so represented by him, shall be personally liable as a shareholder; but the estate and funds in his hands of the party represented by him shall be liable.

It should be stated that under both acts a company is not bound to see to the performance by the trustee of any trust in respect of any share; and the receipt of the shareholder, in whose name the same stands in the books of the company, is a valid discharge to the company for any dividend or money payable on the shares.

No person holding stock as collateral security is personally subject to liability as a shareholder; but the person pledging such stock is considered as holding the same, and is liable as a shareholder.

Calls on shares must be promptly paid on the day appointed for payment, and a shareholder is liable for interest thereon at the legal rate after default in payment.

If the call is not paid at the appointed time the directors may, if they prefer, forfeit the shares, which will thereupon become the property of the company, and can be disposed of by the company. The Dominion Joint Stock Company Act provides that, notwithstanding the forfeiture, the holder of such shares which have been forfeited will continue liable to the then creditors of the company for the amount unpaid on such shares at the time of forfeiture, less any sums subsequently received thereon.

The shares of stock are transferable on the books of the company in the manner prescribed by the letters patent or the by-laws of the company. No transfer of shares by a shareholder is valid for any purpose, so far as the company or its creditors are concerned, until entry thereof is made in the transfer book; but, until such transfer is entered, both transferrer and transferee are each liable on the shares to the company and its creditors. Such a transfer, however, though not so entered, is valid as between the transferrer and transferee.

The Dominion Joint Stock Company Act, however, provides that the entry of the transfer is not necessary in the case of companies whose stock is listed and dealt with on any recognized stock exchange by means of scrip commonly in use, endorsed in blank, and transferable by delivery, which constitutes valid transfers; the scrip holder is not, however, entitled to vote upon shares until they are registered in his name in the books of the company.

No transfer of shares, whereof the full amount has not been paid in, can be made without the consent of the directors; and whenever any transfer of shares not fully paid in has been made with such consent to a person who is not apparently of sufficient means to fully pay up such shares, the directors are personally liable to creditors of the company to the same extent as the transferring shareholder, but for such transfer, would have been.

No share is transferable until all previous calls are fully paid; The Dominion Joint Stock Company Act further provides that the directors may decline to register any transfer of shares belonging to any shareholder who is indebted to the company.

SHAREHOLDERS' VOTES AT GENERAL MEETINGS.

Every shareholder is entitled to as many votes as he holds shares, and he may vote either in person or by proxy, but if he is in arrear in respect of any call he cannot vote. No transferee of shares, if his transfer is not registered in the transfer book, can vote. Every

grant of incorporation, and that at least ten per cent. of the nominal capital of the company has been subscribed.

(j) Signatures to the petition and memorandum of agreement and stock book must be witnessed and proved by the affidavit or statutory declaration of persons who are not petitioners, or directly interested in the formation of the company.

(k) Signatures by attorney must be made under a specific, not general, power of attorney, duly executed.

(l) At least two signatures must be written on the leaf, or page, which contains the prayer of the petition.

(m) The facts stated in the petition must be established by affidavit or statutory declaration.

GOVERNMENT FEES FOR LETTERS PATENT UNDER ONTARIO ACT.

The petition will not be considered by the government until the fees are paid. The fees are payable to the Provincial Treasurer. The following is the tariff of fees:

FOR LETTERS PATENT.

When capital stock is \$40,000 or less, \$100.
When capital stock is more than \$40,000, but does not exceed \$100,000, the fee is \$100, and \$1 for every \$1,000 or fractional part thereof in excess of \$40,000.

When capital stock is over \$100,000, but does not exceed \$1,000,000, the fee is \$160, and \$2.50 for every \$10,000 or fractional part thereof in excess of \$100,000.

When capital stock is every \$1,000,000 or over, the fee is \$385, and \$2.50 for every \$10,000 or fractional part thereof in excess of \$1,000,000.

When the charter is for a cheese or butter company, \$10.

FEES FOR SUPPLEMENTARY LETTERS PATENT.

When the capital of a company is increased, the fee is according to the above tariff, but on the increase only. In all other cases of supplementary letters patent the fee is \$100.

FEES FOR LICENSES.

For a license to an extra-provincial company to hold land or to sell mining stocks, etc., the fee is according to the above tariff, and is levied according to the nominal capital of the company.

FEES FOR ORDERS-IN-COUNCIL.

For an order-in-council changing the name of a company, \$25.

For an order-in-council approving of a by-law creating preference stock, \$50.

FEES ON DEPOSITING WITH THE GOVERNMENT ANNUAL SUMMARY OF THE AFFAIRS OF THE COMPANY.

1. When the capital stock of the company is \$50,000 or under, \$2.
2. When the capital stock of the company exceeds \$50,000 but does not exceed \$100,000, \$5.
3. When the capital stock of the company exceeds \$100,000, \$5.

ONTARIO ACT AS TO LICENSES TO EXTRA-PROVINCIAL CORPORATIONS.

Under the provisions of this act nearly every company (other than an insurance or a loan company) not incorporated under the authority of an act of the Legislature of Ontario, and having gain for one of its objects, must take out a license from the Government of the Province of Ontario to carry on business in the Province of Ontario.

FEES FOR LICENSES FOR EXTRA-PROVINCIAL CORPORATIONS.

Fees for licenses to corporations incorporated under an act of the Legislature of the late Province of Canada, or by Royal Charter of the Government of that Province (that is, incorporated before 1st July, 1867), authorized to carry on business in Upper Canada, but not carrying on business in Ontario at the date of the commencement of the "Act respecting the licensing of Extra-Provincial Companies" (that is, on the 30th April, 1900); and for corporations incorporated under an act of the Dominion of Canada (that is, since 1st July, 1867), and authorized to carry on business in Ontario.

If the capital stock of the company does not exceed \$100,000, the fee is \$25.

If the capital stock of the company exceeds the sum of \$100,000, the fee is \$50.

In respect of all other extra-provincial companies the license fees payable are the same as the fees payable upon the incorporation of a company by letters patent under The Ontario Joint Stock Company Act.

In the case of certain extra-provincial companies the Lieutenant-Governor-in-Council may reduce the fee payable for the license. See Section 18 of the act.

FEES ON ANNUAL RETURNS OF EXTRA-PROVINCIAL CORPORATIONS.

If the capital stock does not exceed \$100,000 the fee is \$3.

If the capital stock exceeds \$100,000 the fee is \$10.

INCORPORATION OF COMPANIES UNDER THE DOMINION JOINT STOCK COMPANY ACT.

Under this act letters patent granting incorporation will be granted to any number of persons, not less than five, who must be of the age of twenty-one years.

The petitioners must give at least one calendar month's previous notice in *The Canada Gazette* of their intention to apply for the letters patent. This notice must contain the following particulars: (1) The proposed corporate name of the company. (2) The purposes for which incorporation is sought, and that the operations of the company are to be carried on throughout the Dominion. (3) The place within the Dominion which is to be its chief place of business. (4) The proposed amount of its capital stock. (5) The number of shares into which the capital is intended to be divided and the amount of each share. (6) The name in full and the address and occupation of each petitioner, with special mention of not less than three nor more than fifteen of their number who are to be the first or provisional directors of the company, and the majority of whom must reside in Canada, and each director must own stock absolutely in his own right.

