

The book cover is decorated with a complex marbled pattern. The pattern consists of swirling, shell-like shapes in shades of red, blue, and white, set against a dark background. The marbling is dense and covers the entire surface of the cover. In the center, there is a rectangular label with a thin black border. The label is made of a light-colored, slightly textured paper. The text on the label is printed in a bold, serif font. The word "DAILY" is at the top, "JOURNAL" is in the middle, and "1906" is at the bottom. There is a handwritten "1906" to the right of the printed "1906". There is also some faint, illegible handwriting in the top left corner of the label. The book shows signs of age, with some wear and a small tear at the top center.

DAILY  
JOURNAL  
1906 1906



# CALENDAR FOR 1906.

1906.	Sunday.	Monday.	Tuesday.	Wednesday.	Thursday.	Friday.	Saturday.	1906.	Sunday.	Monday.	Tuesday.	Wednesday.	Thursday.	Friday.	Saturday.
JAN.	..	1	2	3	4	5	6	JULY.	1	2	3	4	5	6	7
	7	8	9	10	11	12	13		8	9	10	11	12	13	14
	14	15	16	17	18	19	20		15	16	17	18	19	20	21
	21	22	23	24	25	26	27		22	23	24	25	26	27	28
	28	29	30	31	..	..	..		29	30	31	..	..	..	..
FEB.	..	..	..	..	1	2	3	AUG.	..	..	..	..	..	..	..
	4	5	6	7	8	9	10		5	6	7	8	9	10	11
	11	12	13	14	15	16	17		12	13	14	15	16	17	18
	18	19	20	21	22	23	24		19	20	21	22	23	24	25
	25	26	27	28	..	..	..		26	27	28	29	30	31	..
MAR.	..	..	..	..	1	2	3	SEPT.	..	..	..	..	..	..	1
	4	5	6	7	8	9	10		2	3	4	5	6	7	8
	11	12	13	14	15	16	17		9	10	11	12	13	14	15
	18	19	20	21	22	23	24		16	17	18	19	20	21	22
	25	26	27	28	29	30	31		23	24	25	26	27	28	29
APRIL.	..	..	..	..	..	..	..	OCT.	30	..	..	..	..	..	..
	1	2	3	4	5	6	7		..	1	2	3	4	5	6
	8	9	10	11	12	13	14		7	8	9	10	11	12	13
	15	16	17	18	19	20	21		14	15	16	17	18	19	20
	22	23	24	25	26	27	28		21	22	23	24	25	26	27
	29	30	..	..	..	..	..		28	29	30	31	..	..	..
MAY.	..	..	1	2	3	4	5	NOV.	..	..	..	..	1	2	3
	6	7	8	9	10	11	12		4	5	6	7	8	9	10
	13	14	15	16	17	18	19		11	12	13	14	15	16	17
	20	21	22	23	24	25	26		18	19	20	21	22	23	24
	27	28	29	30	31	..	..		25	26	27	28	29	30	..
JUNE.	..	..	..	..	..	1	2	DEC.	..	..	..	..	..	..	1
	3	4	5	6	7	8	9		2	3	4	5	6	7	8
	10	11	12	13	14	15	16		9	10	11	12	13	14	15
	17	18	19	20	21	22	23		16	17	18	19	20	21	22
	24	25	26	27	28	29	30		23	24	25	26	27	28	29
	..	..	..	..	..	..	..		30	31	..	..	..	..	..



Robt Phelps  
Brampton  
Ontario

DOMINION DIARY

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# DAILY JOURNAL

... FOR ...

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## 1906

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# 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.
<b>1</b>	4.86	66	7	<b>51</b>	248.20	00	0								
<b>2</b>	9.73	33	3	<b>52</b>	253.06	66	7			<b>5.0</b>	1.21.7	<b>10.0</b>	2.43.3	<b>15.0</b>	3.65.0
<b>3</b>	14.60	00	0	<b>53</b>	257.93	33	3	1	0.02.0	1	1.23.7	1	2.45.4	1	3.67.0
<b>4</b>	19.46	66	7	<b>54</b>	262.80	00	0	2	0.04.1	2	1.25.7	2	2.47.4	2	3.69.1
<b>5</b>	24.33	33	3	<b>55</b>	267.66	66	7	3	0.06.1	3	1.27.8	3	2.49.4	3	3.71.1
<b>6</b>	29.20	00	0	<b>56</b>	272.53	33	3	4	0.08.1	4	1.29.8	4	2.51.4	4	3.73.1
<b>7</b>	34.06	66	7	<b>57</b>	277.40	00	0	5	0.10.1	5	1.31.8	5	2.53.5	5	3.75.1
<b>8</b>	38.93	33	3	<b>58</b>	282.26	66	7	6	0.12.2	6	1.33.8	6	2.55.5	6	3.77.2
<b>9</b>	43.80	00	0	<b>59</b>	287.13	33	3	7	0.14.2	7	1.35.9	7	2.57.5	7	3.79.2
<b>10</b>	48.66	66	7	<b>60</b>	292.00	00	0	8	0.16.2	8	1.37.9	8	2.59.6	8	3.81.2
<b>11</b>	53.53	33	3					9	0.18.3	9	1.39.9	9	2.61.6	9	3.83.3
<b>12</b>	58.40	00	0	<b>61</b>	296.86	66	7	10	0.20.3	10	1.41.9	10	2.63.6	10	3.85.3
<b>13</b>	63.26	66	7	<b>62</b>	301.73	33	3	11	0.22.3	11	1.44.0	11	2.65.6	11	3.87.3
<b>14</b>	68.13	33	3	<b>63</b>	306.60	00	0								
<b>15</b>	73.00	00	0	<b>64</b>	311.46	66	7	<b>1.0</b>	0.24.3	<b>6.0</b>	1.46.0	<b>11.0</b>	2.67.7	<b>16.0</b>	3.89.3
<b>16</b>	77.86	66	7	<b>65</b>	316.33	33	3	1	0.26.4	1	1.48.0	1	2.69.7	1	3.91.4
<b>17</b>	82.73	33	3	<b>66</b>	321.20	00	0	2	0.28.4	2	1.50.1	2	2.71.7	2	3.93.4
<b>18</b>	87.60	00	0	<b>67</b>	326.06	66	7	3	0.30.4	3	1.52.1	3	2.73.8	3	3.95.4
<b>19</b>	92.46	66	7	<b>68</b>	330.93	33	3	4	0.32.4	4	1.54.1	4	2.75.8	4	3.97.4
<b>20</b>	97.33	33	3	<b>69</b>	335.80	00	0	5	0.34.5	5	1.56.1	5	2.77.8	5	3.99.5
				<b>70</b>	340.66	66	7	6	0.36.5	6	1.58.2	6	2.79.8	6	4.01.5
								7	0.38.5	7	1.60.2	7	2.81.9	7	4.03.5
								8	0.40.6	8	1.62.2	8	2.83.9	8	4.05.6
								9	0.42.6	9	1.64.3	9	2.85.9	9	4.07.6
								10	0.44.6	10	1.66.3	10	2.87.9	10	4.09.6
								11	0.46.6	11	1.68.3	11	2.90.0	11	4.11.6
<b>21</b>	102.20	00	0	<b>71</b>	345.53	33	3	<b>2.0</b>	0.48.7	<b>7.0</b>	1.70.3	<b>12.0</b>	2.92.0	<b>17.0</b>	4.13.7



21	102.20	00	0	71	345.53	33	3	2.0	0.48.7	7.0	1.70.3	12.0	2.92.0	17.0	4.13.7
22	107.06	66	7	72	350.40	00	0	1	0.50.7	1	1.72.4	1	2.94.0	1	4.15.7
23	111.93	33	3	73	355.26	66	7	2	0.52.7	2	1.74.4	2	2.96.1	2	4.17.7
24	116.80	00	0	74	360.13	33	3	3	0.54.8	3	1.76.4	3	2.98.1	3	4.19.8
25	121.66	66	7	75	365.00	00	0	4	0.56.8	4	1.78.4	4	3.00.1	4	4.21.8
								5	0.58.8	5	1.80.5	5	3.02.1	5	4.23.8
								6	0.60.8	6	1.82.5	6	3.04.2	6	4.25.8
26	126.53	33	3	76	369.86	66	7	7	0.62.9	7	1.84.5	7	3.06.2	7	4.27.9
27	131.40	00	0	77	374.73	33	3	8	0.64.9	8	1.86.6	8	3.08.2	8	4.29.9
28	136.26	66	7	78	379.60	00	0	9	0.66.9	9	1.88.6	9	3.10.3	9	4.31.9
29	141.13	33	3	79	384.46	66	7	10	0.68.9	10	1.90.6	10	3.12.3	10	4.33.9
30	146.00	00	0	80	389.33	33	3	11	0.71.0	11	1.92.6	11	3.14.3	11	4.36.0
31	150.86	66	7	81	394.20	00	0	3.0	0.73.0	8.0	1.94.7	13.0	3.16.3	18.0	4.38.0
32	155.73	33	3	82	399.06	66	7	1	0.75.0	1	1.96.7	1	3.18.4	1	4.40.0
33	160.60	00	0	83	403.93	33	3	2	0.77.1	2	1.98.7	2	3.20.4	2	4.42.1
34	165.46	66	7	84	408.80	00	0	3	0.79.1	3	2.00.8	3	3.22.4	3	4.44.1
35	170.33	33	3	85	413.66	66	7	4	0.81.1	4	2.02.8	4	3.24.4	4	4.46.1
								5	0.83.1	5	2.04.8	5	3.26.5	5	4.48.1
								6	0.85.2	6	2.06.8	6	3.28.5	6	4.50.2
36	175.20	00	0	86	418.53	33	3	7	0.87.2	7	2.08.9	7	3.30.5	7	4.52.2
37	180.06	66	7	87	423.40	00	0	8	0.89.2	8	2.10.9	8	3.32.6	8	4.54.2
38	184.93	33	3	88	428.26	66	7	9	0.91.3	9	2.12.9	9	3.34.6	9	4.56.3
39	189.80	00	0	89	433.13	33	3	10	0.93.3	10	2.14.9	10	3.36.6	10	4.58.3
40	194.66	66	7	90	438.00	00	0	11	0.95.3	11	2.17.0	11	3.38.6	11	4.60.3
41	199.53	33	3	91	442.86	66	7	4.0	0.97.3	9.0	2.19.0	14.0	3.40.7	19.0	4.62.3
42	204.40	00	0	92	447.73	33	3	1	0.99.4	1	2.21.0	1	3.42.7	1	4.64.4
43	209.26	66	7	93	452.60	00	0	2	1.01.4	2	2.23.1	2	3.44.7	2	4.66.4
44	214.13	33	3	94	457.46	66	7	3	1.03.4	3	2.25.1	3	3.46.8	3	4.68.4
45	219.00	00	0	95	462.33	33	3	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
46	223.86	66	7	96	467.20	00	0	7	1.11.5	7	2.33.2	7	3.54.9	7	4.76.5
47	228.73	33	3	97	472.06	66	7	8	1.13.6	8	2.35.2	8	3.56.9	8	4.78.6
48	233.60	00	0	98	476.93	33	3	9	1.15.6	9	2.37.3	9	3.58.9	9	4.80.6
49	238.46	66	7	99	481.80	00	0	10	1.17.6	10	2.39.3	10	3.60.9	10	4.82.6
50	243.33	33	3	100	486.66	66	7	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. Linet†, 70 lbs. Castor beans, 40 lbs. Potatoes, 60 lbs. Turnips, 60 lbs. Carrots, 60 lbs. Parsnips, 60 lbs. Beets, 60 lbs. Onions‡, 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 carcase or part thereof of any deer raised or bred by any person, company or association of persons upon his or their own lands.

## 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 packed for exportation, according to the general usage and custom of trade, shall be free of duty.

All such special packages or coverings as are of any

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 the (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 item 436 of Schedule A, may, when imported direct from any British colony or possession, be entered for duty or taken out of warehouse for consumption in Canada



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.

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,

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 surtax 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.

<p><i>℥ c. ad val.</i> Absinthe, \$2.40 per Imp. Gal. Acetate of Lime ..... 20 Acetate and Nitrate of Lead, not ground ..... Free Acid, Acetic Acid and Pyrologneous, n.e.s., &amp; vinegar, a specific duty of fifteen cents for each gallon 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 two cents. 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. Acid, Acetic Acid crude, and Pyrologneous crude, of any strength not exceeding thirty per cent ..... 25 Acid, Muriatic and Nitric, and all mixed acids ..... 25 Acid, Oxalic and Boracic ..... Free Acid, Phosphate, n.o.p. .... 25 Acid, Sulphuric ..... 25 Acid, Tartaric, in crystals ..... Free Acid, Tannic ..... Free Acids, other acids n.e.s. .... 20 Aconite Root ..... Free Acorns as Nuts ..... 2 cts. per lb. 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, chromotypes, 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. Alabaster, Spar, Terra Cotta or Composition Ornaments. .... 35 Ale, Beer and Porter, in Bottles (6 q. or 12 p. to Imp. gal.) 24c.</p>	<p><i>℥ c. ad val.</i> Argols ..... Free Artist color boxes Japanned.... 25 Arms, including Muskets, Rifles and other fire arms, n.e.s. .... 30 Army and Navy and Canadian Military Arms, Clothing, Mus. Instruments for Bands, Military Stores and Munition of War... Free Arrowroot ..... 20 Arsenic ..... Free Arseniate of Aniline ..... Free Articles for the use of Governor-General ..... 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 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 Articles ex-warehoused for ship's stores ..... Free Artificial Flowers ..... 25 Artificial Limbs ..... Free Artificial Teeth, until April 1, 1905 ..... 10 Artificial Teeth, after April 1, 1905 ..... Free Asbestos, in any form other than Crude, and all manufactures thereof ..... 25 Ashes, Pot and Pearl, in packages of not less than twenty-five pounds weight ..... Free Asparagus ..... 25 Asphalt or Asphaltum, and Bone Pitch, Crude only ..... Free Awnings and Tents ..... 35 Axle Grease ..... 20  Rabbit Metal ..... 10 Bacon and Hams, Shoulders and Sides ..... 2 cents per lb. Bacteriological products or serums for subcutaneous injection ..... Free 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 Baking Powders, 6 cents per lb. The weight of the packages to</p>	<p><i>℥ c. ad val.</i> Bitters, n.e.s., \$2.40 per Imp. gal. Blackening, Shoe and Shoemakers' Ink, shoe, harness and leather dressing, and harness-soap ... 25 Black Lead, plumbago manufacture ..... 25 Black Book Muslin ..... 35 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. Bladders ..... 20 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 Blinds of wood, metal or other material not textile or paper. 30 Blood albumen, tannic acid, antimony salts, tartar emetic and grey tartar ..... Free Blueing, Laundry, of all kinds. . 25 Blue Vitriol ..... Free Bolting Cloth, not made up ... Free Bone Dust and Ash for manuf. of Phosphate and Fertilizers.. Free Bone Dust, unmanufactured... Free Bone Black ..... Free Bones, crude, not manuf., burnt, calcined, ground, or steamed. Free Bones, burnt, calcined ..... 20 Bone, manufactures of, fancy... 35 Bone, manufactures of, n.e.s. ... 20 Bone Pitch, crude only ..... Free Bone, Cattle Fish ..... Free Bonnets, n.e.s. .... 30 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 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 Books, viz.: Books on the application of science to industries of all kinds, including books on agriculture, horticulture, forestry, fish and fishing, mining, metallurgy, architecture, electric and other engineering,</p>	<p><i>℥ c. ad val.</i> from Leather Board ..... 25 Boot and Shoe Dressing ..... 25 Boot, Shoe and Stay Laces, of any material ..... 30 Botanical Specimens ..... Free Borax, ground or unground, in bulk of not less than twenty-five pounds only ..... Free Box Wood Rules ..... 25 Boxes, paper boxes, empty, plain. 35 Boxes, cash ..... 25 Boxes and Writing Desks, fancy and ornamental ..... 35 Braces or Suspenders and metal parts thereof ..... 35 Braids of all kinds ..... 35 Bran, Mill Feed ..... 20 Brass, 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 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 Brass Wire, plain ..... 10 Brass, ribs of iron or steel, runners, rings, caps, notches, ferules, 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 Brass Pumps ..... 30 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 Brass and copper nails, rivets, tacks and burrs ..... 30 Brass tubing, cased ..... 30 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 Brick, Fire, n.e.s. .... 20 Brick, hollow and porous ..... 20 Brick, Building ..... 20</p>
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Imp. gal.  
 Ale, Beer and Porter, in Casks, or  
 otherwise than Bottles....16c.  
 Imp. gal.  
 Albumn, 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,  
 ½c. 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 Alu-  
 minium 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, 1½c. per lb...  
 Animals brought into Can. temp.  
 & for a period not exceeding 3  
 months, for the purpose of ex-  
 hibition.....Free  
 Aniline Dyes and Coal Tar Dyes,  
 in bulk or packages of not less  
 than one pound weight, includ-  
 ing Alizarine and artificial  
 Alizarine .....Free

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 ex-  
 change, 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  
 25



carpentry, ship-building, mechanism, dyeing, bleaching, tanning, weaving and other mechanic 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 <i>bona fide</i> 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	Free
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 Gum, 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..... $\frac{1}{2}$ 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
Burrs, Ditch.....	Free