At any time not more than one month after the last publication of such notice in the *Gazette* the petitioners may petition for the issue of the letters patent, and the persons who petition must be the same persons whose names appear in the *Gazette*, and must be shareholders in the proposed company. One half of the proposed capital stock must be subscribed for and ten per cent. in cash paid in thereon by those whose names are set out in the *Gazette* noticed and in the petition, or by some of them. Stock subscribed for by persons who have not joined in the notice and petition will not be recognized.

The petition must correspond in every particular with the *Gazette* notice, and should contain the following additional information: The amount of stock taken by each of the petitioners; the amount paid in thereon by

JOINT STOCK COMPANIES—Continued.

each petitioner, and how it is held for the company, and whether it was paid in cash, by services, or by the purchase or transfer of property or how otherwise.

The ten per cent. paid in on the stock must be deposited to the credit of the Receiver-General of Canada, and must be standing at such credit in some chartered bank in Canada, and the petitioners must, with their petition, produce the deposit receipt for such amount so deposited. This receipt must be accompanied by a draft for the amount so deposited payable to the credit of the Receiver-General. When the letters patent have been granted or refused the Receiver-General will refund to the company the amount deposited.

In case the object of the company is one requiring that it should own real estate, any portion not exceeding one half of the ten per cent. to be paid in on the stock may be taken as paid in, if it is *bona fide* invested in real estate suitable to such object, and such real estate is, by a valid registered deed, duly held by two or more trustees for the company; and the petitioners must establish by affidavit or statutory declaration the fact that such real estate is of the required value over and above all encumbrances thereon.

The petition must be signed by each of the petitioners in person, and in the presence of a witness. If, however, this is impracticable in any case, the petitioner may sign by an attorney; but the original power of attorney, or a duly-authenticated or notarial copy thereof, must be produced. Each signature must be verified by affidavit or statutory declaration by the witness thereto.

The facts stated in the petition must be established by affidavit or statutory declaration.

The petition must be accompanied by a memorandum of agreement and stock book, duly executed, in duplicate, and the signatures to the same must be verified as in the case of the signatures to the petition.

The petition must also be accompanied by an affidavit or statutory declaration proving the publication in *The Canada Gazette* of the petitioner's notice of intention to apply for the letters patent.

No step will be taken towards the issue of the letters patent until the fees therefor shall have been paid.

The following is the tariff of fees payable upon applications for incorporation of companies under *The Dominion Joint Stock Company Act*:

When capital stock is \$20,000 or less—\$50; when capi-

tal stock is more than \$20,000 and less than \$50,000—\$150; when capital stock is \$50,000 or upwards and less than \$100,000—\$200; when capital stock is \$100,000 or upwards and less than \$150,000—\$225; when capital stock is \$150,000 or upwards and less than \$200,000—\$250; when capital stock is \$200,000 or upwards and less than \$300,000—\$300; when capital stock is \$300,000 or upwards and less than \$400,000—\$325; when capital stock is \$400,000 or upwards and less than \$500,000—\$350; when capital stock is \$500,000 or upwards and less than \$600,000—\$375; when capital stock is \$600,000 or upwards and less than \$700,000—\$400; when capital stock is \$700,000 or upwards and less than \$800,000—\$425; when capital stock is \$800,000 or upwards and less than \$900,000—\$450; when capital stock is \$900,000 or upwards and less than \$1,000,000—\$475; when capital stock is \$1,000,000—\$500. For every additional million dollars of capital stock or fractional part thereof—\$100. For supplementary letters patent to increase the capital stock the fee is to be according to the above tariff, but on the increase only. For supplementary letters patent for any purpose other than an increase of capital a fee of \$100.

ABSTRACT OF ONTARIO GAME LAWS.

No person not a resident and domiciled in Ontario, may hunt or kill any game animal or bird in Ontario without having procured a non-resident license.

Deer.—Open season November 1st to November 15th, both days inclusive.

Only two *Deer* may be taken in one season by one person.

Moose, Reindeer or Caribou.—No moose, reindeer or caribou shall be hunted, taken or killed in that part of Ontario lying to the south of the main line of the Canadian Pacific Railway from the town of Mattawa to the town of Port Arthur except from the 1st day of November to the 15th day of November, both days inclusive, in each year. Throughout all that part of the Province of Ontario lying north and west of the main line of the Canadian Pacific Railway from Mattawa to the Manitoba boundary the open season for moose and reindeer or caribou shall be from October 16th to November 15th, both days inclusive.

Only one *Moose, Reindeer or Caribou* may be taken in one season by one person.

No cow *Moose*, or young *Moose, Reindeer or Caribou* under the age of one year can be killed.

No *Elk* or *Wapiti* shall be hunted, taken or killed at any time in Ontario.

No hounds or dogs accustomed to pursue *Deer* are allowed at large where *Deer* are found, during the close season for *Deer*.

Hounds or dogs running *Deer* during the close season may be killed on sight by any person, who shall not be liable to damage for so doing.

No person may transport or have in possession, except from November 1st to 15th, any wild *Deer, Moose, Reindeer or Caribou*, or head, raw skin or other part thereof, unless accompanied by affidavit that same was taken during the open season or legally taken in another province of the Dominion. *Deer, Moose, Reindeer or Caribou* may not be carried or transported unless a license shipping coupon is attached.

Ducks.—Open season September 1st to December 15th, both days inclusive.

Geese and Swans.—Open season September 15th to May 1st in the following year, both days inclusive.

Grouse.—Open season September 15th to December 15th, both days inclusive.

Hares.—Open season September 15th to December 15th, both days inclusive.

Partridge.—Open season September 15th to December 15th, both days inclusive. May not be bought or sold before the 15th day of September, 1905.

Pheasants.—Open season September 15th to December 15th, both days inclusive. English or Mongolian Pheasants may not be killed before the 15th day of September, 1905.

Plover.—Open season September 15th to December 15th, both days inclusive.

Prairie Fowl.—Open season September 15th to December 15th, both days inclusive. May not be killed before the 15th day of September, 1905.

Quail.—Open season 1st November to 30th November, both days inclusive. May not be bought or sold before the 1st day of November, 1905.

Rail.—Open season September 15th to December 15th, both days inclusive.

Turkeys, Wild.—Open season October 15th to December 15th, both days inclusive. May not be killed before the 15th day of October, 1905.

Snipe.—Open season September 15th to December 15th, both days inclusive. May not be bought or sold before the 15th day of September, 1905.

Woodcock.—Open season September 15th to December 15th, both days inclusive. May not be bought or sold before the 15th day of September, 1905.


Insectivorous birds may not be caught, killed or sold, or had in possession without a permit, except Hawks, Crows, Black-birds and English Sparrows.

Squirrels (Black and Grey).—Open season September 15th to December 15th, both days inclusive.


Beaver and Otter.—Open season November 1st to April 1st in following year, both days inclusive. May not be taken or killed before the 1st day of November, 1905.

Muskrats.—Open season January 1st to May 1st, both days inclusive. But no *Muskrat* may be shot during the month of April.


NOTE.—For further particulars address E. Tinsley, Chief Game Warden, Parliament Buildings, Toronto.



.. Diary for 1905 ..



.. Notes for 1905 ..



New Year's Day.....	Sunday, January 1st.	Holy Thursday.	June 1st.
St. David's Day	Wednesday, March 1st.	Pentecost. Whitsunday.....	June 11th.
Ash Wednesday.....	March 8th.	Trinity Sunday.....	June 18th.
Quadragesima, 1st Sunday in Lent, March 12th.		Corpus Christi.	Thursday, June 22nd.
St. Patrick's Day	Friday, March 17th.	Midsummer Day	Saturday, June 24th.
Lady Day.	Saturday, March 25th.	Dominion Day..	Saturday, July 1st.
Palm Sunday.....	April 16th.	Labor Day.....	Monday, September 4th.
Good Friday.....	April 21st.	Michaelmas Day	Friday, September 29th.
Easter Sunday.	April 23rd.	Birth of King Edward VII (1841)	November 9th.
St. George's Day..	Sunday, April 23rd.	St. Andrew's Day.....	Thursday, Nov. 30th.
Victoria Day.....	Wednesday, May 24th.	Christmas Day	Monday, December 25th.

Uncle Jim and Willie here for
dinner. Da and Ma gone over to
Mr. Duncan's after tea.

dull, dismal, day. foggy all day.
mist like rain, at night.
sleighing done.

NEW YEAR'S DAY (Dominion)
[Jan. 1 falling this year on a Sunday.]

MONDAY, 2

(2-363)

Da and Wat took dogs over to Moorefield in
forenoon. Had dinner there, then came
home and he and Wat went over to
vote for the Municipal Election.
Ma and the children at Grandma's for
dinner. The boys up here after tea.
rather soft morning, but turned colder
towards night. Stormy forenoon.
Dickson, Reed; J. Philp, Weyll, Mr. Arthur, Brooks.

TUESDAY, 3

(3-362)

Da choring all day
Uncle Jim went home on 4.44 train.
Stormy forenoon. very cold day.
cold night.

January

WEDNESDAY, 4

(4-361)

1905

Da choring in forenoon and drew
in some hay off stacks, in afternoon.
Uncle Willie here in evening. We three
up skating on pond this afternoon.
rather snowy at times, but not
very cold. quite bright.

THURSDAY, 5

(5-360)

Da choring all day. Ma and Brock at
Drayton in afternoon.

very nasty cold day. raw east wind
rather stormy afternoon, getting worse
towards night.

EPIPHANY (Quebec)

FRIDAY, 6

(6-359)

Da choring in forenoon, took hold off
team in afternoon. Mr. Webber came
about four o'clock and fixed windmill
pump. Here for tea. Uncle Willie here
for while in afternoon. Hamp Bishop
here looking to buy cattle.
not so very cold, but strong east wind
snowing and somewhat stormy.

January

SATURDAY, 7

(7-358)

1905

Da choring in forenoon, took team to Drayton and got team shod, also took a few bags of chop.

very stormy afternoon and night,
not very cold.

SUNDAY, 8

(8-357)

Oliver and I at Grandma's in afternoon. Uncle Willie up here in evening.

very stormy at times all day
not very cold.

MONDAY, 9

(9-356)

Da choring in forenoon, over at Henry Hilborn's threshing in afternoon. Miss Stone walked down before dinner. Brock drove her home about four o'clock. No school. teacher sick, not back yet. Beautiful morning, but terrible stormy afternoon and night. strong wind.
not very cold.

January

TUESDAY, 10

(10-355)

1905

Da choring in forenoon. cleared up
some wheat in afternoon. Uncle Willie
up to night. terrible stormy all day
but cleared up at night. rather sharp
to-night.

WEDNESDAY, 11

(11-354)

Da choring and clearing pens all day.
Uncle Willie and Ma at Drayton in forenoon.
rather fine forenoon, but was terrible
stormy and windy all afternoon.
hailing at night.

THURSDAY, 12

(12-353)

Da choring in forenoon. He and Brock
took wheat up to Mr. Morrisons and Uncle
Richd in afternoon. I over to see Alice
Page in afternoon. turned soft in
night and was rather icy in morning.
got colder through day. stormy
afternoon.
jersey calved. Calf is mine.
c.p.

January

FRIDAY, 13

(13-352)

1905

Da choring in forenoon, Up helping Uncle
Rich^d kill a beef in afternoon. Uncle Willie
and Ma went up to see Auntie Bass in
forenoon. Ma stayed up because Auntie had fell
the day before and broke her leg up near
the thigh. It cannot be set. Brock went up for
Ma in afternoon. Will Walker here for few minutes.
We three went with them to rink to Bill
Richards first carnival. Beautiful day. lovely
Uncle Will went back to St. Thomas. night.

SATURDAY, 14

(14-351)

Da choring and clearing pens all day.
Ma and Brock at Drayton in afternoon.
Lovely bright day, but getting stormy
towards night. Uncle Rich^d brought down a
quarter of beef.
very cold night.

SUNDAY, 15

(15-350)

Da drove Ma up to Auntie Bass's in afternoon.
She staying all night. I at Grandmaw's.
very stormy all day. pretty sharp wind

January

MONDAY, 16

(16-349)

1905

Will Walker came down this morning. He and Da choring and cleaned up a grit of chop in forenoon. Da took it to Prdyton in afternoon. Went up for tea to Gess's in evening. very stormy all day. and quite cold.

TUESDAY, 17

(17-348)

Da and Will done up chores, then farmed up some oats. Mr. Craig and Annie here for dinner. Charlie Hillborn here in forenoon. Paid him \$12.50 for threshing. Will went home at noon. Da went up to Gess's for tea. very fine afternoon. rather stormy forenoon. quite sharp.

WEDNESDAY, 18

(18-347)

Da and Will choring and Will took a grit to town in forenoon and again in afternoon. quite mild forenoon, but started to storm after dinner.

January

THURSDAY, 19

(19-346)

1905

Da done chores and Will took out a couple of loads of chop. Bill Gass here for dinner and took Ma back with him. Auntie getting a little worse. Will went home to night. Olive and I went up to Mr. Walker's to a small party. Home half past two. Had a very fine time. lovely night. nice clear day. not very cold.

FRIDAY, 20

(20-345)

Da done chores. Will took out a grist this forenoon. Drawing out manure to other place in afternoon. Ma came home after dinner. very fine forenoon, but not quite so bright this afternoon. rather mild out. Ored Wilson here in afternoon to buy pigs. Did not get any.

SATURDAY, 21

(21-344)

Da and Will done the chores, then drawing manure all day. Olive and Brock at town in afternoon. Da and Ma down at night. beautiful bright afternoon. not very cold. Auntie Philp, in Drayton was found dead in her bed this morning.