## CANADIAN TARIFF OF CUSTOMS (Continued)

	℥ c. ad val.		℥ c. ad val.
Calumba Root, unground.....	Free		
Camwood and Sumac, and Extract of, for dyeing or tanning. Free			
Candied Peel, lemon, orange and citron.....	30		
Candles, Tallow.....	25		
Candles, Paraffine Wax.....	25		
Candles and Tapers, all others, including Sperm.....	25		
Candle Wick and Lamp Wicks.....	25		
Cane or Rattan, split or otherwise manufactured.....	15		
Cane and Rattan, not manufactured.....	Free		
Canoes, skiffs, or open pleasure sail boats of any material....	25		
Canton Flannel, white.....	25		
Canton Flannel, printed or dyed	35		
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		
Caps, Percussion Copper, for blasting.....	30		
Capsules for Bottles, to be rated according to material.	30		
Carbons, electric light, and carbon points of all kinds, n.e.s.	35		
Carbons, over six inches in circumference.....	15		
Cardboard.....	35		
Cards, show cards, 15c. per lb.	15		
Cards, for playing, 6 cts. per pack.	35		
Carpet bags, trunks, and valises, hat boxes, tool bags or baskets, satchels, reticules, musical instrument cases, purses, portmanteaus, 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 carpets, and carpets n.e.s.....	35		
Carpeting, rugs, mats, and matting 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, children's carriages and sleds, and	30		
	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 not less than 25 lbs. weight.. Free			
Chronometer Clocks, as Clocks..	25		
Chronometer Watches.....	25		
Chronometers and Compasses for Ships.....	Free		
Chronos, Chromotypes, Oleographs, photographs, artotypes, 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.....	20		
Churns, brooms, pounders and rolling pins, whisks and washboards.....	20		
Cider, not clarified or refined, 5 cents per im. gallon.	20		
Cider, clarified or refined, 10 cents per im. gallon.	20		
Cigars and Cigarettes, the weight of the cigarettes to include 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 movements, complete or in parts..	25		
Clothes Wringers for domestic use and parts thereof.....	35		
Clothing, Cotton, Silk and Linen	35		
Clothing, ready-made, and wearing apparel of every description, 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 charitable purposes.....	Free		
Clothing, imported by and for use of army and navy, or for Canadian Militia. Dutiable according to material. Duty refunded upon reference to Department.	35		
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	30		
	country of growth and production, 2c. per lb. and.....	10	
Coffee, roasted or ground, and all imitations of and substitutes for, n.e.s., 2 cts. per lb.	30		
Coffee, extract of, or substitutes for, of all kinds..	30		
Coffee and Milk.....	30		
Coffee Mills.....	30		
Coffins and Caskets, of any materials 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 xyolite.....	35		
Collars, lace collars.....	35		
Collodion.....	20		
Cologne water, alcoholic perfumes, 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 weighing 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 Saddlers' hardware.....	30		
Commercial blank forms.....	35		
Communion Plate imported by and for use in Churches.....	Free		
Composition Metal for the manufacture 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, 3½ cents per lb.	35		
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		
	℥ c. ad val.		
Cotton wadding, batting, batts dyed or not.....	25		
Cotton warps and cotton yarns, dyed or undyed, n.e.s.....	25		
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, Compositon.....	25		
Crocks, earthenware.....	30		
Crowlars.....	30		
Cream Separators, materials which enter into the construction 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 Xyolite	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.....	Free		
Curtains, trimmed or untrimmed	35		
Cutlery: carvers, knives and forks of steel, butcher and table steels, oyster, bread, kitchen, cooks', butcher, shoe, farrier, putty, hacking, and glaziers' knives, spatulas or palette knives, razors, erasers, or office knives, pen, pocket, pruning, sportsman and hunters' knives, manicure files, scissors, trimmers, and barbers', tailors' and lamp shears, horse and toilet clippers, and all like cutlery, plated or not, n.o.p.....	30		
Cut Flowers.....	20		
	℥ c. ad val.		
Damask of Cotton, or Linen.....	30		
Decalcomanie, or transfer pict's. 15c. per lb.	10		
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	30		



finished parts thereof, n.o.p. . . . .	35
Provided that for duty purposes the minimum value of an open buggy shall be forty dollars, and the minimum value of a covered buggy shall be fifty dollars.	
Farm & Freight Wagons, Carts, Drays and similar vehicles. . . . .	25
Carriage Hardware . . . . .	30
Carriages of travellers, and Carriages 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, unmanufactured . . . . .	Free
Caustic Soda . . . . .	Free
Cases, for jewels, watches, silver and plated ware, cutlery, and other like articles of any material . . . . .	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.	

yard, when imported exclusively for the manufacture of mackintosh clothing, under regulations to be adopted by the Governor in Council. . . . . 15

Coal, and Coal Dust, Anthracite. Free

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. Congress fixes the duty on such slack coal at a rate not exceeding 15c. per ton of 2240 lbs., then the duty on such coal imported into Canada, as provided in this item, shall be the minimum duty on such coal from all countries, notwithstanding 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 exceeding 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 proclamation shall then be the minimum duty on such coal from all countries, notwithstanding section 17 of this Act.

Coke . . . . . Free



Copper, precipitate of, crude ..Free  
 Coppers, Sulphate of Iron.....Free  
 Copy Books..... 35  
 Copying Presses ..... 30  
 Cords and Tassels of silk or any  
 other material ..... 35  
 Cordage of all kinds..... 25  
 Cordials (see Spirituous Liquors)  
 Corduroy, white ..... 25  
 colored..... 35  
 Corn, Indian, n.e.s. ....Free  
 Corn, Indian, for purposes of dis-  
 tillation, subject to regulations  
 to be approved by the Gover-  
 nor in Council, 7½c. per bush.  
 Cornmeal, including the duty on  
 the barrel..... 25c. per bbl.  
 Corks and manufactures of Cork-  
 wood or Cork-bark ..... 20  
 Cork-wood or bark, unmanufa..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  
 Cottons, Fabrics, printed, dyed,  
 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

being furniture) .....Free  
 Diamonds, set..... 30  
 Diamonds, unset, dust or bort,  
 and black Diamonds for borers.Free  
 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  
 Dualin, 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 1lb. 20  
 Dye, jet black.....Free  
 Dyeing or Tanning Articles in a  
 crude state, used in dyeing or  
 tanning, n.e.s.....Free



# CANADIAN TARIFF OF CUSTOMS (Continued)

	Fr c. ad val.
columns, in any language other than French and English, and of books and bases, and matrices and copper shells for the same, whether composed wholly or in part of metal or celluloid.....	Free
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.	Free
Electrotypes, Stereotypes, and celluloids of newspaper columns and bases for the same, composed wholly or partly of metal or celluloid, ½c. per sq. in., and matrices or copper shells of the same, 1½c. per sq. inch.	Free
Embalming Boards.....	30
Embossed Paper, extra heavy, for cracked and damaged walls	35
Embroideries, n.e.s.....	35
Embroideries, white cotton.....	25
Emery in bulk, crushed or ground	Free
Emery and Sand Paper.....	25
Emery Wheels.....	25
Enamelled Iron Hollow-ware.....	30
Engines, Locomotives.....	35
Engines, Fire.....	35
Engines, Fire, Chemical.....	35
Engines, steam, of ships or other vessels built in any foreign country, etc.....	25
Engines, all others, and boilers, n.e.s.....	25
Engravings and Prints.....	20
Entomology, specimens of.....	Free
Envelopes, paper, of all kinds.....	35
Ergot.....	Free
Esparto, or Spanish Grass, and other grasses and pulp of, including fancy grasses, dried, but not colored or otherwise m'f'd.	Free
Essences or Extracts, mixed with spirits.....	\$2.40 per I.G., and 30
Essential Oils.....	10
Ether, Sulphuric.....	25
Excelsior for Upholsters' use.....	25
Extract of Logwood, fustic, oak, and of oak bark.....	Free
Extract of Malt, for medicinal and baking purposes, n.e.s.....	25
Extract of Fluid Beef, not medicated, and soups.....	25
Eyeglasses of Brass, Shoe.....	Free
Eye glasses, finished.....	30
Eye glasses, unfinished, and metal parts thereof.....	20
Fancy Grasses, dried, but not colored nor otherwise m'f'd.....	Free

	Fr c. ad val.
Salmon, Fresh, n.e.s., ½c. per lb. All other Fish, pickled or salted, in bbis.....	1c. per lb.
Foreign caught fish, imported otherwise than in bbis. or half bbis., whether fresh, dried, salted or pickled, n.e.s., 50 cents per 100 lbs. Smoked and Boneless Fish, 1 cent. per lb.	Free
Anchovies and Sardines, packed in oil or otherwise, in tin boxes, measuring not more than 5 in. long, 4 in. wide, and 3½ in. deep.....	5c. per box.
In half boxes, measuring not more than 5 in. long, 4 in. wide, and 1½ deep, 2½c. per half box.	Free
In quarter boxes, measuring not more than 4½ in. long, 3½ in. wide, and 1¼ deep, 2c. per quarter box.	Free
Imported in any other form.....	30
Fish preserved in oil, except Anchovies and Sardines.....	30
Salmon and all other fish prepared or preserved, including oysters, n.e.s.....	25
Oysters shelled in bulk, 10 cents per gal.	Free
Oysters, canned, in cans not over one pint, 3 cents per can, including the cans.	Free
Oysters in cans, over one pint and not over one quart, 5c per can including cans.	Free
Oysters in cans exceeding one qt., 5c. for each qt. or fraction of a qt., including the cans, 5c. per quart.	Free
Oysters in the shell.....	25
Oysters—Seed and Breeding imported for the purpose of being planted in Canadian waters.....	Free
Packages containing Oysters or other Fish, not otherwise provided for.....	25
Oils, spermaceti, whale and other fish oils, and all other articles the produce of the fisheries, n.e.s.....	20
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 marine, and net morsels of cotton, hemp or flax, and deep sea	Free

	Fr c. ad val.
Fruits, dried, Raisins, Currants, and Prunes, 1 ct. per lb.	Free
Fruits, Bananas, plantains, pine-apples, pomegranates, guavas, mangoes, and shaddocks; wild blueberries, strawberries, and raspberries and trees, n.e.s.....	Free
Fruits, green, Grapes, 2c. per lb.	Free
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.	Free
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.	Free
Fruits preserved in brandy and other spirits.....	\$2.00 per I.G.
Fuller's Earth, in bulk.....	Free
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
Fur Skins, of all kinds, not dressed in any manner.....	Free
Fur Skins, wholly or partially dressed, n.e.s.....	15
Fur hats, caps, muffs, tippets, capes, coats, cloaks and other manufactures of fur.....	30
Galvanized Nails and Spikes, wrought and pressed, 30	Free
Galvanized sheet iron, number 17 gauge and thinner.....	5
Galvanic Batteries.....	25
Game.....	20
Gannister.....	Free
Gas and Coal Oil, or Kerosene Fixtures, or parts thereof.....	30
Gas Coke.....	Free
Gas Meters.....	35
Gas, for dentists and others.....	20
Gelatine.....	25
Gentian and Ginseng Root.....	Free
German spirits of nitrous ether (sweet nitre), \$2.40 per imperial gallon, and.....	30
German and Nickel Silver, manufactures of, not plated.....	25
German and Nickel Silver, plated n.e.s.....	30
German Silver, and Silver in sheets, ingots, blocks, bars, strips or plates, unmanufactured.....	Free
Giant powder, dualin, dynamite and other explosives 3c. per lb.	Free
Gilling Twine, imported for the use of the fisheries.....	Free

	Fr c. ad val.
per lb.	Free
Glycerine.....	20
Glycerine, when imported by the manufacturers of explosives, for use in the manufacture thereof in their own factories. 10	Free
Goats for the improvement of stock, under such regulations as are made by the Minister of Customs.....	Free
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
Gold Medals.....	30
Gold and Silver leaf, and Dutch or schlag metal leaf.....	25
Gold and Silver, manufactures of, n.e.s.....	30
Gongs for doors, as bells.....	30
Gooseberry bushes.....	20
Grafting Stock. (See Seeding Stock).....	Free
Grape Vines.....	20
Grain, of all kinds when damaged by water in transitu (on appraised value).....	20
Granite Ware, Enamelled Iron Ware.....	35
Grass, Manila and Sea Grass.....	Free
Grass, manufactures of, n.e.s.....	20
Gravels.....	Free
Grease, rough, the refuse of animal fat, for the manufacture of soap and oils only.....	Free
Grease, Axle.....	20
Grease, Foot, refuse of cotton seed after oil is pressed out, but not when treated by alkalies.....	Free
Grease, other, n.e.s.....	20
Grindstones, not mounted, and not less than 36 inches in diameter.....	15
Grindstones, n.e.s.....	25
Grindstone Fixtures.....	30
Guano, and other animal and vegetable manures.....	Free
Gums, Amber, Arabic, Australian, Eleyu 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
Gum, British, Dextrine, Sizing Cream and Enamel Sizing.....	10
Gum, sappato and chicle, crude. Free	Free
Gum Opium, powdered, \$1.35 per lb.	Free



Fancy workboxes, writing-desks, glove-boxes, handkerchief boxes, manicure cases, perfume 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, terracotta or composition statuettes and bead ornaments n.e.s. .... 35

Fans..... 35

Farina ..... 1½c. per lb.

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

Featherbone, plain or covered, in coils..... 20

Feathers, Undressed ..... 20

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

Ferment Cultures to be used in butter making..... Free

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

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

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, corms, tubers, rhizomes, arcararia, spirea, and lilies of the valley..... Free

Flour, Buckwheat or Meal, ½c. p. lb.

Flour, of Corn ..... 1½c. 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



Gilling Twines, linen thread.... 25  
 Gilt ware, of all kinds..... 30  
 Gin. See Spirituous Liquors.  
 Ginger, Preserved..... 30  
 Glacier, window decorations, 15c.  
 per lb.  
 Glass, ornamented, figured, and  
 enamelled colored glass; paint-  
 ed 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 de-  
 canters, flasks and phials.. 30  
 Glass Jars and Glass Balls, Lamp  
 Chimneys, Glass Shades or  
 Globes, cut, pressed or mould-  
 ed, Crystal or Glass Table-  
 ware, 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..... 15  
 Glass cut to size for the manufac-  
 ture of dry plates for photo-  
 graphic purposes, when im-  
 ported by the manufacturers  
 of such dry plates for use ex-  
 clusively in the manufacture  
 thereof in their own factories. Free  
 Glass, 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

Gum Opium, prepared for smok-  
 ing, \$5 per lb.  
 Gum, opium (drug), \$1 per lb.  
 Gums, Assafotida, Camphor and  
 others in a crude state, n.e.s... Free  
 Gunpowder, Gun, Rifle, Sporting,  
 Cannon and Musket, Canister,  
 3c. per lb.  
 Gunpowder, blasting and min-  
 ing, 2 cents per lb.  
 Guns, Rifles and Muskets..... 30  
 Gut and Worm Gut, manufac-  
 tured or unmanufactured, for  
 whip and other cord..... Free  
 Gutta Percha clothing or cloth-  
 ing made waterproof with  
 Gutta Percha..... 35  
 Gutta Percha, crude..... Free  
 Gutta Percha, manf. of..... 25  
 Gypsum, crude (sulphate of lime) Free

Hair, cleaned or uncleaned, but  
 not curled or otherwise manu-  
 factured..... Free  
 Hair brush pads..... Free  
 Hair, horsehair, not further man-  
 ufactured 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 prepa-  
 rations used for the hair,  
 mouth and skin..... 50  
 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 manu-  
 factured of twine, n.e.s..... 30  
 Hams, salted, dried or smoked,



# CANADIAN TARIFF OF CUSTOMS (Continued)

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, when imported by manufacturers of rope (to be used in their own factories) . . . . . Free	
Hickory Spokes, rough turned, not tenoned, mitred, throated, 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 otherwise, and adulterations and imitations thereof . . . 3 cts. per lb.	
Hoofs, horns and horn tips . . . . . Free	
Hoop Skirts and similar goods, n.e.s. . . . .	
Hops, 6 cents per lb. . . . . 20	
Hop extract and hop roots . . . . . Free	
Horn Strips . . . . . 30	
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	
Hydrants, Valves and Watergates (iron) . . . . . 30	
Hydro-fluo-silicic acid . . . . . Free	
Hymn Books . . . . . Free	
Ice . . . . . Free	
Ice Boxes . . . . . 30	
Illuminating Oils, composed wholly or in part of the products of petroleum, coal, shale or lignite, costing more than 30c. per gal . . . . . 20	
Incense . . . . . 20	
Indian Corn, n.e.s. . . . . Free	
Indian Corn, for purposes of distillation, 7½ cents per bush.	

mers, 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 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 s scrap hinges, ½c. per lb. and 25	
Bowls for Cream Separators, steel . . . . . Free	
Bridge plates of steel, universal 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, ¼ 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 16 gauge, 2½ to 18 in. wide, when imported by manufacturers of mower and reaper knives for the manufacture	

Hinges, T and strap, and Hinge Blank, ½c. 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.	
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 description, and chilled iron or steel rolls . . . . . 30	
Iron or steel ingots, cogged 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 castings, \$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 tramways, even although the same are used for private purposes only, and even although they are not used or intended to be used in connection with the business of common carrying of goods or passengers . . . . . 30	
Iron or steel scrap, wrought, being waste or refuse, including punchings, cuttings or clippings of iron or steel plates or sheets having been in actual use; crop ends of tin	