January

SUNDAY, 22

(22-343)

1905

Olive, Brock, and I up to see
Auntie Cass in afternoon, Ma down
to Grandma's. rather sharp and
stormy at times.

MONDAY, 23

(23-342)

Will not here to-day. Da done chores in
forenoon, cleared out pens in afternoon.
Ma went up to Auntie Cass's this afternoon
Brock drove her up. She's staying all
night.

Beautiful, bright, clear forenoon.
rather dull in afternoon
quite raw wind.

TUESDAY, 24

(24-341)

Da and Will choring in forenoon. Will drawing
manure in afternoon. Da at Auntie Philp's funeral.
Bill Gass brought Ma home at noon. Miss Craig here
for dinner. Wilmat Drury and A. Schmaus here to
spend evening. I over to party at Henry Wilborne.
Abbey Fallis married to Capt. Smith this forenoon.
very stormy afternoon. lot of snow fell
turned very cold after supper, with strong
Auntie Philp 78 years old. wind.

Provincial Election Day, 25.

January

WEDNESDAY, 25

(25-340)

1905

Da and Will choring in forenoon. Will went home after dinner. Da went to vote. Too cold to draw manure. very stormy, windy cold day. terrible raw cold wind. roads heavy.

Conservative Party have got into power by over 40 majority. South, East & West Wellington all returned Conservative to power. Downey, Craig, and Tucker.

THURSDAY, 26

(26-339)

Da and Will choring in forenoon. Will and Wat drawing ice from Drayton, brought four loads this afternoon. rather stormy forenoon. but very bright clear afternoon. very sharp wind.

FRIDAY, 27

(27-338)

Da choring in forenoon. Wat. brought a load of ice in forenoon. Da and Wat. fixing place in shed for ice. very stormy all day. not cold. roads very heavy. Will not here to-day.

January

SATURDAY, 28

(28-337)

1905

Pa done the chores, and Will went for a load of ice in forenoon. Will brought two loads in afternoon. Wat. drawing also. Brock to town with Will in afternoon. Pa up to Uncle Rich^d with saw in afternoon. beautiful clear bright day, but quite sharp.

SUNDAY, 29

(29-336)

Harry, Earl and Ella Jones and Jennie Craig here in afternoon and for tea. very fine, beautiful, bright day. not cold.

MONDAY, 30

(30-335)

Pa choring in forenoon. Wat and he packing away at the ice in afternoon. Mike Morris here to sell a cutter. Wa at Drayton in afternoon. very fine day. clear and bright. not cold.

January

TUESDAY, 31

(31—334)

1905

Pa and Will choring in forenoon. Wat. came over after dinner and finished packing the ice. Pa and Will then drawing out manure. Annie Craig gave us our lesson and stayed for dinner. Ma up to see Auntie Gass in afternoon. beautiful bright day. not cold.

February

WEDNESDAY, 1

(32—333)

Pa and Will finished drawing out the manure and did the chores.

very bright day, but pretty cold.

Hugh Gibbs have young son to-day.

THURSDAY, 2

(33—332)

Pa and Will choring in forenoon. Will went home after dinner. I at Draxton all day getting Mrs. Gordon to help me with a waist.

very stormy day. strong wind and very heavy.

Ada Philp 21 years old to-day.

February

FRIDAY, 3

(34—331)

1905

Da choring in forenoon. Went to Drayton in afternoon. brought home a hundred of flour.

very sharp cold day and night.

not storming to-day.

SATURDAY, 4

(35—330)

21 years old to-day
Da choring and clearing pens all day. Mr. Joe Bell came for Ma about ten o'clock this morning. Junty Gass died very early this morning. Da and I up for a little while at Gass's to-night. Ma staying all night.

Beautiful day, very clear and bright and sharp.

Older Philly
Thermometer registered 20° below zero at half-past six this morning.

SUNDAY, 5

(36—329)

Brock and Olive went up to Gass's for Ma after dinner.

very stormy all day. quite sharp.

February

MONDAY, 6

(37-328)

1905

Pa did chores this forenoon. Then he and Ma at Aunty Cassie's funeral in afternoon. quite a snowy forenoon, but turned out nice towards evening. Uncle Jim came up on noon train. rather raw wind. roads heavy.

TUESDAY, 7

(38-327)

Will Walker came down this morning. He and Pa done chores in forenoon. Went over after dinner and drew old Dan Burrows horse out of stable dead. Then they went to bush and cut wood. Ma went up to Cassie's and brought Mrs. Brian down with her for tea. She staying at Grandma's to-night. I live 15 years old to-day. beautiful fine day. quite sharp. drifting a little. Jack Walker up here to-night.

WEDNESDAY, 8

(39-326)

Wat and Will took five of our pigs and some of their own to Drayton this forenoon. Ma took Mrs. Brian to station this morning. Pa and Will did not go to bush. Will went home this evening. very stormy day. got worse on in afternoon. raw searching wind.

February

THURSDAY, 9

(40-325)

1905

Will came down before dinner. Pa did chores in forenoon. Cutting wood in brush in afternoon. Geo. Sucker here in afternoon to see fat cattle. quite soft day. Very mild. snowed a little towards night. roads bad.

FRIDAY, 10

(41-324)

Pa and Will done up chores then drew up wood from brush till noon. Cutting wood in brush in afternoon. Mr. Corbett here to see fat cattle. very stormy at times. Snowed very hard at times, then would blow. getting colder towards night. roads bad.

2

SATURDAY, 11

(42-323)

Pa and Will done up chores, then at brush till noon. Will went home after dinner to go to milk-letting. Pa scraped away snow from driving house doors, in afternoon. Will called in with milk report to-night. beautiful bright day. duller towards evening.

February

SUNDAY, 12

(43-322)

1905

I at Grandma's for dinner.

Olive and I over to Burrows after tea

very stormy all day. Last storm
charging round to west at night.
very mild all day. little wind
getting up at night.

MONDAY, 13

(44-321)

Will came down to help take cattle (fat) away, but
got word that car didn't come. Da choring and
clearing pens. Will went home after dinner.
very stormy all day. wind very cold.

Thermometer 9° below zero at milking time.
wind went down a little at dark.

roads very quiet to-day.

Da 49 years old to-day. Uncle Jim 32 years old.

TUESDAY, 14

(45-320)

St. Valentine's Day.

Da choring all day.

Mr. Bready and Mr. Steve Moore came here
about half past nine and stayed for dinner.
very stormy all day. Thermometer
registered 22° below zero this morning.
moderated a lot towards evening.
wind went down towards evening.

February

WEDNESDAY, 15

(46-319)

1905

Da choring in forenoon. Da at Drayton in afternoon for sugar. Could not get any as there was none in town. Had no train since Monday. Ma down helping Mrs. Jack Walker quilt in afternoon. Charlie, Hoshel, Patta and Cranson Hilborn over here for the evening. very cold wind and quite stormy. roads bad.