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, ½c. 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	
Nails, composition, spikes and sheathing nails . . . . . 15	
Nails, wire, of all kinds, n.o.p. ½c. per lb. . . . . 30	
Name Plates, enamelled . . . . . 30	
Needles, steel, viz., Cylinder Needles, Hand Frame Needles and Latch Needles, and needles of any material or kind . . . . . 30	
Picks, mattocks, adzes, hatchets, and eyes or poles for same, and tools of all descriptions, n.e.s. . . . . 30	
Pipes, cast iron of every description, \$8 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 implements, when cut to shape from rolled plates of steel, but not moulded, punched, polished or otherwise manufactured . . . . . 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, terra 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	



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 Auxilliary or Zinc Dust .. Free  
 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, chan-  
 nels, girders, and other rolled

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  
 Ferro-silicon, ferro-manganese,  
 and spiegeleisen ..... 5  
 Files and Rasps, n.e.s ..... 30  
 Files, Steel, for the manufac-  
 ture of, when imported by  
 file manufacturers for use  
 in their factories ..... Free  
 Fire Engines and fire extin-  
 guishing machines, including  
 sprinklers for fire protection. 35  
 Fish Plates, Rail'wy 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 car-  
 riage axles for use exclusive-  
 ly in the manufacture of  
 springs and axles for carri-  
 ages or vehicles other than  
 railway or tramway, in their  
 own factories ..... Free



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 except waste or refuse iron or steel fit only to be re-manufactured 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, &c. 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, 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 manufact'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	

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 diameter, all of which are to be cut to lengths for the manufacture of bedsteads, and brass trimmings for bedsteads, and to be used for no other purpose; when imported 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

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, slated, nut and machine



## CANADIAN TARIFF OF CUSTOMS (Continued)

Description	P. c. ad val.	Description	P. c. ad val.
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	Stove Plates .....	25
Sledges .....	30	Swords .....	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	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
Steel castings or malleable iron in the rough, for the manufacture of scissors and hand shears by manufacturers in their own factories .....	Free	Track tools, wedges, crowbars and sledges .....	30
Steel for saws and straw cutters cut to shape, but not further manufactured. Crucible sheet steel, 11 to 16 gauge, 2½ to 18 inches wide, for the manufacture of mower and reaper knives, when imported by the manufacturers thereof for use of such purpose in their own factories .....	Free	Traps .....	30
Steel for the manufacture of bicycle chain, when imported by the manufacturers of bicycle chain for use in the manufacture thereof in their own factories .....	Free	Tubes of rolled steel, seamless, not joined or welded, not more than 1½ inches in diameter; and seamless steel tubes for bicycles .....	10
Steel for the manufacture of cutlery, when imported by manufacturers of cutlery to be used in their own factories in the manufacture of such articles .....	Free	Tubing, other iron or steel pipe or tubing, plain or galvanized, riveted, corrugated or otherwise manufactured, n.o.p. ....	30
Steel for the manufacture of files, augers, auger bits, hammers, axes, hatchets, scythes, reaping hooks, hoes, rakes, hay or straw knives and wind-mills, agricultural or harvesting forks, when imported by the manufacturers of such or any of such articles for use exclusively in the manufacture thereof in their own factories .....	Free	Tubing, wrought iron or steel boiler tubes, including flues and corrugated tubes for marine boilers .....	5
Steel, in bars, bands, hoops, scroll or strips, sheets or plates, of any size, thickness or width, when of greater value than 2½ cts. per lb., n.o.p. 5	5	Tubing, wrought iron or steel tubing, plain or galvanized, threaded and coupled or not, 2 inches or less in diameter, n.e.s. ....	35
Steel, manufactures of, or parts of iron and parts steel, n.e.s. 30	30	Tubing, wrought iron or steel tubing, plain or galvanized, threaded and coupled or not, over 2 inches in diameter, n.e.s. ....	15
Steel of No. 12 gauge and thinner, but not thinner than No. 30 gauge, for the manufacture of cutlery, when imported by the manufacturers of such articles, for use exclusively in the manufacture thereof in their own factories .....	Free	And provided, further, that all articles rated as iron or manufactures of iron shall be chargeable with the same rate of duty if made of steel, or of steel and iron combined, unless otherwise specially provided for.	
		Ivory Knives and Folders and fancy manufactures .....	35
		Ivory and Ivory Nuts, unmanufactured and Veneers, sawn only .....	Free
		Ivory, manufactures of, n.e.s. ....	20
		Ivory Vaccine Points .....	Free
		Jack Screws of every description, n.e.s. ....	25
		Jalap Root .....	Free
		Jams, Jellies, and Preserves, 3½ cts. per lb.	
		Japanned and Stamped Tinware, &c. ....	25
		Jewellery and manufactures of gold and silver .....	30
		Jews Harps .....	35
		Junk, old .....	Free
		Jute and Jute Butts .....	Free
		Jute, carpeting or matting and mats .....	25
		Jute cloth, as taken from the loom, finished or unfinished .....	Free
		Jute cloth, finished, not otherwise finished than bleached or calendered .....	10
		Jute horse clothing, shaped or	
		and animal stearine of all kinds, n.e.s. 2c. per lb.	
		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
		Leather, upper, including dongola, cordovan, kid, lamb, sheep, kangaroo, alligator, chamois, and calf dressed, waxed or glazed .....	17½
		Leather and skins, n.o.p., tanned, belting leather, and sole leather	15
		Leather Belting, n.e.s. ....	20
		Leather Board and Leatheroid, and mfrs. of, n.o.p. ....	25
		Leathers, Glove, when imported by glove manufacturers for use in their factories in the manufacture of gloves, tanned or dressed, coloured or uncoloured .....	10
		Leather, all mfrs. of, n.o.p., and mfrs. of raw hide .....	25
		Leather, Morocco Skins, tanned, but not further manufact'd ...	15
		Leather, Patent, Japanned or enamelled, and Morocco leather	25
		Leather, Sole, tanned .....	15
		Leeches .....	Free
		Lentils, Fresh .....	25
		Life boats, and life saving apparatus specially imported by societies established to encourage the saving of human life. Free	
		Lime Juice and Fruit Juices containing not more than twenty-five per cent. of proof spirits, 60c. per gal.; when more than 25 per cent., \$2 per gal.	
		Lime Juice and other fruit juices, n.o.p. ....	20
		Lime Juice, Crude only .....	Free
		Lime .....	20
		Lime, Chloride of .....	Free
		Linen, damask .....	30
		Linen Canvas, when to be used	30
		Liquorice Root, not ground .....	Free
		Liquorice, stick or roll .....	20
		Litharge .....	Free
		Lithographic Presses .....	10
		Lithographic Stones, not en-	
		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 20	
		Marble, finished, and all manufs. of, n.e.s. ....	35
		Matches, wax or wood .....	25
		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 antiquities, including collections of postage stamps .....	Free
		Medals of gold, silver or copper, and other metallic articles actually bestowed as trophies or prizes, and received and accepted as honorary distinctions, and cups or other prizes won in <i>bona fide</i> competitions. Free	
		Medicines, Patent, Proprietary, viz: all tinctures, pills, powders, troches or lozenges, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, paste, drops, waters, essences, oils, and all medicinal, chemical and pharmaceutical preparations, when compounded of more than one substance, n.o.p., all liquids containing alcohol 50 per cent., all others, liquid or not, 25 per cent., provided that this item shall not be held to include drugs and preparations recognized by the British and the United States Pharmacopoeia and French Codex as official.	
		wise, usually imported with the name of the manfr., shall have the true name of such manfr., and the place where they are prepared, and the	



of iron and parts steel, n.e.s. 30  
 Steel of No. 12 gauge and thinner, but not thinner than No. 30 gauge, for the manufacture of bicycle chains and ~~parts thereof~~ *casters, when imported by the manufacturers of such articles, for use exclusively in the manufacture thereof in their own factories.* Free  
 Steel of No. 20 gauge and thinner, but not thinner than No. 30 gauge, for the manufacture of corset steels, clock springs and shoe shanks, when imported by the manufacturers of such articles for exclusive use in the manufacture thereof in their own factories. Free  
 Steel of No. 24 and 17 gauge, in sheets 63 inches long, and from 18 inches to 32 inches wide, when imported by the manufacturers of tubular bow sockets for use in the manufacture of such articles in their own factories. Free  
 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, \$7.00 per ton.  
 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 buck-

Jute and Jute Butts ..... Free  
 Jute, carpeting or matting and mats ..... 25  
 Jute cloth, as taken from the loom, ~~coloured or otherwise finished~~ ..... Free  
 Jute cloth, uncoloured, not otherwise finished than bleached or calendered ..... 10  
 Jute horse clothing, shaped or otherwise manufactured ..... 30  
 Jute, manufactures of, n.e.s. .... 25  
 Jute Yarn, flax or hemp, plain, dyed or colored, when imported by manufacturers of carpets, rugs, mats, jute webbing or cloth, and twines, for use in their own factories .... Free  
 Kainite, or German potash salts for fertilizers ..... Free  
 Kelp ..... Free  
 Kerosene and Coal Oil fixtures or parts thereof ..... 30  
 Knives, oyster knives ..... 30  
 Knitting Machines ..... 25  
 Knitting Needles and Machine 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,



Lime	20
Lime, Chloride of	Free
Linen, damask	30
Linen Canvas, when to be used	Free
Liquorice root, not ground	Free
Liquorice, stick or roll	20
Litharge	Free
Lithographic Presses	10
Lithographic Stones, not engraved	20
Litmus and all Lichens, prepared and not prepared	Free
Lobsters, preserved	25
Lobsters, alive	20
Locks, other, n.e.s.	30
Locomotives and Railway Passenger, Baggage and Freight Cars, being the property of railway companies in the U. S. running upon any line of road crossing the frontier so long as Canadian locomotives and cars are admitted free under similar circumstances into the U.S., under regulations to be prescribed by the Minister of Customs	Free
Locust Beans and Locust Bean Meal	Free
Logwood, Fustic, Oak and Oak Bark, extracts of	Free
Logwood, compound extract of	20
Logs and r'd unman. tim'r, n.e.s.	Free
Lumber and Timber, manufactured, n.e.s.	20
Mace and Nutmegs	25
Maccaroni and Vermicelli	25
Machine card clothing	25
Machinery, n.e.s.	25
Machinery for making charcoal	Free
Machinery and appliances of a kind not made in Canada, for use exclusively in alluvial gold mining, until July 1, 1905	Free
Machinery of a class or kind not made in Canada for the manufacture of brass goods such as are mentioned in item 492 in schedule B to <i>The Customs Tariff, 1897</i>	Free
Machinery of a class or kind not made in Canada for the manufacture of linen	Free
Machinery of every kind and	

new to include drugs and preparations recognized by the British and the United States Pharmacopœia and French Codex as official.

Wine, usually imported with the name of the manfr., shall have the true name of such manfr., 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 so affixed may be forfeited.

Meerschaum, crude or raw

Meerschaum, crude or raw	Free
Menageries, horses, cattle, carriages and harnesses of, under regulations prescribed by the Minister of Customs	Free
Mercury or quicksilver	Free
Metal Composition, for the manufacture of jewellery and filled gold watch cases	10
Metal, yellow metal in bars, bolts, and for sheathing	Free
Metallic Ear Tags (numbered) accompanying the pedigrees of animals imported for the improvement of stock, may be admitted free into Canada as of no commercial value	Free
Meters, Gas	35
Mica	20
Microscopes	25
Milk food and other similar preparations	50
Milk condensed, 3½c. 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.	20
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	



## CANADIAN TARIFF OF CUSTOMS (Continued)

# c. ad val.	# c. ad val.	# c. ad val.	# c. ad val.
in which imported to be in all cases exempt from duty.	Oat Flour .....	20	printed or not.....
Molasses, gates.....	Oatmeal.....	20	Paper Boxes, empty.....
30	Oil, Aniline, crude.....	Free	Paper, drawing or parchment... 25
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 to be incomplete and the molasses subject to the usual rate of duty as when imported for any other purpose.	Oil, Coal, Illuminating Oils composed wholly or in part of the products of petroleum, coal, shale or lignite costing more than 50c. per gal.....	20	Paper, Wall, or paper hangings, borders or bordering, and window blinds of paper of all kinds 35
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, 3c. per pound.	Oil, Coal and Kerosene, distilled, purified or refined, Naphtha, Petroleum and products of, n.e.s., 2½c. gal.	Free	Paper clips.....
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.....	Oil, Cotton Seed, refined, edible, for canning fish.....	Free	Paper Maché, manufactures of... 35
Free	Oils, Petroleum, Crude, fuel and gas oils (other than Naphtha, Benzine or Gasoline, when imported by manufacturers other than refiners) for use in their factories for fuel purposes, or for the manufacture of gas, 1½c. gal.	Free	Paper, News Printing, in sheets and rolls, including all printing paper, valued at not more than 2½c. per lb.....
Mosaic flooring of any material.....	Oils, Crude Petroleum, fuel and gas oils, 8235 specific gravity or heavier, at 60° temperature.....	Free	15
30	Oils, Essential.....	10	Paper of all kinds, n.e.s.....
Moss, Iceland and other Mosses, and seaweed and seagrass, crude or in their natural state or cleaned only.....	Oil, Resin.....	Free	35
Free	Oil, Carbolic, or heavy oil.....	Free	Paper kites, as toys.....
Moss, other, n.e.s.....	Oil, Castor.....	20	35
20	Oil, Cod Liver.....	20	Paper, ruled, oiled or waxed... 35
Mouldings of wood, plain, gilded or otherwise further manufactured.....	Oils, Coconut and Palm, in their natural state.....	Free	Paper, Tarred.....
25	Oil, Colza.....	20	25
Mowing Machines, self-binding harvesters, harvesters without	Oil, Flax Seed or Linseed, raw or boiled.....	25	Paper, Union Collar Cloth, in rolls or sheets, not glossed or finished 15
binders, binding attachments, reapers, ploughs, harrows, cul-	Oil, Hair, perfumed.....	30	Paper, Union Cloth, in rolls or sheets, glossed or finished... 20
ters, powdered, \$1.35 per lb.	Oil, Lard Oil.....	25	Paper, filter paper, in sheets... 25
35	Oils, Lubricating, composed wholly or in part of petroleum, costing less than 25c. imp. gal., 2½c. gal.	25	Paper, fly paper.....
	Oils, Lubricating, all other.....	20	35
	Oils, Neatsfoot.....	25	Paper Letters, gummed, plain, or colored, in bulk.....
	Oil, Olive, for manufacturing soap or tobacco or for canning fish.....	Free	35
	Oil, Olive, n.e.s.....	20	Paper waste or clippings.....
	Oil, Sesame seed.....	25	Free
	Oil, Tallow.....	20	Paper, pressed, in sheets.....
	Oil, all other, n.e.s.....	20	35
	Oil Cake and Meal, Cotton Seed Cake and Meal, Palm Nut Cake and Meal.....	Free	Paper, Glazed, Plated, Marbled, Enamelled Paper, and Card Board, similarly finished, n.e.s. 35
	Oil Cloths and oiled silk, and tape or other textile India-rubbered, flocked or coated n.o.p.....	80	Paper, manufactures of, including ruled and bordered papers, paperettes, boxed papers and envelopes and Blank Books.. 35
	Oil Cloth, table and shelf, enamelled carriage, cork matting or carpet, and linoleum.....	30	Paraffine Wax.....
	Oiled paper.....	35	25
	Oleo-Stearine and Degras.....	Free	Parasols. (See Umbrellas.)
	Opium (crude), \$1 per lb. the outward ball or covering to be free of duty.	Free	Passover Bread for free distribution among the Hebrew community in connection with their religious rites.....
	Opium, prepared for smoking,		Free
			Patterns of brass, iron, steel or other metal (not being models) 30
			Paving blocks, made from slag of blast furnace.....
			20
			Peaches, n.o.p., the weight of the package to be included in the weight for duty... 1c. p. lb.
			Peach Trees.....
			3c. each.
			Pears, green fruit.....
			20
			Pear Trees of all kinds... 3c. each.
			Peas, 10c per bush.
			Pearl, mother of, not manufactured.....
			Free
			Pearl card cases.....
			35
			Pearl collar buttons or studs... 35
			Pearl, manufactures of, fancy.. 35
			Pelts, raw.....
			Free
			Pencils lead, wood or otherwise. 25
			Pencils, slate.....
			25
			Penholders, wood.....
			25
			Pens, steel, 25 p.c.; gold.....
			25
			Pen racks, iron.....
			30
			Perfumery, including toilet preparations (non-alcoholic), viz:—
			Hair oils, tooth and other powders and washes, pomatums, pastes and all other per-
			fumed preparations used for the hair, mouth and skin... 30
			Plated Ware and Gilt Ware, of all kinds, whether plated wholly
			Plated Ware and Gilt Ware, of all kinds, whether plated wholly
			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.
			25
			Piano Stools.....
			30
			Pianofortes.....
			30
			Pianoforte Parts, articles for manufacture of, viz.: Key pins, damper springs, jack springs, rail springs, regulating screws, spoons, bridle 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 and 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.
			25



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  
 Muslin, plant bed muslin, white cotton ..... 25  
 Music, printed, bound or in sheets ..... 10  
 Musical instruments of all kinds, pianofortes and organs ..... 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.  
 Musk, in pods or in grains ..... Free  
 Mustard Cake ..... 15  
 Mustard, ground ..... 25  
 Mustard, French mustard, liquid, as sauce ..... 35  
 Naphtha, wood naphtha or wood alcohol, \$2.40 per im. gal.  
 Naphtha, n.e.s., 5c. per imp. gal. 30  
 Needles, Knitting ..... 30  
 Needles, Steel, all other ..... 25  
 Newspapers or supplemental editions or parts thereof, partly printed and intended to be completed and published in Canada ..... 25  
 Newspapers, and quarterly, monthly and semi-monthly magazines, and weekly literary papers, unbound; and tailors', milliners' and mantle-makers' fashion plates ..... Free  
 Newspapers and Magazines, if bound ..... 10  
 Nickel ..... Free  
 Nickel Anodes ..... 10  
 Nickel and German Silver, manuf. of, not plated ..... 25  
 if plated ..... 30  
 Nitrate of Soda or Cubic Nitre ..... Free  
 Nitrite of Soda ..... Free  
 Nitrate of Lead, not ground ..... Free  
 Nitro-Glycerine ..... 3c. per lb.  
 Nails, 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.

\$5 per lb.  
 Opium, powdered, \$1.35 per lb.  
 Optical Instruments, n.e.s. .... 25  
 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.  
 Ores of metals, of all kinds ..... Free  
 Organs, Cabinet ..... 30  
 Organs, sets or parts of sets of reeds for Cabinet Organ ..... 25  
 Organs, Pipe Organs ..... 30  
 Ornaments of alabaster, spar, amber and terra cotta, or composition ..... 35  
 Osiers ..... Free  
 Osiers and Willow Furniture ..... 30  
 Ottag of Roses, and Oil of Roses. Free  
 Oxide of Copper, Black and Platinum, for use in the manufacture of Chlorate ..... Free  
 Pails and Tubs ..... 25  
 Paints and Colors, ultra marine blue, dry or in pulp, metallic colors, viz: oxides of cobalt, copper and tin, n.e.s. .... Free  
 Ochres, Ochrey earths, raw siennas and colors dry, n.e.s. 20  
 Oxides, dry fillers, fire-proofs, umbers, and burnt siennas, 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,

fumed preparations used for the hair, mouth and skin ..... 30  
 Perfumed Spirits in bottles or flasks not weighing more than 4 ounces ..... 50  
 Perfumed Spirits in bottles, flasks or other packages, weighing more than 4 oz., \$2.40 per i.g. & 40  
 Persis or ext. Archill and Cudb'r. Free  
 Petroleum. (See Oils.)  
 Pheasants for improv't of stock. Free  
 Pheasants, other ..... 20  
 Philosophical and Scientific Apparatus, utensils, instruments and preparations, including boxes and bottles containing the same, of a class or kind not manufactured in Canada, when specially imported in good faith for the use and by order of any society or institution incorporated or established solely for religious, philosophical, educational, scientific or literary purposes, or for the encouragement of the fine arts, or for the use or by order of any college, academy, school, or seminary of learning in Canada, and not for sale, subject to such regulations as the Minister of Customs prescribes ..... 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  
 Philosophical, Photographic, Optical and Mathematical Instruments and Apparatus, n.e.s. .... 25  
 Phosphorus ..... Free  
 Phosphor Bronze in blocks, bars, sheet and wire ..... 10  
 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  
 Photographs, not exceeding three, sent by friends, and not for the purpose of sale ..... Free  
 Photograph Albums ..... 35  
 Albums, insides of paper ..... Free  
 Photographers' albumenized paper ..... 30  
 Photographic Dry Plates ..... 30  
 Photographic Paper, plain basic, baryta coated, when imported by manufacturers of sensitized paper for use exclusively in manufacturing albumenized or sensitized photographic paper in their own factories. Free  
 Piano covers, rubber and cotton 35

Plasters, medicated, all kinds ..... 35  
 Plated Ware and Gilt Ware, of all kinds, whether plated wholly or in part ..... 30  
 Platinum, manufactures of, n.e.s. 20  
 Platinum and Black Oxide of Copper for the manufacture of Chlorate ..... Free  
 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  
 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  
 Playing Cards ..... 6c. per pack  
 Plum Trees of all kinds, 3c. each  
 Plumbago, crude ..... 10  
 Plumbago, all manufactures of, n.e.s. .... 25  
 Plush, of cotton ..... 30  
 Plush, Silks, other ..... 30  
 Pocketbooks and Purses ..... 30  
 Pomades, French or 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  
 Pomades, all others ..... 30  
 Pop Corn, in cakes or balls, 4c. per lb., and ..... 35  
 Porcelain Ware, n.e.s. .... 30  
 Porcelain Shades ..... 30  
 Pork, barrelled in brine, 2c. per lb. Barrels containing same to be free of duty.  
 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  
 Potash, caustic ..... Free  
 Potash and pearl ash, in pkgs. not less than 25 lbs. .... Free  
 Potash, muriate and bichromate of, crude ..... Free  
 Potash, Chlorate of, in crystals, or ground only, when imported for manufac. purposes only ..... Free  
 Potash, German Mineral ..... Free  
 Potash, red and yellow prussiate of ..... Free  
 Potassium, cyanide of ..... Free  
 Potatoes, sweet, 10 cts. per bush.  
 Potatoes, other, 15c. per bush.  
 Poultry and Game of all kinds ..... 20  
 Precious stones, in the rough ..... Free  
 Precious Stones, also imitations, polished, but not set, pierced or otherwise manufact'd, n.e.s. 10



# CANADIAN TARIFF OF CUSTOMS (Continued)

	Ⓕ c. ad val.
Printed music, bound or in sheets.....	10
Printing presses, of not less value than fifteen hundred dollars each, of a class or kind not made in Canada.....	Free
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.....	20
Putty, dry, for polishing granite.....	Free
Quassia Juice.....	Free
Quills, in nat. state or unprep'd.....	25
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 pting.....	Free
Refrigerators.....	30
Rennet, raw, or prepared.....	Free
Resin, in pkgs not less than 100 lbs.....	Free
Resin or Rosin Oil.....	Free
Resin, other, n.e.s.....	20
Ribbons of all kinds and materials.....	35
Rice, uncleaned, unhusled or paddy, 1c. per lb.....	
Rice, other, 1 1/2c. per lb.....	
Rice and Sago Flour and Sago and tapioca.....	25
Rice, when imported by makers of rice starch, for use in their factories.....	1/4 of a cent per lb.
Rope, Iron Wire.....	25
Rope, or cordage of all kinds.....	25
Roots, medicinal, viz: Aconite, Calumba, Ipecacuanha, Rhu-	

barb, Sarsaparilla, Squills, Taraxicum and Valerian...Free

	Ⓕ c. ad val.
Seeds— Beet, Carrot, Turnip, Annatto, 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

	Ⓕ c. ad val.
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
Socks or Stockings of all kinds.....	35
Soda Ash Caustic in drums; silicate in crystals or in solution; bichromate nitrate or cubic nitre, salsoda, sulphate of soda, arseniate, binarseniate, bisulphate, chlorate, chloride; sodium, sulphide of, and stannate of soda.....	Free
Soda, Bicarbonate of.....	20
Soda, Nitrite of.....	Free
Solder.....	Free
Soups.....	30
Soy.....	35
Spectacles and Eye Glasses.....	35
Spectacles, and Eye Glass frames, and metal parts thereof.....	30
Spelter of zinc in blocks and pigs.....	20
Spermaceti.....	Free
Spices of all kinds, except Mace and Nutmegs, unground.....	20
Spices, ground.....	12 1/2
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 herein 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.	25

Amyl alcohol or fusil oil, or any substance known as fusil oil, or methyl alcohol

	Ⓕ c. ad val.
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 starch, 1 1/2c. per lb., the weight of the package to be included in the weight for duty.....	15
Stereotypes, see Electrotypes.	
Stockinettes 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, flagstones, 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.....	20
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, 1/2 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 1/4c. 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 1/4c. 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



barb, Sarsaparilla, Squills, Taraxicum and Valerian . . . . .	Free
The same ground or powdered	20
Rose bushes . . . . .	20
Rotten Stone . . . . .	20
Rove, when imported for the manufacture of twine for har- vest binders . . . . .	5
Ruling Pens . . . . .	10
Rye, 10c. per bush.	
Rye Flour, 50c. per bbl.	
<b>Saccharine</b> . . . . .	20
Saddlers' Soap . . . . .	25
Saddlery of every description . .	30
Saffron and Safflower, and ex- tract 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 pos- session, or imported for the use of the sea or gulf fisheries, n. e. s. . . . .	Free
Salt, fine, in bulk, and course 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.]	
Saltpetre . . . . .	Free
Salt Cake (sulphate of soda) crude	Free
Sand . . . . .	Free
Sand, colored . . . . .	20
Sand Cloth . . . . .	25
Sand (iron) or globules for polish- ing granite . . . . .	Free
Sand, Glass, Flint and Emery Paper . . . . .	25
Satchels . . . . .	30
Sateens, for use of corset manu- facturers, etc. . . . .	20
Sauces, Catsups and Pickles, in- cluding Soy . . . . .	35

Shawls, silk . . . . .	30
Sheep, for improvement of stock	Free
Sheep Skins, tanned only . . . . .	15
Sheep Skins, dressed and waxed, or glazed . . . . .	17½
Shellac, white, for manufacturing purposes . . . . .	Free
Shells of all kinds, unmanuf. . . . .	Free
Shells, manufactured, fancy . . . .	35
Sheet Music . . . . .	10
Sheet Iron Signs . . . . .	30
Ships built in a foreign country, on application for Canadian register, except machinery . . . . .	25
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 Fabrics, when imported by manufacturers of neckties for use exclusively in the manu- facture of neckties in their own factories, under regula- tions to be made by the Minis- ter of Customs . . . . .	10
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 embroid- ery 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	



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 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..... 30  
 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 36 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

duty, and fractions of more than  $\frac{1}{10}$  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,  $\frac{1}{4}$ c. per lb. and 35  
 Sugar Beet Seed.....Free  
 Sulphate of Iron (Copperas) and 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,  $\frac{3}{4}$ c. per lb.  
 Syrups—See Molasses.  
 Tags, tin, for plug tobacco.... 25  
 Tagging, Metal, plain, japanned or coated, in coils, not over 1 $\frac{1}{2}$  inches in width, when imp. by manufs. 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  
 Tarpaulin, 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



## CANADIAN TARIFF OF CUSTOMS (Continued)

c. ad val.	c. ad val.	c. ad val.	c. ad val.
Terraline, Vases and Plaques . . . 35	Velocipedes . . . . . 30	Wire nails of all kinds, $\frac{3}{4}$ c. per lb. . . . .	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
Thermometers, all kinds . . . . . 25	Velveteens, and Cotton Velvets and Cotton Plush . . . . . 30	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	Wool and woolen manf. of fabrics, manufactures, wearing apparel and ready-made clothing, composed wholly or in part of wool, worsted, the hair of the alpaca, goat or other like animal, n.e.s.; blankets, bed comforters or counterpanes, flannels, cloths, doe-skins, cassimeres, tweeds, coatings, overcoatings and felt cloth, n.e.s. . . . . 35
Thimbles, steel . . . . . 30	Veneers of Wood, not over $\frac{1}{4}$ of an inch in thickness . . . . . 7 $\frac{1}{2}$	Wire phosphor, bronze blocks, sheets and wire . . . . . 10	Wool knitted goods, undershirts and drawers, and hosiery of all kinds, n.e.s. . . . . 35
Thimbles, brass . . . . . 30	Veneers, Ivory, other, n.e.s. . . . . 20	Wire picture or other twisted wire . . . . . 25	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, 3c. per lb. . . . .
Thread, Linen, n.e.s. . . . . 25	Vents, Fireclay Chimney Linings glazed or unglazed . . . . . 35	Wire Rods, Brass, Copper, Iron or Steel, rolled round, under $\frac{3}{8}$ of an inch in diameter, when imported by wire manufacturers making wire for use in their own factories . . . . . Free	Worsteds tops made from such wools as are mentioned in the next preceding item . . . . . 15
Tin, in blocks, pigs, bars & sheets, and plates and tin foil and tin strip waste . . . . . Free	Vinegar, 15c 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	Wire Rope, of iron and steel, n.o.p. . . . . 25	Wool Nails . . . . . Free
Tin, Crystals and Tea Lead . . . Free	Vices . . . . . 30	Wire Screw Hooks and Eyes (iron) . . . . . 30	Woolen Shawls and shawls of all kinds . . . . . 30
Tin Plates in sheets or strips, decorated . . . . . 25	Wagons (freight), drays, sleighs, and similar vehicles . . . 25	Wire, Soft Drawn Bessemer spring steel wire of Nos. 10, 12 and 13 gauge, and Home 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	Woolen Socks and Stockings . . . 35
Tin Whisk Holders, lacquered . . . 25	Wall Decorations, Lincrusta Walton . . . . . 35	Wire, stranded or twisted . . . . . 25	Woolen Waste . . . . . Free
Tinned Iron Kettle Ears . . . . . 30	Walking Sticks and Canes of all kinds, n.e.s. . . . . 30	Wire Window Screens . . . . . 30	Wringers, clothes, for domestic use, and parts thereof . . . . . 35
Tinware stamped, japanned ware and galvanized iron ware . . . . . 25	Watches . . . . . 30	Wire work, and manfs. of Iron Wire, n.e.s. . . . . 30	Wool, women's and children's dress goods, coat linings, Italian cloths, alpacas, 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
Tinware, and manufactures of tin, n.e.s. . . . . 25	Watch Cases . . . . . 25	Wood, Cord Wood . . . . . Free	Yarns, Cotton and Cotton Warps, dyed or undyed, n.e.s. 25
Tobacco, Cigars and Cigarettes, including paper covering, 83 per lb. and . . . . . 25	Watch, composition metal for the manufacture of filled gold watch cases . . . . . 10	Wood Furniture, house, cabinet or office, including bedsteads, hair, spring and other mattresses, bolsters and pillows, and picture frames . . . . . 30	Yarns, viz: Botany yarn, single, in numbers 30 and finer, on mule cops, dry spun on what is known as the French or
Tobacco manufactured and Snuff n.e.s. . . . . 50c. per lb.	Watch Keys . . . . . 25	Wood Caskets and Coffins . . . . . 25	Belgian manufacture, dyed or
Tobacco, cut . . . . . 55c. per lb.	Watch actions or movements . . . 10	Wood for fuel . . . . . Free	
Tobacco, unmanufactured, for excise purposes, under conditions of the Inland Revenue Act . . . . .	Water Meters . . . . . 25	Wooden Mallets . . . . . 30	
Tobacco Pipes of all kinds, pipe mounts, cigar and cigarette holders and cases for the same . . . . . 35	Wax, bees . . . . . 10	Wood Pumps . . . . . 25	
Tobacco Pouches . . . . . 35	Wax, Paraffine . . . . . 25	Wood, Hubs, Spokes, Fellos and parts of Wheels, rough hewn or sawn only . . . . . Free	
Tools, mechanics', of all kinds, n.e.s. . . . . 30	Wax, manufactures of, other . . . 20	Wood, Fellos of Hickory, rough sawn to shape only or rough sawn and bent to shape, not planed, smoothed or otherwise manufactured . . . . . Free	
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	Webbing, elastic . . . . . 20	Wood, Sawn boards, planks and deals, planed or dressed on one or both sides, when the edges thereof are pointed or tongued and grooved . . . . . 25	
Towels of every description . . . . 30	Webbing, non-elastic . . . . . 20	Wood, Shingles . . . . . Free	
Towel racks and rollers . . . . . 30	Well-drilling machinery and apparatus of a class or kind not made in Canada, for drilling for water and oil and for prospecting for minerals; not to include motive power . . . . . Free		
Toys, all kinds and materials . . . 35	Wheat, 12c per bushel . . . . . Free		
Tracing Cloth . . . . . 25	Wheat Flour, including the duty on the bbl., 60c. per bbl. in the rough . . . . . Free		
Travellers' Baggage, under regulations to be prescribed by the Minister of Customs . . . . . Free	Wheat, 12c per bushel . . . . . Free		
Trees, n.e.s. . . . . Free	Wheels, parts of, Hubs & Spokes, in the rough . . . . . Free		
Treenails . . . . . Free	Wheelbarrows . . . . . 30		
Tripoli . . . . . 25	Whips, of all kinds, including thongs and lashes . . . . . 35		
Trunks . . . . . 30	Whiting or Whiting, gliders Whiting and Paris White . . . . . Free		
Trunk Trimmings . . . . . 30	Willow for basket makers . . . . . Free		
Tubing, Silver, when imported by manufacturers of silver-ware to be used in their own factories . . . . . Free	Willow and Osier Works, n.e.s. . . 25		
Tubs and Pails . . . . . 25	Window Curtain Poles . . . . . 30		
Turmeric . . . . . Free	Window Blind Rollers, finished or mounted . . . . . 35		
Turpentine, raw or crude . . . . . Free	Window shades in the piece, or cut and hemmed or mounted on rollers, n.e.s. . . . . 35		
Turpentine, Spirits of . . . . . 5	Window Shades, made of paper . . 35		
Turtles . . . . . Free	Wines of all kinds, except sparkling wines, including orange, lemon, strawberry, raspberry, elder and currant, containing 26% or less of spirits . . . . . 25		
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, Rubber . . . . . 25			

or twisted, in white only, when imported by manufacturers of cashmere socks and stockings, to be used exclusively for the manufacture of such articles



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, Rubber..... 25  
Type Metal..... 10  
Type Writer..... 25  
Typewriters, Tablets with mov-  
able fixtures, and Musical In-  
struments, when imported by  
and for the use of schools for  
the blind, and being and re-  
maining the sole property of  
the governing bodies of said  
schools, and not of private in-  
dividuals, the above particu-  
lars to be verified by special  
affidavit on each entry when  
presented.....Free

Ultramarine Blue, dry or  
in pulp.....Free  
Umbrellas, Parasols and Sun-  
shades of all kinds and ma-  
terials..... 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 Vac-  
cine Points.....Free  
Vaccine Points, articles for manu-  
facture of, viz.: Glass caps,  
shells, containers and capillary  
tubes; rubber bulbs, boxes  
and corks, for use in the manu-  
facture of vaccine points; and  
only when imported by manu-  
facturers of vaccine points.....Free  
Valerian Root.....Free  
Varnishes, n.e.s., 20c. per gal. .... 20  
Varnish, black and bright for ship  
use.....Free  
Varnish and Colours ground in  
spirits \$1.12½ per gal. .... 25  
Vaseline, and all similar prepara-  
tions of petroleum for toilet,  
medicinal or other purposes..... 25  
Vases, glass, plain or fancy..... 30  
Vases, China and Porcelain..... 30  
Vases, Earthenware..... 30  
Vegetables, n.o.p..... 25  
Vegetables, Sweet Potatoes and  
Yams..... 10c. per bush.  
Vegetables, Tomatoes, fresh, 30c.  
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.