THURSDAY, 16

(47-318)

Da done chores, cleaned pens and went to Drayton in afternoon. Got 100 lbs. of sugar. very high wind, went down a little at night. Cold day. Sarah Burrows here in afternoon.

FRIDAY, 17

(48-317)

Da choring all day. rather fine forenoon, but got terrible stormy after dinner and very windy. Not very cold.

February

SATURDAY, 18

(49-316)

1905

Da choring all day.
Oliver and I up to help Minnie Walker,
(make flower for carnival) in afternoon
beautiful forenoon, little stormy
after dinner, but calmed down and was
a beautiful night. no travel on the
roads.

SUNDAY, 19

(50-315)

Home all day.
very fine mild day. snowed a
little in morning. not so bright
in afternoon.

MONDAY, 20

(51-314)

Da and Will choring in forenoon
and at bush cutting wood in
afternoon.
rather fine day. blowing
a little at noon. not cold day

February

TUESDAY, 21

(52-313)

1905

Pa and Will choring and cutting wood in
 bush. Annie Craig gave us our lessons
 and walked home after dinner. Ma up to
 Uncle Richard's in afternoon.
 very mild day. quite foggy all day.

WEDNESDAY, 22

(53-312)

Pa and Will choring and cutting wood
 in bush. I walked up to see Miss Stone
 in afternoon. N. Perkins here in
 afternoon. Pa and Will went up to
 Chas. Walker's for evening.
 rather stormy forenoon, but very
 mild day. milder than yesterday
 foggy.

THURSDAY, 23

(54-311)

Pa choring in forenoon. Percy and he
 plowed the road in afternoon. Olive,
 Brock and I drove down to a Carnival
 on the river at night. roads rough.
 very mild all day, but not very
 bright.
 Olive got second prize for "Music costume"

February

FRIDAY, 24

(55-310)

1905

Da choring in forenoon, and drawing up wood from bush in afternoon.

Olive and I up to Mr. Walker's to a dance at night.

very mild day. not very bright.

SATURDAY, 25

(56-309)

Da did up the chores. Then Wat Brock and he took our 5 heifers to Moorefield.

Got home about five o'clock. Uncle Rich took 10 head over also.

Ma and Olive at Drayton in afternoon. Mr. J. Corbett, assessor in this afternoon.

very soft all day. soft snow falling in afternoon. turned quite a bit colder at night.

SUNDAY, 26

(57-308)

at home all day.

I down to Grandma's in afternoon

very stormy all day.
quite cold.

February

MONDAY, 27

(58-307)

1905

Pa choring in forenoon, drawing up wood from bush in afternoon. Cecil Walber came down from school and stayed for tea. Olive and I went with Walber's young folks to a party at Bill Barry's in Rethsay. Had a fine time. very nice fine day. a little snowy at times in evening. not very cold.

TUESDAY, 28

(59-306)

Pa choring in forenoon. He and Uncle Richd at Drayton in afternoon. rather stormy forenoon. lovely afternoon. Olive and I over to a party at Retha Hilborn's (night). Hasheal came after tea. We came home with Mr. Ewing.
beautiful night.

March

WEDNESDAY, 1

(60-305)

Pa and Will choring and fanned up a grist of chop. Will took it to Drayton in afternoon. Mr. Kemp came here in afternoon, he and Pa went up to Uncle Richd to pick out a monument. Mr. Kemp stayed all night. Played checkers.
beautiful bright day. not very cold.
Will Walber came down this morning.

March

THURSDAY, 2

(61-304)

1905

Will took load of chop to Drayton in forenoon and another in afternoon. Pa done the chores. Will went home to-night. Pa gone over to Burrows to have game of euchre at night.

Beautiful bright day, but rather cold wind.

FRIDAY, 3

(62-303)

Pa done the chores and took a gist to Drayton in forenoon. Will came home with him and helped fill another. Pa took it down in afternoon. Ma and Grandma over to see Mrs. Harrison in afternoon. Stayed for tea. rather mild day. cold black wind. snowing quite heavily at night.

SATURDAY, 4

(63-302)

Will came down this morning and took a gist to town. Pa did chores. Then took black heifer down to Johnny Brooks after dinner and cut load of lice while Will brought home the chop. Brought ice at night. Brock at Drayton with Will in afternoon. beautiful, bright, clear, day. rather cold wind.

My mother called this morning and left a pump log to go to Uncle Rickie.

March

SUNDAY, 5

(64-301)

1905

Brook up to Uncle Rich^d
in afternoon. drifting all day.
rather a little stormy in afternoon
wind rather searching.

MONDAY, 6

(65-300)

Pa and Will done chores and cleaned out
pens, then drawing manure all day.
Ma up to Bob Cass for bag of spy
apples in afternoon.
just a beautiful bright-warm
day.

Wilmet Drury's party. Did not go.

TUESDAY, 7

(66-299)

Pa and Will choring and drawing
manure all day. Miss Craig here for
dinner. Olive and I at Drayton in afternoon.
Hazel came down this afternoon.
Exp. Bull here in afternoon and took
Bull away. very fine day, but
got little dull towards evening.
very wild.
Pa and Ma married 23 years to-night:

March

ASH WEDNESDAY
(Quebec & N. W. T.)

WEDNESDAY, 8

(67-298)

1905

Pa and Will choring and finished drawing out the manure. Pa gone up to Mr. Harrison's and over to F. Jovins to see Tom Miller. Will went home to-night and was going to see Gregory's and Herb. McLaughlan and see Stewart Malcom. Brock at Silbarn and the Ewings asking hands to wood-see.
Beautiful bright day.
P.G. Henry called in this evening.

THURSDAY, 9

(68-297)

Pa and Will did the chores, then went to bush and felled trees till noon. Had wood-see in the afternoon. Had 17 men for tea. Mabel here in afternoon. Mr. Walker came down after tea and had game of euchre. Will went home.
Very fine day. quite soft and mild.

FRIDAY, 10

(69-296)

Pa choring in forenoon and put in props under the kitchen. At Drayton in afternoon. Had our party to-night. Tom Miller played and Stewart Malcom called off. About 4 to 6 hrs. Broke up about half past three.
Beautiful night. rather sharp.
a little stormy through the day.

March

SATURDAY, 11

(70-295)

1905

Pa done up the chores and cleaned out pens. Took the Jersey down to Bill Richards in afternoon. Cecil and Walter here for dinner. Will and Mrs. Walter drawing home hay from the stack. The straightening up after party. Very fine bright day. rather sharp wind.

SUNDAY, 12

(71-294)

Ma and I up to church in forenoon. fine forenoon. quite stormy in afternoon, but cleared off and was a beautiful evening. sharp wind.

MONDAY, 13

(72-293)

Pa and Will done up chores, then drawing up wood from brush the rest of day. Ma over helping Mrs. Burrow paper the north bed room. Brock went to town for a hundred of flour after school.

beautiful fine clear day.

10° below zero this morning.

March

TUESDAY, 14

(73-292)

1905

Da and Will done up the chores, then drawing up wood from the brush all day. Miss Craig here and gave us our lessons. stayed to dinner. Finished drawing up the body wood. just the limbs now to get up. beautiful bright day. lovely noon-light nights. Wilmet Drury here asking for a party at Bill Wells ^{on 7th Feb.} to-morrow night.

WEDNESDAY, 15

(74-291)

Da and Will done the chores, then drawing hay from the stack into the barn. Mr. Walker and Chester helping. They took home a load of hay and straw. Will went home to-night. Ma and Grandma at Brayton this afternoon. Brock over to Wilmet's to say we're not going to party. Hoshel Hilborn went West to-day. Beautiful bright day. quite warm in middle of day.

THURSDAY, 16

(75-290)

Da did chores in forenoon. drawing limbs up to house from brush in afternoon. Mrs. J. Walker up here at supper time. sleeting in forenoon and freezing on. every thing very slippery. very mild day. dull and dark.

March

St. Patrick's Day

FRIDAY, 17

(76-289)

1905

Da done chores in forenoon, then at-bush cutting up limbs in afternoon.

Went at gutting at Mrs. F. Walker's in afternoon. very foggy forenoon, cleared off at noon and had beautiful afternoon. snow went in fields quite a bit this afternoon very mild all day.

SATURDAY, 18

(77-288)

Da choring in forenoon. cleaned out-pens and walked to Drayton in afternoon.

very dull day. very foggy and showery in forenoon. cleared off after dinner, but was still showery. thunder and lightning in afternoon. very foggy at night. roads very soft. snow gone a lot today.

SUNDAY, 19

(78-287)

Olive and I walked up to Miss Stone's for dinner and back again in evening. rather dull day. roads bad. raw east wind. turned cold through night and froze.

53 1/2
19 2 1/2

3 1/2 all together

The number of days that will worked here

1905

Jan. 16 - all day
 " 17 - half "
 " 18 - all "
 " 19 - " "
 " 20 - " "
 " 21 - " "
 " 24 - " "
 " 25 - half "
 " 26 - all "
 " 28 - " "
 " 31 - " "
 Feb. 1 - " "
 " 2 - half "
 " 7 - all "
 " 8 - " "
 " 9 - half "
 " 10 - all "
 " 11 - half "
 " 13 - " "
 " 20 - all "

Apr. 20 - half day
 Oct. 21 - all day
 Mar. 22 - " "
 Feb. 21 - all day
 " 22 - " "
 Mar. 1 - " "
 " 2 - " "
 " 3 - came home (from town with 2a)
 " 4 - all day
 " 6 - " "
 " 7 - " "
 " 8 - " "
 " 9 - " "
 " 13 - " "
 " 14 - " "
 " 15 - " "
 1904.
 Dec. 9. Threshing day
 " 10. Threshing day
 " 12 - all day
 " 15 - " "
 " 16 - " "
 " 17 - " "

at bush
 in
 eared off
 ternoon
 this afternoon
 -288)
 at pens
 noon
 a showery
 dinner, but
 ind light
 night
 a lot today

Miss
 again
 day
 and
 and

March

MONDAY, 20

(79—286)

1905

Da did chores in forenoon, then Wal: and
he covered the ice, in afternoon.
Beautiful bright day.
snow went away a lot to-day.
Freezing at night.

TUESDAY, 21

(80—285)

Will Walker came down to do chores. Da
gone to Hariston on noon train. walked to
station. Annie Craig here and gave us
our lessons. She walked. C. Hillborn here
after his saw at night.

rather dull day, bright about noon
but dull again towards evening.

soft to night: raw east wind all day.
Will splitting wood here at house.

WEDNESDAY, 22

(81—284)

Will done up chores, then splitting wood
all day. I walked down to Prayton in
morning. Da came off morning train. Then
we came back at noon. Will went
home to night: thawing all day, not
bright at all.

Eli Mitchell married to Ida McKay.

Elmer Barnes " " Ida Blackwell.

Clara 20 years old.

March

THURSDAY, 23

(82-283)

1905

Da done chores, then splitting wood in afternoon. Uncle Johnny Gordon here in afternoon.

very fine day, snow gone a lot-to-day. roads bad. looking like a change in the weather.

FRIDAY, 24

(83-282)

Da done the chores, and cleared out the pens in forenoon, splitting wood in afternoon.

raining a little this morning but cleared off and was quite bright. not freezing any. snow going fast to-day. roads very bad soft.

SATURDAY, 25

(84-281)

Da done the chores, splitting wood and digging a drain to let water away from in front of driving house. (Clive, Brock and I walked to Drayton in afternoon. beautiful bright warm day. snow ^{going} very quickly. roads quite soft. getting hard on the 12th.

March

SUNDAY, 26

(85-280)

1905

Da down to Mr. McEwing's
in afternoon. Wallace Walker

here this afternoon.
very dull at times. quite shifts
of rain off and on. cooler to-day.

MONDAY, 27

(86-279)

Da done up chares and cleaned pens
in forenoon. Walked to town in
afternoon for sale for sick cow (Judy)
Mr. Josh Gregory brought in two bags
potatoes in afternoon. very warm day.
bright.

~~Law suit~~ on between Will Gregory and Hugh
Cobb. over potatoes that were frozen.

TUESDAY, 28

(87-278)

Da done the chares and splitting
wood all day. Mr. Craig brought
Annie over this morning and called
for her after dinner. Paul Corbitt and
Bill Noble here in afternoon.
very warm bright-day.
looking like rain

buggies and waggons running now.
Judy calved.

WEDNESDAY, 29

(88-277)

1905

Da done up chores and cleaned pens
in forenoon. Splitting wood in
afternoon.
very hot day. Thermometer 74°

very bright: snow all gone
round house.

THURSDAY, 30

(89-276)

Da done chores and finished splitting
wood. Piling up the wood.
Mr. Johnston agent for machinery
called in this afternoon.
Little heavy shower rain about
school time, dull till noon, then
cleared off and was very bright-afternoon
high wind, but it went down
at night.

FRIDAY, 31

(90-275)

Da done the chores and piling
wood rest of day.
Ma went up to Gds's and helped
fill empty a bed-tick. very fine
day.
I started Olive's dress.

April

SATURDAY, 1

(91--274)

1905

Pa choring and finished piling
the wood. Ma, Olive and Brock
at Drayton in afternoon.
Bright forenoon, but dull and dark
in afternoon. rather raw cold
wind.

Working at Olive's brown dress all day

SUNDAY, 2

(92--273)

At home all day.
dull all day. rather raw east-
wind.

MONDAY, 3

(93--272)

Pa did chores, then he and Ma loaded
up the hogs and he took them to
Woburnfield. Will Walker came down after
dinner then he and Pa cutting up limbs
in bush. Came on rain after supper
and rained quite hard. quite bright-
at times strong, rather cold east-wind.
Will stayed all night.