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 spark-

ling wines, including orange,  
lemon, strawberry, rasp-  
berry, elder and currant, con-  
taining 26% or less of spirits  
of strength of proof imported  
in wood or bottles 25c per l.g. & 30  
up to 40%, 3c. more for each  
degree of strength and..... 30  
Wines, Medicinal or Medicated,  
containing not more than 40%  
of proof spirits, \$1.50 per gal.  
Champagne and all other spark-  
ling wines, in bottles contain-  
ing each not more than 1 qt.  
and more than 1 pt., \$5.30  
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 quan-  
tity 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 un-  
der the name of wine, and  
containing more than 40 per  
cent. of spirits of proof, shall  
be rated for duty as unenu-  
merated spirits.  
Wire, barbed wire and galvan-  
ized 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 Fenc-  
ing, 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 buck-  
thorns, 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

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 Churns, brooms, wash-  
boards, pounders and rolling  
pins..... 20  
Wood Pulp..... 25  
Wood, manufactures of, n.e.s..... 25  
Wood, Lumber and Timber, man-  
ufactured..... 20  
Wood veneers of not over ½ of  
an inch in thickness..... 7½  
Wood, D shovel handles wholly  
of wood, and Mexican saddle  
trees and stirrups of wood.....Free  
Wood, timber or lumber or wood,  
viz., lumber and timber planks  
and boards of amaranth, coco-  
bora, boxwood, cherry, chest-  
nut, walnut, gumwood, mahog-  
any, pitch pine, rosewood, sand-  
alwood, sycamore, Spanish  
cedar, oak, hickory, white-  
wood, African teak, black  
heart ebony, lignum vitae, red  
cedar, redwood, satinwood,  
and white ash, when not other-  
wise manufactured than rough  
sawn or split or creosoted, vul-  
canized 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, squar-  
ed or sided or creosoted; laths,  
pickets and palings; staves not  
listed or jointed of wood of all  
kinds; firewood, handle, head-  
ing, stave, and shingle bolts,  
hop poles, fence posts, railroad  
ties; hubs for wheels, posts,  
last 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 other-  
wise manufactured; hickory  
billets, and hickory lumber,  
sawn to shape for spokes of  
wheels, but not further man-  
ufactured; hickory spokes,  
rough turned, not tenoned,  
mitred, throated, faced, sized  
cut to length, round tenoned or  
polished; the wood of the per-  
simmon and dogwood trees;  
and logs and round unmanu-  
factured 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

Yarns, viz.: Botany yarn, single,  
in numbers 30 and otherwise  
manufactured.....Free  
Yarns, viz.: Botany yarn, single,  
in numbers 30 and otherwise  
manufactured.....Free  
Yarns, viz.: Botany yarn, single,  
in numbers 30 and otherwise  
manufactured.....Free  
Yarns, viz.: Botany yarn, single,  
in numbers 30 and otherwise  
manufactured.....Free

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 ani-  
mal 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 calen-  
dered, when imported by 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, Woollen and 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 manufac-  
ture 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, coir.....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 man-  
ufacture of such articles.....Free  
Yarn of wool or worsted, when  
genapped, dyed and finished,  
and imported by the manuf.  
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 in-  
cluded in the weight for duty  
6 cts. per lb.  
Yeast Cakes and Baking Pow-  
ders, the weight of the pack-  
age 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



# 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.	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	H. Grobberg.
Alvinston	Molsons	T. A. G. Gordon.
"	Merchants	G. H. C. Norsworthy.
Amherst, N. S.	Nova Scotia	John McKeen.
"	Montreal	H. S. Dupuy.
"	Commerce	J. H. Morrison.
"	Royal	J. H. Abbott.
Amherstburg	Sovereign	M. I. Lane.
Amqui	La Banq. Nat.	E. E. Bilodeau.
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	C. E. Harris.
"	Nova Scotia	A. D. McDonald.
"	Commerce	H. Jemmett.
Arden	Merchants	Sub-Agency to Ne'pawa
Arcola, N. W. T.	Union	E. G. Stewart.
Arichat, N. S.	Union of Halifax	L. Lyons.
Arkona, Ont.	Sovereign	Jacob Fuller, Mgr.
Armstrong, B. C.	Montreal	E. S. V. McClintock, Sub.
Arnprior	Ottawa	Gerald Jarvis.
"	Nova Scotia	A. D. Munro.
Arthabaska	Molsons	E. Beauchesne.
Arthur	Traders	H. Ferguson.
Ashcroft, E. C.	B. N. America	J. Cran.
Athens	Merchants	E. S. Clow.
Atlin, B. C.	Commerce	D. Ross.
Atwood	Hamilton	W. N. McKay.
Aurora	Ontario	D. A. Radcliffe.
Avonmore	Ottawa	G. R. Peden.
Aylmer, O.	Molsons	E. W. R. Hill.
"	Traders	N. Booker.
"	Sovereign	H. A. Ambridge.
Aylmer, Ea. Q.	Crown	A. G. Gunn.
Ayr	Commerce	A. G. Verrère.
Ayton	Traders	L. J. Gilleland.
Baddeck, N. S.	Union of Halifax	W. L. Wright.
Baie St. Paul, Q.	La Banq. Nat.	E. F. Boisseau.
Baldur, Man.	Union	F. Shulz.
Barrie	Toronto	J. E. Lamb.
"	Commerce	H. J. Grasset.
"	Union	D. W. 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. F. MacKay.
Battleford	B. N. America	F. J. Dixon.
Beamsville, O.	Hamilton	F. W. Pottenger.
Bear R'r, N. S.	Union of Halifax	L. Strothard, Acting
Beauceville	La Banq. Nat.	St. G. LeMoine.
Beauharnois, Q.	Merchants	L. Z. Ledue.
Beaverton	Standard	M. Madill.
Bedford, Q.	E. Townships	A. G. Campbell.
Beeton	Traders	C. O. Hodgkins.
Belleville	Merchants	Wm. Hamilton.

PLACES.	NAMES OF BANKS.	MANAGER OR AGENT.
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	J. S. Hiam.
Carnduff, Assa.	Merchants	H. E. Buchan.
Carp	Ottawa	A. G. Dunnett.
Cayuga	Commerce	J. L. Barnum.
Cedar Hall	La Banq. Prov.	M. P. Laberge.
Charlottetown	Merchants, PEL, J. M. Davison, Cashier.	
"	Royal	R. V. Dimock.
"	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	W. T. Shannon.
Chatham, N. B.	Montreal	R. J. B. Crombie.
"	Nova Scotia	W. H. Tapper.
Chesley	Hamilton	J. McNeel.
"	Merchants	H. A. Toffield.
Chesterville	Molsons	H. P. D. Evans.
Chicoutimi, Q.	La Banq. Nat.	E. G. Audet.
"	Molsons	T. D. Pontbriand.
Chilliwack, B. C.	Royal	T. R. Whitley.
Claremont	Sovereign	W. J. Stark.
Clarke's H'r	N. S. Union of Halifax	C. Hogg, Acting.
Clifford	Traders	R. H. Harvey.
Clinton	Molsons	H. C. Brewer.
"	Sovereign	H. T. Rance.
Coaticook	E. Townships	E. N. Robinson.
"	La Banq. Nat.	J. A. Vézina.
Cobden	Ottawa	J. C. Burgess.
Cobourg	Dominion	E. H. Osler.
"	Standard	J. S. Skeaff.
Coldwater	Toronto	C. Larke.
Collingwood	Commerce	A. P. Boulton.
"	Toronto	James Brydon.
"	Ontario	W. A. Copeland.
"	Montreal	James Morris.
Comber	Crown	G. E. Freer.
Cookshire	People's of H.	F. B. McClellan.
"	E. Townships	G. E. Hallis.
Copper Cliff	Toronto	D. H. Tolmie.
Cornwall	Montreal	C. M. Parkes.
"	Ontario	C. C. Abbott.
Cowansville	E. Townships	A. Denny.
Cranbrook, B. C.	Commerce	H. F. Williams.
"	Imperial	F. C. Malpas.
Crediton	Merchants	J. E. M. Pinkham.
"	Sovereign	W. S. Chisholm.
"	Commerce	C. W. Gilmour, Acting.
Creemore	Toronto	J. K. Ball.
"	Merchants	W. B. Harshaw.
Crysler, Ont.	Union	W. R. Cameron.
Crystal City, M.	do	G. J. Hunter.

PLACES.	NAMES OF BANKS.	MANAGER OR AGENT.
Fort Frances	Commerce	J. A. Smith.
Fort Saskatchewan, N. W. T.	Union	D. N. McLean.
"	Nova Scotia	A. F. Turner.
Fort William	Montreal	W. Stevenson.
"	Ontario	W. H. Nelson.
"	Dominion	A. E. Coulson.
Frankford	Molsons	W. A. Blott.
Frank, 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	O. H. Sharpe.
"	Nova Scotia	C. M. Manning.
"	Royal	A. E. Brock.
"	Montreal	M. S. L. Richey.
Frelighsburg	Sovereign	C. S. Walsh, Mgr.
Galt	Commerce	H. R. O'Reilly.
"	Imperial	Geo. C. Easton.
"	Merchants	F. S. Jarvis.
Gananoque	do	H. P. Bingham.
"	Toronto	C. V. Ketchum.
Gaspé, Q.	do	F. A. Brodie.
Georgetown	Hamilton	B. C. Hooper.
Gilbert Plains	Commerce	G. C. T. Pemberton.
Glace Bay, N. S.	Union of Halifax	J. W. Ryan.
"	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	M. C. Elliott.
Goderich	Montreal	W. L. Eliot.
"	Commerce	R. S. Williams.
Golden, B. C.	Imperial	A. B. McCleneghan.
Gore Bay	Merchants	F. W. Bell.
Grorrie	Hamilton	H. V. Holmes.
Granby, Q.	E. Town. Bk.	W. H. Robinson.
"	Ottawa	B. A. Herring.
Grand F'ls, N. B.	People's of H.	W. M. G. DesBrisay, Mgr.
Gd. Forks, B. C.	E. Townships	Wm. Spier.
"	Royal	A. A. Steeves.
Grand Mère, Q.	People's of H.	P. L. Smyth.
Grand Valley	Traders	R. H. Smart.
Grandview	Commerce	G. C. T. Pemberton.
Granton, Ont.	Merchants	Sub-Agency to Lucan.
Gravenhurst	Dominion	C. A. Gossage.
Greenwood, B. C.	Montreal	Le B. DeVeber.
"	B. N. America	W. G. H. Belt.
"	Commerce	W. Allison.
Grenfell, Assa.	Dominion	W. S. Gray.
Gretna, Man.	Union	D. T. Ashley.
"	Montreal	S. J. Jarvis.
Grimsby	Hamilton	F. W. Pottenger.
Griswoid, M.	Merchants	Sub-Agency to Oak Lake
Guelph	Dominion	H. C. Schofield.
"	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	J. F. Wurtelle, S. Man.

"	Montreal	A. G. Parker.
"	Commerce	C. M. Stork.
"	Dominion	J. W. Murray.
Belmont, Ont.	Sovereign	J. C. Massie, Mgr.

Cumbr'land B. C.	Royal	E. E. Walker.
Cypress R'r, M.	Union	C. J. Crowley, Sub. Mgr.
Dalhousie, N. B.	Royal	W. A. R. Craig.
Danville, Q.	People's of H.	M. Henry Richey.
"	E. Townships	W. N. Stone.

Halifax, N. S.	B. N. America	G. W. G. Bonner.
"	Nova Scotia	H. C. McLeod, Gen.
"	do	H. A. Flemming.
"	Union, HALIF'X.	E. L. Thayer, G. Mgr.
"	do	C. W. Frazer, Mgr.
"	do	E. I. Pease, Gen'l Mgr.



" Montreal ..... A. G. Parker.  
 " Commerce ..... C. M. Stork.  
 " Dominion ..... J. W. Murray.  
 Belmont, Ont. Sovereign ..... J. C. Massie, Mgr.  
 Berlin ..... Merchants ..... W. E. Butler.  
 " Commerce ..... E. P. Gower.  
 " Hamilton ..... C. L. Laing.  
 " Nova Scotia ..... C. D. Freeman.  
 Berthierville, La. Banq. Prov. R. Gardéy.  
 Berwick, N.S. Union of Halifax A. Thomson.  
 Birch Cove )  
 Bay of ) Montreal ..... A. M. Peters.  
 Isl'ds, Nfld )  
 Birtle, M. Union ..... J. C. Dudley.  
 Black Lake ..... Quebec. Sub-Agen'y to Thedford  
 Mines, Q. A. J. Lord.  
 Blenheim ..... Commerce ..... W. H. Lagsdin.  
 Blyth ..... Hamilton ..... T. W. Scott.  
 Boboaygeon, O.B. N. America ..... G. D. Watt.  
 Boisevain, 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 ..... W. Kingsmill, Acting.  
 " Crown ..... B. Laing.  
 Bradford ..... Standard ..... John Elliott.  
 Brampton ..... Merchants ..... W. C. Young.  
 " Dominion ..... E. S. Anderson.  
 Brandon, M. Merchants ..... J. R. Little.  
 " B. N. America ..... A. C. Skelton.  
 " 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 ..... H. W. Fitton.  
 " Standard ..... W. C. Boddy.  
 " Hamilton ..... J. P. Bell.  
 Bridgeburg, O. Traders ..... A. H. Ward.  
 Bridget'n, N.S. Nova Scotia ..... W. S. Benson.  
 " Union of Halifax R. W. Elliot.  
 Bridgew'r, 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.  
 Brockville ..... Montreal ..... R. W. Travers.  
 " Molsons ..... J. E. Fidler.  
 " Toronto ..... W. M. Begg.  
 " Metropolitan ..... A. G. Fletcher.  
 " Crown .....  
 Brussels ..... Standard ..... A. C. Macfarlane.  
 " Metropolitan ..... A. E. Mellish.  
 Buckingham Q Ontario ..... W. E. Middleton.  
 " Ottawa ..... D. Robertson.  
 Burford ..... Crown ..... A. D. Muir.  
 Burk's Falls O. Sovereign ..... R. A. Pringle, Mgr.  
 Burlington ..... Traders ..... F. W. Bain.  
 Caledonia ..... Western ..... A. W. Parrish, Mgr.  
 Calgary, Alta. B. N. America ..... A. D. Severs.  
 " Imperial ..... M. Morris.  
 " Montreal ..... W. H. Hogg.  
 " Molsons ..... F. Macbeth.  
 " Union ..... C. E. Watson.  
 " Commerce ..... C. W. Rowley.  
 " Nova Scotia ..... W. M. Connacher.  
 Campbellford, Standard ..... J. A. Stewart.  
 Campbellton ..... Nova Scotia ..... R. H. Anderson.  
 " New Brunswick ..... W. S. Thomas.  
 Cannington ..... Standard ..... John Houston.