April

TUESDAY, 4

(94-271)

1905

Da done the chores. Then split a few ^{packs} blocks of wood before dinner. Jack Walker up here in forenoon. Da helping Jack Walker clean up seed grain in afternoon. Will went home after breakfast. quite a rain before breakfast. dull till noon. then quite fine with very strong wind. very sultry, but turned colder towards night. Miss Craig not here.

WEDNESDAY, 5

(95-270)

Da done up the chores in forenoon then he and Watt cleaning up seed grain here in afternoon. Tom Henderson and Burrows Peering Agents here in forenoon. rather cold day, but a little milder towards night. Cloudy at times.

quite hard frost.

THURSDAY, 6

(96-269)

Da did up the chores, then lying round in the house all afternoon. He took sick in the night, with diarrhoea and his stomach feels very weak.

Mr. Walker and Chester drew two loads of straw home in afternoon. dull and cloudy, with quite a flurry of snow in afternoon. a little milder towards night.

April

FRIDAY, 7

(97-268)

1905

Da cleaned out the stables, then
lying round rest of day. Fell a little
better but still very weak.
Brock came home sick to night;
quite bright, but cold wind.

SATURDAY, 8

(98-267)

Will Walker came down this morning. Did
up chares and cleaned out pens, then he and
Da started to clip "Mark", finished him after
dinner and Olive and I went to town.
Da and Will fanning up some oats for Will.
Da and Will gone to town after supper.

very fine bright day, but cold wind
hard frost this morning.

SUNDAY, 9

(99-266)

Ma and Brock up to see Miss
Stone in afternoon. Da and Ma down
to J. Hilborn's after tea to see old
Mr. Lundy. Olive and I at Grandma's
for dinner. Sara Burrows here in evening.
Lovely bright afternoon. dull forenoon
rather strong wind quite warm.

April

MONDAY, 10

(100-265)

1905

Da did up chores, then John Walter came up and they cleaned up wheat - then took farming mill over to Wot, just before milking. Ma helping Mrs. Curious paper the boys' chamber. raining almost steady till three o'clock then cleared up. quite warm gentle rain. mild night.

TUESDAY, 11

(101-264)

Da did up the chores then went over and helped Wot. to clean up seed grain the rest of day. Miss Craig here and gave us our lessons. rather dull forenoon but got brighter as the day went on. colder towards evening freezing at night.

WEDNESDAY, 12

(102-263)

Da did up the chores, then went over and helped Wot, finish farming up seed grain. Then Da took team to town and got them shod. Brought home a Butter-walker. Ma at Drayton in forenoon and got Mark shod. Lovely bright day. quite strong wind in afternoon. warm.

April

THURSDAY, 13

(103-262)

1905

Da did up chores and cleaned out pens in forenoon. Went to Drayton in afternoon and had Dick shud. Spring Horse Show to-day. Beautiful bright day but quite cold in evening.

FRIDAY, 14

(104-261)

Da done the chores, then he filled a pig. Mr. Burrows helping. Hitched up the coll. with Molly, for first time, and drove them on the plines in the afternoon. rather dull day.

snow flurries at times
Colder towards night.

SATURDAY, 15

(105-260)

Da done the chores in forenoon, then he and Brock took piece of meat up to Hall Rich. Drove coll. for first to wagon. Drawing a few rails from old orchard fence over to house. Olive walked to town in afternoon. Got two teeth filled quite a cold day. heavy snow flurys in afternoon.

April

SUNDAY, 16

(106-259)

1905

Pa and Ma over to Dick Lowe's to-day.
rather bright at times, with
heavy snow storms towards
evening. high wind and pretty
cold.

MONDAY, 17

(107-258)

Mr. Chas. Walker got 33 bush. of oats @ 40¢ bush.
this forenoon.

Pa dove up the chares and cleared
pens in forenoon. Drove up some
limbs from bush, then Bob Gass
came along for seed Barley. Very
wintry morning. ground covered
with snow, very heavy falls of snow
and stormy at times all day.
quite cold. rather bright

TUESDAY, 18

(108-257)

Pa did up chares then drawing up limbs
from bush till he cracked the "reach" of waggon
then drawing rails off sideroad.
Bush very soft. terrible snow storms at-
times in forenoon, slight flurries in
afternoon. quite cold. C. Hilborn and Will
brought engine and saw here from Louery's
after tea to saw wood.
Miss Craig not here.

April

WEDNESDAY, 19

(109-256)

1905

Will came down this forenoon and helped with the chores, then they drew rest of rails from side-road and filled tank before dinner. Ma at Drayton in forenoon. Wat and Chester helping saw up rails and timbs.

very fine day. high wind all day, rather cold in morning. snow all disappeared and ground drying very quickly.

THURSDAY, 20

(110-255)

Da done up chores in forenoon and cleaned out pens. I went to town after dinner to send Dr. Pichel up to see Vesta. She has inflammation of bowels. Da piling wood in afternoon. quite mild day.

rather dull spitting rain in afternoon. Will Walker here in forenoon for a couple of bags of seed oats and took old Dick over to work Lumber's horse sick.

GOOD FRIDAY (Dominion)

FRIDAY, 21

(111-254)

Da done up the chores, then piling up the wood rest of day. raining through night and turned to sleet with heavy fall of snow wet and disagreeable, quite fine at night. Brock went to town after dinner with an article instrument of Dr. Pichel's. rather raw day.

April

SATURDAY, 22

(112-253)

1905

Da done chores and cleared out pens in forenoon. He and Brock finished filling wood in afternoon. Olive walked to Drayton in forenoon and got some teeth filled. Mr. Corbett here in evening to see frogs. very bright all day. Snow all gone again. milder towards night. froze hard.

SUNDAY, 23

(113--252)

Easter Sunday.

Ma, Olive and I up to English Church in forenoon. Olive and I walked down to J. Hillborn's in afternoon. Old Mr. Lundy dead. beautiful bright day. rather cool wind.

EASTER MONDAY (Dominion)

MONDAY, 24

(114-251)

Da and Brock done the chores, then cleared out pens and cleaned up the stock bottoms. Will brought old Dick home. Da plowing orchard and fence bottom in afternoon. Ma and I at Mr. Lundy's funeral and down town. rather dull forenoon, but brightened up towards noon, and got pretty windy. rather cold. Bill Barry here in evening

April

TUESDAY, 25

(115-250)

1905

Pa and Brock done the chores, then Pa plowing in orchard all day. Ma & Grandma's making soap out of "Gillette Lye", in afternoon.

very beautiful day, quite strong wind in afternoon. Miss Craig not here.

WEDNESDAY, 26

(116-249)

Pa and Brock done the chores, then finished plowing the orchard, then started to cultivate field along side wire fence. Olive walked to town in forenoon got some teeth pulled. Warm. Bertin here for dinner. Aunt Emma here in afternoon rather dull in forenoon, but turned out very fine. quite hot afternoon. ground rather wet.

THURSDAY, 27

(117-248)

Pa done some of the chores, then sowed what he cultivated yesterday, in forenoon. Finished the chores at noon and got John Walker's three horse cultivator and finished the field to-night. Olive and Brock up to Miss Stone's for Rose bush, in afternoon. very fine day. quite hazy and pretty warm.