Cumb'r'nd BC Royal ..... R. E. Walker.  
 Cypress R'r, M Union ..... C. J. Crowley, Sub. Mgr.  
 Dalhousie, N BRoyal ..... W. A. R. Cragg.  
 Danville, Q. People's of H. M. Henry Richey.  
 " E. Townships ..... W. N. Stone.  
 Dartmouth, NS Union of Halifax J. P. Stewart.  
 " Nova Scotia ..... J. Imrie.  
 Dashwood ..... Sovereign ..... Joseph Snell.  
 Dauphin, Man. Ottawa ..... J. L. Irwin.  
 " Commerce ..... J. S. Munro.  
 Dawson ..... do ..... D. A. Cameron.  
 " do ..... T. B. May, Asst. Mgr.  
 " B.N. America ..... D. Doig.  
 Delhi ..... Hamilton ..... L. E. Wedd.  
 Deloraine, M. Union ..... O. F. Seeber.  
 " Dominion ..... T. Van Someren.  
 Delta ..... Merchants ..... E. S. Clow.  
 Deseronto, Ont Montreal ..... J. P. Ashworth.  
 Didsbury NWT Union ..... F. N. Ballard.  
 Digby, N.S. Nova Scotia ..... H. Green.  
 " Union of Halifax J. A. Irving.  
 D'Israeli, La. Banq. Prov. J. Bourque.  
 Dorchester, O. Toronto .....  
 Dorchester NB Royal ..... W. B. Meynell.  
 Drayton ..... Traders ..... H. A. Mallory.  
 Dresden ..... Commerce ..... J. McE. Murray.  
 Drum'nd'le Q. St. Hyacinthe ..... H. St. Amant.  
 " La. Banq. Prov. J. E. Girouard.  
 Duck Lake ..... B. N. America ..... A. Macdonald.  
 Dundalk ..... Hamilton ..... F. M. Robinson.  
 Dundas ..... Commerce ..... J. C. Brown.  
 " Hamilton ..... J. C. Brown.  
 Dunham, Q. Sovereign ..... C. S. Walsh, Mgr.  
 Dunnville ..... Commerce ..... R. T. Mussen.  
 " Hamilton ..... A. W. Haun.  
 Durham ..... Standard ..... J. Kelly.  
 Dutton ..... Traders ..... H. W. Bodman.  
 E. Flor'ce'v' NB New Brunswick R. Dole.  
 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 ..... G. W. Howard.  
 Eganville ..... Merchants ..... H. Blakeney.  
 Elgin ..... Commerce ..... D. H. Downie.  
 " Merchants ..... E. S. Clow.  
 Elkhorn ..... Commerce ..... E. M. Saunders.  
 Elmira ..... Traders ..... R. H. McMicking.  
 Elmvale ..... Western ..... Geo. Perkins.  
 " Toronto ..... T. W. Carlyle.  
 " Merchants ..... F. J. Ross.  
 Elora ..... Merchants ..... F. G. Depew.  
 Embro ..... Traders ..... H. P. Pennock.  
 Emerson, M. Ottawa ..... R. B. Towriss.  
 Erin, Ont. Union ..... R. B. Murray.  
 Essex ..... Imperial ..... A. H. Gillard.  
 Estevan ..... B. N. America ..... J. H. Hurdon.  
 Exeter ..... Molsons ..... N. E. Karn.  
 " Sovereign ..... F. M. Belanger.  
 Farnham ..... St. Hyacinthe ..... J. H. Doak.  
 " E. Townships ..... J. M. Robinson.  
 Fenelon Falls, B. N. America ..... R. A. Robinson.  
 Fergus ..... Imperial ..... E. C. Roberts.  
 Fergus, B. C. do ..... W. Macdonald.  
 Fernie, B. C. Commerce ..... E. H. Bird.  
 Finch ..... Merchants ..... D. A. MacMillan.  
 Fordwich (Tu. and Fri.) Hamilton ..... H. V. Holmes.  
 Forest ..... Standard ..... J. N. Gordon.  
 Fort Coulonge Ottawa ..... J. E. Carriere.

Halifax, N.S. B.N. America ..... G. W. G. Bonner.  
 " NOVA SCOTIA ..... H. G. McLeod, Gen.  
 " do ..... H. A. Flemming.  
 " UNION, HALIF'X ..... E. L. Thomas, G. Mgr.  
 " C. W. Frazee, Mgr.  
 " ROYAL ..... E. L. Pease, Gen'l Mgr.  
 " W. M. Botsford, Mgr.  
 " W. H. Clark, Asst. Mgr.  
 " PEOPLE'S OF H. D. R. Clarke, Gen. Mgr.  
 " H. A. Bailey, Mgr.  
 " North End ..... E. C. Helsby.  
 " Montreal ..... W. B. Gravelley.  
 " Commerce ..... H. N. Wallace.  
 Hamilton ..... HAMILTON ..... J. Turnbull.  
 " do Barton St. Br. R. B. Davis.  
 " do Deering Br. W. G. Harvey.  
 " do East End Br. T. H. Brown.  
 " do West End Br. M. B. Morden.  
 " B. N. America ..... J. J. Morrison.  
 " do Barton St. Sub Branch.  
 " Montreal ..... A. D. Braithwaite.  
 " do Sh'rman Av. G. Dean, Sub Agent.  
 " Merchants ..... A. B. Patterson.  
 " Traders ..... Stuart Strathy.  
 " do East End Br. H. C. Seaman.  
 " Commerce ..... D. B. Dewar.  
 " Molsons ..... T. Beresford Phepco.  
 " do Market Bran. J.  
 " Imperial ..... F. S. Glasco.  
 " Nova Scotia ..... H. V. Cann.  
 Hamiota, Man. Hamilton ..... H. Inman.  
 " Union ..... A. Lowe.  
 " Merchants ..... J. H. Adams.  
 Har. Grace Nfd Nova Scotia ..... G. R. Viets.  
 Harriston ..... 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. do ..... A. U. Bailey.  
 Havelock ..... Sovereign ..... R. A. Williams.  
 Havelock, Ottawa ..... J. D. Stewart, Acting.  
 Henryville, Q. Bk. de St. Jean. C. E. Langlois.  
 Hensall ..... Molsons ..... H. J. Billings.  
 " Sovereign ..... Hy. Arnold.  
 Hespeler ..... Merchants ..... G. A. Miller.  
 Highgate ..... Molsons ..... A. C. Craig.  
 High Rv., NWT Union ..... J. R. Anderson.  
 Hillsburg, Ont. do ..... Sub. Agency to Erin, O.  
 Hochelaga ..... D'Hochelaga ..... F. Lemoune.  
 Holland, Man. Union ..... A. P. Van Someren.  
 Hull ..... La. Banq. Prov. H. A. Champagne.  
 " Ottawa ..... G. C. Wainwright.  
 Huntingdon, QE. Townships ..... C. W. Thomas.  
 Huntsville ..... Dominion ..... F. Dallas.  
 Ibergville, Q. St. Hyacinthe ..... J. F. Moreau, Man.  
 " E. Townships ..... G. F. Lamothé.  
 Indian Head ..... Union ..... A. S. Jarvis.  
 " Hamilton ..... J. Spront.  
 " Montreal ..... R. M. Napier.  
 Ingersoll ..... Traders ..... A. B. Ord.  
 " Merchants ..... H. Irwin.  
 " Imperial ..... Charles White.  
 Innisfall, NWT Union ..... W. R. Wilson.  
 " Commerce ..... H. M. Stewart.  
 Inverness, N.S. Union of Halifax F. G. D. Cameron.  
 Iroquois, O. Molsons ..... R. Barnhart.  
 Jarvis ..... Hamilton ..... C. W. Niblett.  
 Jasper, Ont. Union .....  
 " Ottawa ..... Sub. Off' to Smith's F'l's  
 Joliette ..... D'Hochelaga ..... H. Beaumier.  
 " La. Banq. Nat. E. E. Lépine.  
 Kamloops, B.C. Commerce ..... C. W. Hallamore.  
 " Hamilton ..... A. H. Skeay.



# BANKS IN CANADA WITH THEIR AGENCIES (Continued)

PLACES.	NAMES OF BANKS.	MANAGER OR AGENT.
Kaslo, B. C.	B. N. America	J. Macdonald.
Keewatin, O.	Ottawa	John Hood.
Kemptville, O.	do	H. Swan.
"	Union	E. E. Code.
Kentville, N.S.	Nova Scotia	J. M. Walker.
"	Union of Halifax	F. O. Robertson.
Killarney, M.	Union	J. M. Baldwin.
Kinburn, O.	do	
Kincardine.	Merchants	A. M. Smith.
"	Traders	A. R. Heiter.
Kingston	Merchants	G. E. Hague.
"	Standard	W. D. Hart.
"	B. N. America	J. Taylor.
"	Montreal	R. Mackenzie.
"	Ontario	A. J. Macdonell.
Kingston	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.
Lachine Locks	do	Sub-Agency to Lachine.
Lachute	Ottawa	J. R. Parris.
Lacombe	Merchants	R. F. Taylor.
Ladner, B.C.	Royal	H. K. Wright.
Ladysmith	Commerce	Geo. Williams.
Lakefield, Ont.	Traders	R. P. Davidson.
Lake Megantic	People's of H.	R. A. E. Aitken.
"	E. Townships.	G. M. Thompson.
Lanark	Ottawa	H. S. Walker.
Lancaster	Merchants	H. Sneyd.
Lansdowne, O.	do	Sub-Agency to G'nanog's
Lawrencetown	Union of Halifax	F. G. Palfrey.
Lawrenceville, E.	Townships.	P. H. Wood.
Leamington	Traders	Jas. Watson.
"	Merchants	W. A. Burrows.
Leduc	do	H. S. Craig Acting.
Lethb'dge, Alb	Union	Phillip Vibert.
"	Montreal	R. F. Reeve.
Levis	People's of H.	L. J. Webster.
"	La Banq. Nat.	F. J. Dorion.
"	B. N. America	W. P. Lindsay.
Lindsay	Ontario	H. J. Lytle.
"	Montreal	A. Montzambert.
"	Dominion	Robt. Ross.
Linwood, Ont.	Sovereign	R. J. Ranney, Mgr.
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.	do	F. S. C. Harris.
Lloydminster.	Commerce	
London	B. N. America	G. B. Gerrard.
"	Merchants	A. St. L. Mackintosh.
"	Montreal	A. H. Beddome.
"	Commerce	Jeffery Hale.
"	Molsons	P. W. D. Brodriok.
"	Toronto	J. Pringle.
"	Dominion	M. E. Holden.
London East, Toronto	do	F. L. Coulson.
Londond'y N.S.	Royal	W. L. Hornsby.
Longueuil	B. N. America	G. W. Murray.
Louisburg	Royal	T. A. Fraser.

PLACES.	NAMES OF BANKS.	MANAGER OR AGENT.
Montreal	do Mark & Har. J.	Dinham Molson.
"	D'HOCHLAGA.	M. J. A. Prendergast.
"	N. Dame St.	W. Jules Trépannier.
"	St. Cath. St.	E. J. C. Gagné.
"	do Centre Br.	Jules Hamel.
"	do Pt. St. Chas.	A. Genand.
"	DU PEUPLE.	In liquidation.
"	LA BANQ. PROV.	T. Biennu Gen. Mgr.
"	do 1138 Ontario	G. Boileau.
"	do 316 Rachel	St. A. de Rostaing.
"	do 271 Roy St.	J. E. H. Lesage.
"	do 3151 Not. D's	J. E. H. Hébert.
"	VILLE MARIE.	In liquidation.
"	Quebec	B. B. Stevenson.
"	Que. St. Cath. St.	
"	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. G. J. King, Assist. M.
"	Union	F. W. Ashe.
"	B. N. America	H. Stikeman, Gen. Mgr.
"	"	J. Elmsly, Supt. B'ches.
"	"	A. E. Ellis, Manager
"	"	J. R. Ambrose, Sub-Mgr.
"	do St. Cath. St.	A. G. Fry.
"	La Banq. Nat.	L. DeGuise.
"	do 1094 St. Law'ce	J. E. Giguère.
"	Royal	C. S. Hoare, Manager.
"	do N. Dame St.	E. G. Winans.
"	do Westmount.	D. S. Benvie.
"	do do Vict' Av.	W. Lindsay.
"	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	P. Olivier.
"	do W. End	J. M. O'Halloran.
Moosomin	Union	A. E. Christie.
"	Commerce	E. M. Saunders.
Moose Jaw	Union	B. B. Carter.
"	Hamilton	W. Loree.
"	Commerce	R. A. Runsey.
Morden, M.	Union	C. R. Dunsford.
"	Hamilton	H. A. Gray.
Morris, M.	Merchants	W. A. Allan.
Morrisburg.	Molsons	W. S. Connolly.
"	Ottawa	C. B. Graham.
Mount Albert.	Sovereign	J. E. Urquhart.
Mount Brydg's	Union	W. B. Dunn.
Mount Forest.	Ontario	R. S. Bredin.
"	Sovereign	Geo. J. Reid, Mgr.
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	F. J. Boulton.

PLACES.	NAMES OF BANKS.	MANAGER OR AGENT.
Oxbow, N.W.T.	Union	A. Dunbar.
Oxford, N.S.	Nova Scotia	G. W. Babbitt.
"	Royal	J. T. Lewis.
Paisley	Western	S. M. Hutcheson.
Pakenham, O.	Union	Jos. Anderson.
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.
Parrsboro	Union of Halifax	H. E. Mosher.
"	Nova Scotia	W. J. Hunt.
"	Commerce	A. S. Townshend.
Parry Sound	Ottawa	H. Y. Complin.
Paspébio	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.
Pembroke	Quebec	P. D. E. Strickland.
"	Ottawa	F. C. Mulkins.
"	Royal	R. C. McCormack.
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	A. B. Hood. Acting.
Pickering	Western	Geo. Kerr.
Pictou	Montreal	Geo. Drummond.
"	Standard	S. B. Gearing.
"	Metropolitan	W. G. McClellan.
Pictou, N. S.	Nova Scotia	J. Mowat.
"	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.
Plessisville	La Banq. Nat.	R. O. Gilbert.
Plum Coulee, M.H.	Hamilton	
Ponoka	Commerce	R. H. Brotherhood.
Prt. la Prairie, Imperial	Ottawa	W. H. Thomson.
"	Merchants	A. H. Dickens.
"	Montreal	Geo. Munro.
"	Commerce	J. D. Irvine.
Port Arthur, Ontario	do	A. L. Hamilton.
"	Molsons	W. H. Nelson.
Port Colborne, Imperial	do	J. H. Stidston.
Port Dover	Crown	W. Gordon.
Port Elgin, N.B.	Nova Scotia	W. S. McKie.
Port Elgin	Hamilton	A. H. Kidout.
P. Hawkesbury	Royal	J. A. McIsaac.
Port Hood, C.B.	People's, Halifax	H. W. Pearnan.
Port Hope	Traders	D. Muir.
"	Toronto	A. B. Barker.
Portland, Ont.	Union	D. B. Oliver.
Port Perry	Western	H. G. Hutcheson.
"	Commerce	Chas. Ballard.
Port Rowan, O.	Hamilton	A. M. Robinson.
Prescott	Merchants	F. Jemmett.



Louisville, Q. D'Hochelega... J. E. Turgeon.  
 Lucan... Merchants... F. B. Holtby.  
 " Standard... John Fox.  
 Lucknow... Hamilton... R. R. MacLeod.  
 Lumsden NWT Union... R. S. Currie.  
 Lunenburg, N.S. Royal... R. S. Currie.  
 " People's, Halifax... G. N. 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.  
 Macleod, NWT Union... F. Cottle.  
 Madoc, Ont... Dominion... F. W. White.  
 Magog, Q... E. Townships... H. E. Rudderham.  
 Mahone Bay... People's of H... F. C. Field.  
 Maisonneuve, Toronto... F. C. Field.  
 Maitland, N.S. Royal... W. D. Bowers.  
 Manitou, Man. Hamilton... R. Swinton.  
 " Union... S. Cruthers.  
 Maniwaki, Q. Ottawa... C. R. Kavanagh.  
 Mansonville... E. Townships... W. Lynch.  
 Maple Ck Assa Merchants... E. W. McMullen.  
 Markdale... do... A. Macpherson.  
 Markham... Standard... F. A. Reesor.  
 " Sovereign... A. P. Smith.  
 Marmora... do... J. A. Parker.  
 Mattawa... Ottawa... E. L. Rowan-Legg.  
 Maxwell, Ont... do... J. R. Moffatt.  
 Meaford... Molsons... D. A. Ferguson.  
 " Merchants... F. L. MacGachen.  
 Medicine Hat... do... H. E. Bennetts.  
 " Commerce... F. L. Crawford.  
 " Union... E. K. Strathy.  
 Melita, Man... do... A. T. Broderick.  
 Melfort... Hamilton... F. C. Grant.  
 Merrickville... Union... J. M. Church.  
 Metcalf, O... Union... W. M. Macpherson.  
 Miami... Hamilton... W. T. Fyfe.  
 Middleton, N.S. Union of Halifax... E. Jubien.  
 " Commerce... W. H. Chipman.  
 Midland... Western... H. J. Craig.  
 " B. N. America... E. H. Austin.  
 " Hamilton... J. I. Hobson.  
 Mildmay... Merchants... F. X. Hahn.  
 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. E. J. Ranney.  
 Minnedosa, M. Union... E. O. Denison.  
 " Hamilton... A. B. Stennett.  
 Mitchell... Merchants... F. A. Mann.  
 " Hamilton... K. F. Dewar.  
 Moncton... Montreal... R. Clark.  
 " Nova Scotia... Geo. W. Daniel.  
 " Royal... F. McDougall.  
 Montague, P.E.I. Merchants, P.E.I. H. Lowe.  
 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 Papineau Av. A. L. Brauchand, Sub.  
 " do Pt. St. Chas. G. S. Low, Acting Sub.  
 " MERCHANTS... Thos. Fyche, Gen. Mgr.  
 " do... E. F. Hebden, Sup't Br.  
 " Branch... W. M. Ramsay.  
 " East End... J. A. Chagnon.  
 " 2200 St. Cath. St. E. S. Phillips.  
 " St. Lawrence St. E. G. St. Jean.  
 " MOISSIONS... Jas. Elliot, Gen'l Mgr.  
 " do Branch... Ed. C. Pratt, Man.  
 " do St. Cath. St. F. W. G. Johnson.

" Merchants... G. S. Harrison.  
 " Commerce... G. M. Gibbs.  
 Nelson, B.C... do... J. L. Buchan.  
 " Montreal... A. H. Buchanan.  
 " Royal... J. W. Banfield.  
 " Imperial... J. M. Lay.  
 Newboro', Ont. Union... D. B. Oliver.  
 N. Glasgow, N.S. Nova Scotia... W. Caldwell.  
 " Union of Halifax... P. A. Curry.  
 " Commerce... B. De Veber.  
 Newcastle, O. Traders... W. G. Bryans.  
 Newcaste, N.B. Nova Scotia... W. S. Moore.  
 " Royal... E. A. McCurdy.  
 N. Denver, BC Montreal... A. W. Strickland, Act'g  
 New Hamb'rg, Western... C. J. Fox.  
 N. Liskeard, Union... C. B. Taylor.  
 N. Wmstr, B.C. Commerce... H. R. Davidson.  
 " Montreal... G. D. Brymner.  
 " C. G. Ross.  
 Newmarket... Ontario... W. W. Bruce.  
 " Sovereign... J. A. Langmuir.  
 Niagara Falls, Imperial... J. H. Stuart.  
 " Hamilton... J. H. Dobbie.  
 Niagara Falls S. do... J. H. Dobbie.  
 Niag-on-Lake Sovereign... A. W. Clark, Mgr.  
 Nicolet, Q... La Banq. Nat... F. A. Gauthier.  
 North Bay... Traders... H. H. Stephens.  
 " Ottawa... D. McLaren.  
 " Imperial... E. N. Bate.  
 N. Sydney, C.B. Union of Halifax... J. Mabon.  
 " Nova Scotia... E. J. Elliot.  
 Norwich... Molsons... R. J. Richardson.  
 Norwood... Union... L. J. B. Wallace.  
 Oak Lake, M. Merchants... J. B. Oliver.  
 Oakville... do... F. G. Oliver.  
 " Toronto... F. L. Stephen.  
 Oil Springs... do... F. L. Stephen.  
 Okotoks, NWT Union... H. Dunsford, Sub. Mgr.  
 Olds, Alta... Merchants... C. R. Young.  
 Omeme... Toronto... A. L. Amys.  
 Orangeville... Commerce... G. A. Holland.  
 " Hamilton... L. M. McCarthy.  
 Orillia... Dominion... J. Scott.  
 " Traders... George Rapley.  
 Ormstown, Q. E. Townships... E. W. Morgan.  
 Orono... Standard... H. S. Adam.  
 Oshawa... WESTERN... T. H. McMillan, Cashier.  
 " Dominion... L. G. Cassels.  
 Ottawa... OTTAWA... Geo. Burn, Gen. Mgr.  
 " do Bank St... D. M. Finnie, Asst. do.  
 " do Rideau St... C. K. Lough.  
 " do Somerset St... F. B. Hopkirk.  
 " do B. N. America... H. A. Harvey.  
 " Montreal... W. J. Anderson.  
 " Commerce... Robt. Gill.  
 " Ontario... A. Simpson.  
 " Merchants... W. L. Marler.  
 " Quebec... T. C. Coffin.  
 " La Banq. Nat... A. A. Taillon.  
 " Imperial... M. A. Anderson.  
 " Molsons... A. B. Brodrick.  
 " Royal... Geo. Kydd.  
 " do Bank St... W. R. Kirkpatrick.  
 " Nova Scotia... C. H. Easson.  
 " Sovereign... S. McDougall.  
 " Crown, Sparks St. P. B. Taylor.  
 " do Rideau St. H. C. Henry.  
 Otterville... Traders... J. A. Walker.  
 Owen Sound... Merchants... J. E. Magee.  
 " Hamilton... J. S. Gordon.  
 " Molsons... J. R. Wainwright.  
 " Traders... N. Ross.

" Traders... F. B. Bennett.  
 Preston... Merchants... A. D. Pringle.  
 P. Albert, Sask. Imperial... Wm. Macdonald.  
 " Ottawa... D. Macnamara.  
 " Commerce... C. G. K. Nourse.  
 Pugwash, N.S. Nova Scotia... J. S. Lewis.  
 Qu'Appelle, NWT Union... C. S. Pidcock.  
 Quebec... QUEBEC... T. McDougall, G. Man.  
 " do... J. M. Johnston, L. Man.  
 " do Upper Town... C. Smith, Acting.  
 " do St. Roch... Geo. H. Balfour.  
 " do... W. G. Smith, Local.  
 " do St. Louis St... F. W. Smith, Local.  
 " NATIONALE... P. Lafrance, Manager.  
 " N. Lavioie, Inspector.  
 " do St. John St... L. A. Leclerc.  
 " Nation'le St. Roch... L. Drouin.  
 " B. N. America... J. W. Hamilton.  
 Quebec... Montreal... F. J. Cockburn.  
 " Merchants... W. G. Hinds.  
 " People's of H... A. B. van Felson.  
 " D'Hochelega... H. N. Boire.  
 " do St. Roch... W. Robert.  
 " Molsons... P. B. Dumoulin.  
 " Merchants... F. A. Parker.  
 Quyon, Q... Commerce... J. A. Smith.  
 Rainy River... Commerce... S. Hopper.  
 Rapid City, M. Union... W. A. Weir.  
 Rat Portage... Imperial... C. G. Penneck.  
 " Ottawa... F. D. Anderson, Acting.  
 Raymond, Alb. Montreal... M. J. Manning.  
 Red Deer, Alta. Merchants... A. Scott.  
 " Commerce... A. F. Angus.  
 Regina, Assa... Montreal... R. S. Barrow.  
 " Union... J. H. Wilson.  
 " Imperial... Hy. F. Mytton.  
 " Commerce... S. A. Codd.  
 " Ottawa... Hy. Blakeney.  
 Renfrew, O... Merchants... J. H. Mitchell.  
 " Ottawa... J. M. Miller.  
 Reston... B. N. America... A. E. Phipps.  
 Revelstoke BC. Imperial... W. H. Pratt.  
 " Molsons... W. Dickinson.  
 Rexton, N.B. Royal... A. S. Raimbache.  
 Richmond... E. Townships... J. W. Osborne.  
 Richmond Hill Standard... H. A. Thomson.  
 Ridgetown... Molsons... E. E. Newman.  
 " Traders... P. Vallee.  
 Rimouski, Q. La Banq. Nat... S. T. Jackson.  
 Ripley... Hamilton... G. E. Johnson.  
 " Traders... G. E. Tibbets.  
 Riverside, NB. New Brunswick... A. R. Tibbets.  
 R. Hebert, N.S. Nova Scotia... J. H. Turner.  
 Roberval... La Banq. Nat... L. Couet.  
 " New Brunswick... L. Couet.  
 Rock Island, Q. E. Townships... S. Stevens.  
 Rockwood... Traders... A. Black.  
 Rodney... do... A. S. Winlow.  
 Roland, M... Hamilton... C. K. Willson.  
 Rossland, B.C. Montreal... J. S. C. Fraser.  
 " B. N. America... H. H. Rowley.  
 " Royal... K. E. MacKenzie.  
 " Toronto... J. H. Watson.  
 Roxton Falls, E. Townships... D. H. Parmalee.  
 Rosthern, Sask. Imperial... W. A. Hebblewhite.  
 " B. N. America... W. E. Davidson.  
 Russell, M... Union... F. H. Mayhew.  
 Russell, O... Ottawa... J. Bankin, Acting.  
 Sackville, N.B. Royal... D. Cameron.  
 " Commerce... W. H. Harrison.  
 Sarnia... do... A. D. McLean.  
 " Traders... J. F. Winlow.



# BANKS IN CANADA WITH THEIR AGENCIES (Continued)

PLACES.	NAMES OF BANKS.	MANAGER OR AGENT.
Sarnia	Montreal	G. H. Griffin.
"	Toronto	M. Atkinson.
Saskatoon	NWTHamilton	W. J. H. Murison.
"	Union	A. E. Molson.
Sault Ste Marie	Commerce	A. W. Roberts.
"	Imperial	R. A. Lyon.
"	Traders	A. G. Knowles.
Sawyerville, Q	People's of H.	J. M. Phelan, Act. Mgr.
Schomberg	Traders	G. M. Hollowell.
Seaforth	Commerce	G. E. Parkes.
"	Dominion	A. E. Gibson.
Selkirk, Man.	do	J. Grisdale.
Shawin'n Falls	Ottawa	W. Wilson Forrest.
"	Quebec	G. S. F. Robitaille.
Shawville	Merchants	F. A. Parker.
Shediac, N.B.	People's, Halifax	G. M. Coombs.
Shelburne, Ont	Union	F. H. Silk.
Shelburne, NS	Commerce	T. W. Magee.
Sherbrooke	E. TOWNSHIPS	J. MacKinnon, G. Mgr.
"	Merchants	S. Edgell, Local.
"	La Banq. Nat.	B. A. Dugal.
"	D'Hochelega	C. A. Sylvestre.
Sherbrooke NS	Union	G. M. Sinclair, Acting.
Shoal Lake, M	Union	Jas. Macdonald.
Shubenacadie	Royal	L. T. Harrison.
Simcoe	Commerce	E. Cowdry.
"	Hamilton	J. Butterfield.
"	Molsons	H. H. Groff.
Sintaluta NWT	Union	C. D. Simpson, Sub. Man.
Smith's Falls	Molsons	H. B. Wilson.
"	Union	F. A. Bethune.
Smith's Falls	Ottawa	S. L. Forrest.
Sorel	Molsons	J. F. Moreault.
"	D'Hochelega	J. A. Therien.
Souris, Man.	Union	W. J. Gourley.
"	Merchants	J. J. Galloway.
Souris, P. E. I.	Merchants P. E. I.	G. W. Sutherland.
Southampton	Hamilton	A. H. Bidout.
Springfield	Traders	J. R. McLachlin.
Springhill	Commerce	E. B. Fairbanks.
"	N. S. Union of Halifax	J. W. Murray.
Stanbridge, Q	Sovereign	C. S. Walsh, Mgr.
Stayner	Toronto	W. A. Doner.
St. Andrew's NB	Nova Scotia	A. L. Kerr, Acting.
St. Anselme	La Banq. Prov.	J. B. E. Fortin.
St. Boniface, M.	D'Hochelega	E. Belair, Mgr.
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. Césaire, Q	St. Hyacinthe	M. N. Jarry.
St. Charles	Bellechasse	La Banq. Nat. R. Marcoux.
St. Cunege	Merchants	A. E. Bignell.
St. Denis, R. I.	La Banq. Prov.	Ed. Archambault.
St. Evariste	St. La Banq. Nat.	P. E. LaCombe.
St. Gab. de Bra'	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'm'd'U'n	La Banq. Prov.	Ths. Touzin.
St. Henri	Quebec	H. Dorion.

PLACES.	NAMES OF BANKS.	MANAGER OR AGENT.
Sutton, O	Metropolitan	H. A. Colson.
Sutton, Q	E. Townships	R. P. Buzzell.
"	Sovereign	F. A. M. Lister, Acting.
Swan River	Commerce	F. J. Macoun.
Sydenham, O.	Union	G. A. Bageshaw.
Sydney, N.S.	Royal	J. E. Burchell.
"	Union of Halifax	H. H. McDougall, Asst.
"	Merchants, P. E. I.	H. W. Jubien.
"	Montreal	P. E. J. H. McQuaid.
"	Commerce	A. E. Nash.
Sydney Mines	Union of Halifax	P. C. Stevenson.
"	Nova Scotia	R. Creighton.
Tara, Ont.	Merchants	E. J. Mabon.
Tavistock	Western	H. A. Toffeld.
Teeswater	Hamilton	A. Steckle.
Terrebonne	La Banq. Prov.	C. P. Smith.
Thamesford	Traders	G. S. Mathieu.
Thamesville, O	Merchants	F. S. Depew.
Thedford	O. Sovereign	W. J. Finucan.
Thessalon	O. do	Jacob Fuller, Mgr.
Thet'rd Mines	Quebec	W. A. Parker, Mgr.
Thornbury	Toronto	P. P. Johnston.
Thorold	Quebec	J. Mockridge.
Three Rivers	do	G. H. Shaw.
"	D'Hochelega	Allan McDougall.
Tilbury	Merchants	J. F. Boulais.
Tilsburg	Traders	F. M. Scarf.
"	Western	E. C. Jackson.
Toronto	Commerce	F. Biette.
"	do. Branch	B. E. Walker, G. Mgr.
"	do. Bloor & Yonge	R. J. Montgomery.
"	do. Broadw' & Q.	J. G. Boyce.
"	do. 163 King E.	T. A. Chisholm.
"	do. 399 Parliam't A.	H. Crease.
"	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. F. Reid, Gen'l Mgr.
"	do. Toronto Br.	Geo. P. Schofield, 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 & Cottingh'm St.	F. W. Broughall.
"	do. 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.

PLACES.	NAMES OF BANKS.	MANAGER OR AGENT.
Victoria, B.C.	Imperial	J. S. Gibb.
Victoriaville, Q	Quebec	Molsons.
"	do	A. Marchand.
Virden, Man.	Union	H. J. Pugh.
"	Ottawa	T. M. Hyndman.
Wales	Molsons	G. M. Whitney.
Walkerton	Merchants	H. C. Fawcett.
"	Commerce	G. M. Wedd.
Walkerville	do	A. W. Ridout.
Wallaceburg	Montreal	W. W. Dick.
"	Toronto	R. Pashby.
Wapella, NWT	Union	E. Thornton, Sub. Man.
Warkworth, O	do	do
Waterford	Ontario	F. Kenward.
Waterloo, Q.	E. Townships	A. W. Watson.
Waterloo, Q.	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. Kenward.
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.
West Lorne	Merchants	A. C. Paterson.
Weston	B. N. America.	J. McEachern.
Westport	Merchants	W. A. Meldrum.
W. Shefford, Q. E.	Townships	G. C. Boright.
Westville	Nova Scotia	W. M. McCunn.
Wetaskiwin Al	Merchants	Y. C. James.
"	Imperial	J. H. D. Benson.
"	Nova Scotia	A. S. Knight.
Weyburn NWT	Union	F. E. Harrison.
Weymouth, NS	Royal	D. Kemp.
Wheatley, O.	Merchants	S'b Agency to Leaming'n
Whitby	Dominion	E. Thornton.
"	Western	E. D. Warren.
White Horse	Yukon T.	Commerce L. M. DeGeng.
WhitewodAsa	Merchants	W. A. Young.
Wiarton, O	Commerce	J. J. Acres.
"	Union	O. U. Macmicking.
Winchester	do	R. F. Blair.
"	Ottawa	N. W. Morton.
Windsor, O.	Merchants	G. V. J. Greenhill.
"	Traders	Geo. Mair.
"	Commerce	D. Macgillivray.
"	Nova Scotia	H. L. Shaw.
Windsor Mls, Q. E.	Townships	E. L. Sleeper.
Windsor, N. S.	Union of Halifax	A. Gray.
"	Commerce	J. A. Russell.
Wingham	Hamilton	W. O'Connell.
"	Dominion	D. T. Hepburn.
Winkler, Man.	Hamilton	do
Winnipeg	La Banq. Nat.	J. H. Baker, Pro. Man.
"	Merchants	A. Wickson.
"	Molsons	E. F. Kohl.
"	Montreal	A. F. D. Macgachen.
"	Imperial	N. G. Leslie.
"	do North End Br	F. P. Jarvis.
"	do D'Hochelega	A. J. C. Frigon.
"	Dominion	F. L. Patton.
"	do North End Br	W. C. Armstrong.