April

FRIDAY, 28

(118-247)

1905

Pa finished sowing what he cultivated yesterday afternoon and then harrowed it. Finished about four o'clock, then cultivating root ground.

very fine day. pretty warm, but good breeze. hazy and smoky all day. planted a few potatoes after supper.

SATURDAY, 29

(119-246)

Pa disced the wet part of root ground finished cultivating it then sowed and harrowed it. Mr. Gorth here for dinner, but couldn't fix pump as he had not a windlass. Oliver and I at town in forenoon. little rain in the night and a sprinkle this morning. cleared off and was fine afternoon, strong wind. Pa cleaned pens and disced a piece of the orchard after tea. Have about 15 acres sowed to night.

SUNDAY, 30

(120-245)

At home all day. We children back to bush in afternoon. very few flowers out. very dull day, quite cold and very cloudy.

May

MONDAY, 1

(121-244)

1905

Da cultivating in forenoon and sowing what he cultivated, in afternoon, back at Uncle Richd's line fence. Ma took Olive down to Drayton this morning. She starting to school in town and boarding at Sam Hendersons. rather dull and cold this forenoon, but cleared off and was quite bright. Cheese factory started John Walker milk drawer.

TUESDAY, 2

(122-243)

Da done up the chores, then went out about ten and disced in field back of Poplars. After dinner he harrowed what was sowed the day before, then cultivating till six o'clock. Miss Craig here and gave me a lesson. Planted few potatoes and beans in orchard after supper. Snowing and sleetin' before breakfast; sprinkle of rain after breakfast, then cleared off and was fine afternoon, searching east wind.

WEDNESDAY, 3

(123-242)

Da done the chores, then took a quilt of chup to Drayton in forenoon. Da cultivating some and sowing this afternoon. I went to Drayton before dinner and got Mrs. Gordon to fit my blue dress. quite heavy showers this morning, then cleared off and was very hot the rest of day. Thundering at night and looking like rain.

May

THURSDAY, 4

(124-241)

1905

Da done the chores, then went and harrowed behind Poplars, brought cultivator up with him, and broke the tongue coming up. Picked some stone off little field on other place and got J. Walker's cultivator before dinner. Cultivated field behind Grandpa's dining house and started in the one this way. Roy sowing oats in afternoon where Da cultivated. strong wind fine afternoon. turned colder through night - foggy morning.

FRIDAY, 5

(125-240)

Da done the chores, then he and Unell Richards two teams and Ross McEwing working on other place. Cultivated and sowed 14 acre field and 6 acres. Brock went for olive after school. Mr. & Mrs. Jim Gregory here in evening for short while. Jim Bready here for first time for dinner went to Drayton farm here. foggy morning cleared off and was fine day. sprinkle of rain about four. heavy showers went round. quite a breeze and warm.

SATURDAY, 6

(126-239)

Da harrowed what was sowed yesterday in forenoon. Went to town about four o'clock for grist. Professor Rayner came here to tune piano. Stayed for dinner. came on a drizzling rain about ten o'clock. rained very steadily and hard till about four o'clock, turned quite cool.

Mother 42 years old.

May

SUNDAY, 7

(127-238)

1905

Da and I down to ^{old} Mrs. Hambley's funeral in afternoon. dull and dark forenoon, but turned out fine in afternoon. very high wind, but went at night. Mr. & Mrs. D. Henderson called to night. had been over to Dick Loves.

MONDAY, 8

(128-237)

Da done up some chores, then Pat and Uncle Rich helped him load 13 hogs and he took them to Moorefield in forenoon. Turned young cattle out for first time, in afternoon, into field beside barn. then drawing out manure onto other place to spread round fence when they could not get in winter time. quite heavy shower after dinner, quite cool and windy all day. rather bright forenoon. Brock took line back to school this morning.

TUESDAY, 9

(129-236)

Da done the chores then Harry and Roy came down with their teams and all drew out manure ^{on other place}. Uncle Rich here also. Miss Craig here for dinner. Bill Barnum here for while in evening quite cold wind, bright at times, then dull again.

May

WEDNESDAY, 10

(130-235)

1905

Uncle Rich^{ds} two teams came down this morning to gang plow. Boss up with his team. Da ganging also, in field behind old orchard. Didn't get finished. Ma and Grandma at Dayton in forenoon.

Ma got brown straw hat.

dull all day. no sunshine, sprinkle of rain about four o'clock.

THURSDAY, 11

(131-234)

Da and Harry, sowed and (harrowed twice) half of field behind old orchard. Ma helping Grandma make soap in afternoon.

Minnie Walker and Sara Burrows here in evening. dull and quite hazy all day. scarcely any sunshine.

FRIDAY, 12

(132-233)

Da and Harry finished the seeding at noon to-day. Da cleared out pens and covered a patch of twitch grass with it, in wheat field. then cultivated in turnip ground. Jim Bready here for dinner. Brock went for Olive brand by the 10th and she came round other way with Hilbonds. Da gone to town at night. got to pay C. White some money. very fine afternoon. dull morning. strong breeze. beautiful night. Alice Page 20 years old

May

SATURDAY, 13

(133-232)

1905

Da done the chores, then cultivating till noon with John Walkers cultivator, on turnip and mangol ground. Took cultivator home and brought up turrip drill, then sowed mangols 36 rows. Miss Stone came down this forenoon and Brock drove her to town. He also took back Uncle Rich's grass seed. Ma dug over pansy bed in afternoon. very fine day. and a lovely night.

SUNDAY, 14

(134-231)

Ma at Grandma's in afternoon
Mr. Craig here for while.
very heavy rain this morning.
cleared off and was very hot at times.

MONDAY, 15

(135-230)

Da done the chores, then cleared rubbish out of orchard and disced it till noon. Digging between trees in afternoon. Brock drove Ullie back to school this morning. Mr. Craig got load of hay this forenoon out of barn.
very disagreeable forenoon. little seeds of rain at times. very dull afternoon. rather cool.
will go to factory every day now.

May

TUESDAY, 16

(136-229)

1905

Pa digging between trees in orchard in forenoon. Throwing rotten turnips out of root-house in afternoon. Let cows out for first time at noon, on to other place. We washed blankets in afternoon. Miss Craig here in forenoon. quite fine forenoon, but quite a big shower in afternoon.

WEDNESDAY, 17

(137-228)

Pa plowed little patch in front and some corn ground other side of driving house in forenoon, working on corn ground and harrowing field in front. Miss Stone and Laurence here for dinner. Pa at town in afternoon for drive. no school rest of week. Teachers Convention. quite fine at times, then again, cloudy. thundering at noon.

4

THURSDAY, 18

(138-227)

Pa and Wat made gravel box in forenoon. Then over helping draw Burrows barn to-gether in afternoon. Brock up to Wooddisee for strawberry plants in afternoon. Pa down helping Grandma pack up things, all day. quite heavy rain in forenoon, raw, dull and cold in afternoon.

Uncle Willie came home to-night.