" 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  
 Deschailons La Banq. Nat... A. A. Dionne.  
 St. Jerome... Merchants... R. H. Arkell.  
 " D'Hochelega... Alex. Lefort, Mgr.  
 St. John, N.B. N. BRUNSWICK... W. E. Stavert.  
 do. N'h End Br. B. C. Barclay Boyd.  
 do. W. End Br. J. Clawson.  
 " B. N. America... A. P. Hazen.  
 " Montreal... E. M. Shadbolt.  
 " Nova Scotia... T. B. Blair.  
 " Royal... O. A. Hornsby.  
 " Union of Halifax N. R. Burrows.  
 " Commerce... J. G. Taylor.  
 St. John's, Q. BK. DE ST. JEAN. P. I. L'Heureux, G. Mgr.  
 " Merchants... W. B. Scott.  
 " La Banq. Nat... A. U. Dorais.  
 " E. Townships... J. MacLoughlin.  
 St. John's, Nfld Nova Scotia... W. W. Watson.  
 " Montreal... J. A. Paddon.  
 St. Joseph (Bee) La Banq. Prov...  
 St. Joseph, Q. E. Townships... A. O. Ledoux.  
 St. Marie, Q. La Banq. Nat... C. Lavoie.  
 St. Martine, Q D'Hochelega... G. Itzevre, Mgr.  
 St. Mary's... Montreal... J. Leslie.  
 " Traders... Jno. Pool.  
 " Molsons... H. H. Stevenson.  
 St. Peters, C. B. Union of Halifax J. Lyons.  
 St. Raymond Q People's of H. E. A. Bradley.  
 St. Remy, Q. Bk. de St. Jean C. A. Bedard.  
 St. Romuald, Q Quebec... E. Lamontague.  
 St. Sauveur... La Banq. Prov... A. Dion.  
 " Merchants... C. M. Wrenshall.  
 St. Scholasti La Banq. Prov. T. W. R. Lapointe.  
 St. Stephen, N.B. R. STEPHEN'S... J. F. Grant.  
 " Nova Scotia... J. Black.  
 St. Thomas... Merchants... M. S. Hodder.  
 " Imperial... M. A. Gilbert.  
 " do East End... L. E. Tate.  
 " Molsons... W. K. Pearce.  
 " Dominion... P. C. Robinson.  
 Stellarton, N.S. Nova Scotia... W. M. Chandler.  
 Stirling... Sovereign... W. H. Carroll.  
 Stonewall, M. Hamilton... T. Muir.  
 Stouffville... Standard... F. H. Gray.  
 " Sovereign... W. J. Stark.  
 Stratford... Merchants... A. M. Campbell.  
 " Montreal... E. P. Winslow.  
 Stratford... Commerce... Wm. Maynard.  
 " Traders... R. Jeffrey.  
 Strathcona Alt Imperial... A. L. Munns.  
 " Nova Scotia... E. T. Hammett.  
 Strathroy... Commerce... L. H. Dampier.  
 " Traders... W. T. Smith.  
 Streetsville... Metropolitan... W. B. Clements.  
 Sturgeon Falls Traders... P. H. Wade.  
 " Quebec... C. F. Kirby.  
 Sudbury... Ontario... N. J. Montgomery.  
 " Traders... C. M. Parkes.  
 " Toronto... C. M. Parkes.  
 Sum'side, PEI, New Brunswick, H. W. B. Stavert.  
 " Nova Scotia... A. E. Vessey.  
 " Royal... J. F. Bleadon.  
 " Merchants, P. E. J. F. McMillan.  
 Sunderland, O. Western... E. G. Sutherland.  
 Sussex, N. B. Nova Scotia... R. B. Rossborough.  
 " New Brunswick, H. S. Pethick.

" do. King & York A. R. Capreol.  
 " TORONTO... Duncan Coulson, G. Mgr  
 " Toronto, Branch W. R. Wadsworth.  
 " do. King W. G. J. Cuthbertson.  
 " do Queen & Spa F. H. Leach.  
 " do. Queen St. & Bolton Ave. L. S. McMurray.  
 " do. Queen and Parliament St.  
 " TRADERS... H. S. Strathy, Gen. M.  
 " METROPOLITAN... W. D. Ross, Gen. Man.  
 " do. Can. Lf. Bldg. W. H. Burns.  
 " do Coll. & Bath T. B. Clarke.  
 " do Dund. & Arth. T. G. McMaster.  
 " do Qu'en & M'Ca'IE. A. Sutherland, Act'g.  
 " SOVEREIGN... D. M. Stewart, Gen. Mgr.  
 " do. C. R. Cumberland, Act'g.  
 " do. Angus Kirkland.  
 " Montreal... C. R. Crawford, Sub Agt.  
 " do. Yonge St. Brg. S. Crawfor, 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.  
 " Hamilton... F. J. Gosling.  
 " do Queen & Spad. R. F. King.  
 " Nova Scotia... H. C. McLeod, G. Mgr.  
 " do. H. A. Richardson, Mgr.  
 " Royal... W. F. Brock.  
 " Crown... J. A. Ready.  
 Toronto Jun. Commerce... R. C. Jennings.  
 " Molsons... J. T. Belcher.  
 " do StockY'ds Br. }  
 " B. N. America } J. McEachern.  
 " do. Stockyards }  
 Tottenham... Traders... C. O. Hodgkins.  
 Trail... E. C. B. N. America... Sub Branch.  
 Treherne, M. Commerce... H. Haines.  
 Trenton, O. Molsons... J. H. Campbell.  
 " Ontario... B. H. Siddall.  
 Trinidad, Spain Union of Halifax A. D. McKee.  
 Trois Pistoles, La Banq. Nat... A. LeChasseur.  
 Trout Lake B. C. Imperial... E. K. Bouthbee.  
 Truro, N.S. Royal... Martin Dickie.  
 " Union of Halifax J. W. Cameron.  
 " Commerce... J. Moorman.  
 " Nova Scotia... R. A. Mingie.  
 Tweed... Ontario... H. P. Helm.  
 Uxbridge... Dominion... W. E. Garswell.  
 Unionville... Sovereign... W. J. Stark.  
 Valleyfield... D'Hochelega... S. Fortier.  
 " La Banq. Prov... R. S. Joron.  
 Vancouver, B. C. Commerce... Wm. Murray.  
 " East. do... C. W. Durrant.  
 " B. N. America... W. Godfrey.  
 " Montreal... C. Sweeny.  
 " Imperial... A. Jukes.  
 " Royal... C. A. Crosbie, Mgr.  
 " F. Walker, Asst. Mgr.  
 " do East Bra'ch D. Von Cramer.  
 " Molsons... H. Lockwood.  
 " Hamilton... Ewing Buchan.  
 " Nova Scotia... D. R. Laird.  
 Vankl'k Hill, O D'Hochelega... D. McInnes.  
 " Ottawa... F. B. Bowden.  
 Vernon, B.C. Montreal... G. A. Henderson.  
 " Victoria, B.C. Commerce... Geo. Gillespie.  
 " Jas. Simon, Asst. Mgr.  
 " B. N. America... W. F. Oliver.  
 " Montreal... A. J. C. Galletly.  
 " Royal... George A. Taylor.

" Ottawa... J. E. Monk.  
 " Commerce... John Aird.  
 " do. North... John Aird.  
 " do. Portage Av.  
 " do. Notre Dame  
 " Union... Geo. Bowles.  
 " do. N. End Br. J. Siegel.  
 " B. N. America... W. A. Machaffie.  
 " Hamilton... H. H. O'Reilly.  
 " do Grain Exch. B. W. Russell.  
 " Nova Scotia... C. A. Kennedy.  
 " E. Townships... W. L. Ball.  
 Winona... Traders... T. Muir.  
 Wolfville, N.S. Union of Halifax A. F. Little.  
 " People's, Halifax Geo. W. Munro.  
 Wolsley, N.W.T. Union... J. G. Vicq.  
 Woodbridge... Crown... J. G. Hallett.  
 Woodstock Ont. Commerce... G. W. McKee.  
 " Imperial... George Wilson.  
 " Molsons... E. W. Waud.  
 " Traders... H. P. MacMahon.  
 Woodstock N.B. Nova Scotia... B. M. Macleod.  
 " People's, Halifax G. A. White.  
 " Royal... C. E. MacKenzie.  
 " Crown... S. B. Fuller.  
 Wroxeter, O. Hamilton... H. V. Holmes.  
 (M., Th., Sa.)  
 Wyoming, O. Sovereign... E. A. Westland, Mgr.  
 Yarmouth, N.S. SYARMOUTH... T. W. Johns.  
 " Nova Scotia... Blair Robertson.  
 " Union of Halifax R. C. Wright.  
 " Montreal... T. V. B. Bingay.  
 Yorkton, N.W.T. Union... C. W. R. Pearson.  
 " B. N. America... G. F. Laing.  
 Zurich... Sovereign... Joseph Snell.

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 A. S. Ireland (acting) Agents; England, Bank of England, Glyn & Co., and Bank of Liverpool; Scotland, National Bank of Scotland; Ireland, Provincial Bank and National Bank; Paris, Credit Lyonnais; West Indies, Colonial Bank; Australia and New Zealand, Union Bank of Australia. India, China and Japan, Mercantile Bank of India.  
 CANADIAN BANK OF COMMERCE—London, England, The Canadian Bank of Commerce, 60 Lombard St., E. C., The Bank of England, The Bank of Scotland, Lloyds Bank (Ltd.), The Union of London and Smiths Bank (Ltd.), Parr's Bank (Ltd.); United States—Wm. Gray and H. B. Walker, Agents, New York; 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 Columbia National Bank, Buffalo; The First National Bank, Chicago; 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; The Canadian Bank of Commerce, Portland, Ore., San Francisco, Cal., and Seattle, Wash; France—Credit Lyonnais, Paris; Messrs. Lazard Freres & Cie., Paris; Germany—Deutsche Bank, Holland—Disconto Maatschappij, Rotterdam;



## BANKS IN CANADA WITH THEIR AGENCIES (Continued)

- Belgium*—Messrs. J. Matthieu & 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 and Branches; 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**—Montreal, The Bank of Toronto; *New York*, Fourth Nat. Bank and Hanover Nat. Bank; *Buffalo*, Marine National Bank of Buffalo; *London*, Nat. Prov. Bank of England, Ltd.; *Chicago*, First National Bank and Continental National Bank; *Detroit*, Old Detroit National Bank; *Boston*, International Trust Co.; *Philadelphia*, Merchants Nat. Bank; *Pittsburg*, Mellon National Bank; *Kansas City*, The National Bank of Commerce; *St. Louis*, Third National Bank; *San Francisco*, Crocker-Woolworth National Bank.
- 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, 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, Tasmania*, Union Bank of Australia; *Sandwich Islands*, Yokohama Specie B'k, Bank of Hawaii) (Ltd.).
- LA BANQUE D'HOCHELAGA**—London, Clydesdale Bank (Ltd.), and the London agencies of Crédit Lyonnais, Crédit Industriel et Commercial, Comptoir National d'Escompte de Paris; *Paris*, Crédit Lyonnais,
- 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, 63-65 Wall Street, T. E. Merrett, Agent; *Chicago*, The Northern Trust Co.; *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 Commerce; *Nova Scotia*, Royal Bank of Canada; *New Brunswick*, Bank of Nova Scotia and Royal Bank of Canada; *British Columbia*, Canadian Bank of Commerce and Royal Bank of Canada.
- 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, National Trust Co.; *Boston*, State National Bank, The Morton Peabody & Co.; *Portland, Maine*, Kidder, Peabody & Co.; *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, of 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*, R. Y. Hebden, J. M. Greafe; *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 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.
- 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*, Crédit 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. *Hanover*, National Bank; *Boston*, National Bank of the Republic; *Paris*, Comptoir National d'Escompte de Paris.
- ROYAL BANK OF CANADA**—Ontario and Quebec, Merchants Bank of Canada; *New York*, L. H. Voorhees, Agent, 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, Oregon*, First National Bank; *Seattle*, Washington National Bank; *Spokane*, Exchange National Bank, Spokane and Eastern Trust Coy.; *Great Britain*, Bank of Scotland, London, England; *France*, Crédit 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; *Cleveland, O.*, Euclid Park National Bank; *Detroit*, State Savings Bank; *Buffalo*, Columbia National 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 Im-



Crédit Industriel et Commercial, Comptoir National d'Escompte de Paris, Société Générale; *Bruzelles*, Crédit Lyonnais; *Berlin*, Deutsche Bank; *Vienna*, Banque Imperiale-Royal Priv. des Pays-Autrichiens; *New York*, National Bank of North America, the National City 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; *Butte City*, Silver Bow National Bank; *Kankakee*, First National Bank.

LA BANQUE DE ST. JEAN—*Canada*, Molsons Bank and Branches; *New York*, Agents Bank of Montreal; *Boston*, The National Bank of Redemption.

LA BANQUE NATIONALE—*London*, The National Bank of Scotland (Limited); *Paris*, Credit Lyonnais and Branches; *New York*, First National Bank; *Boston*, First National Bank of Boston; *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*, Société Générale; Bank of Montreal; *New York*, National Bank of Commerce in N.Y.; The Citizens Central Nat. Bk.; National Shoe and Leather Bank; *Chicago, Ill.*, Nat. Bk. of North America; Bank of Montreal; *Boston*, First Nat. Bank; Nat. Bank of the Republic; *Paris, France*, Comptoir National, d'Escompte de Paris.

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's*, 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, First National

perial 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 Bank; *Buffalo*, Marine Bank; *Chicago*, First National Bank; *Oswego*, Second National Bank; *Quebec*, Quebec Bank.

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; *Duluth*, First Nat. Bank of Duluth.

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.



# 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.

tion 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-

consideration in the case of manufactured chattels, which, at the time possession is given to the purchaser, have the name and address of the

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

case of any change in the partnership. On the dissolution of a partnership a declaration certifying the dissolution should be registered.



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 shewn 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 pair 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 clothes 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 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.

**REFLEVIN** 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.

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**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 sittings, 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:—Tuesday and Friday, Chambers; Monday, 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 December. 7. At Bracebridge, on third Tuesday of June and November.

**SURROGATE 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.

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Long Vacation, the months of July and August.  
Christmas Vacation, 24th December to 6th January following.  
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## 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.

## 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.**—The face of a Private Post Card may be used for advertisements, illustrations, etc., provided that a clear space of at least  $\frac{1}{4}$  inch is left along each of the four sides of the postage stamp, and a clear space  $3\frac{1}{2}$  inches long and  $1\frac{1}{2}$  inches wide reserved for the address at the lower right hand corner of the card. Private Post Cards must not exceed a size of 6 inches in length by  $3\frac{1}{2}$  inches in width. Cards exceeding these limits are treated as insufficiently paid letters. The words "Private Post Card" must be written or printed on the face of private post cards addressed to places outside of Canada.

**Pictorial Private Post Cards which have communications on address side.**—Cards which have the back covered by a picture, and one-half of the front to the left of the address space reserved for written communications, are admitted as post cards when addressed to places in Canada, the United States, Great Britain, France, Switzerland, Italy and Tunis. The rate for Canada and the United States one cent, and for the other countries two cents.

**United Kingdom, and the following British Possessions and Protectorates:** Aden, Ascension, Australia, 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, Chefoo, Foochow, Hankow, Hoihow, Liu-Kung-Tau (Wei-Hai-Wei), Ningpo, Shanghai and Swatow; Cyprus, Fanning Island, 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), Orange River Colony, Sarawak, Seychelles, Sierra Leone, Somaliland Protectorate, 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, except United States, 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.

## 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 1 cent for each 2 ozs. or fraction thereof 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.



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.

#### Insurance of Registered Letters.

Registered Letters posted at and addressed to any P.O. within the Dominion of Canada may be insured against loss for amounts not exceeding \$25. The insurance fee as well as the ordinary postage and the registration fee must be prepaid in postage stamps on all insured registered letters. The insurance fees and the corresponding limits of compensation are as follows:—

<i>Insurance Fee.</i>	<i>Limit of Compensation.</i>
3 cents .....	\$10
4 " .....	15
5 " .....	20
6 " .....	25

#### 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.



articles.

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 mucilage 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, British Guiana, Barbados, Grenada, St. Lucia, St. Vincent, the Leeward Islands, or 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 can be issued for more than \$100; but as



# 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 transferor 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 transferor 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 \$1,000,000 or over, the fee is \$335, and \$3.50 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, \$3.
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 \$5.

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* notice 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 Manitoba boundary 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 1906 ..



### .. Notes for 1906 ..



New Year's Day.....	Monday, January 1st.	Holy Thursday... ..	May 24th.
Ash Wednesday.....	February 28th.	Pentecost. Whitsunday... ..	June 3rd.
St. David's Day .....	Thursday, March 1st.	Trinity Sunday.....	June 10th.
Quadragesima, 1st Sunday in Lent, March 4th.		Corpus Christi. ....	Thursday, June 14th.
St. Patrick's Day .....	Saturday, March 17th.	Midsummer Day.....	Sunday, June 24th.
Lady Day .. .....	Sunday, March 25th.	Dominion Day. ....	Sunday, July 1st.
Palm Sunday.....	April 8th.	Labor Day .....	Monday, September 3rd.
Good Friday .....	April 13th.	Michaelmas Day .....	Saturday, Sept. 29th.
Easter Sunday.....	April 15th.	Birth of King Edward VII (1841)	November 9th.
St. George's Day.....	Monday, April 23rd.	St. Andrew's Day.....	Friday, November 30th.
Victoria Day .....	Thursday, May 24th.	Christmas Day.....	Tuesday, December 25th.



January

NEW YEAR'S DAY (Dominion)

MONDAY, 1.

(1-364)

1906

Da choring all day. Mrs. Craig brought over piece of beef in forenoon. We children up skating on Page's pond in afternoon. very stormy day. cold.

Local Opinion

TUESDAY, 2.

(2-363)

Da done chores in forenoon took a load of straw to Har Coram in afternoon. Bill Barry here for dinner and took some potatoes out of his pit. Har. Coram gave Ollie and I a music lesson. beautiful mild day. up skating at night.

WEDNESDAY, 3.

(3-362)

Da done chores. I took Ollie back to school and met morning train. Dick Chambers came off and stayed for dinner. Da took him down to 4.36 to night. very nasty day. very strong east wind. hailing and raining all afternoon. rain freezing on.



January

THURSDAY, 4.

(4-361)

1906

Da chorina and killed twelve chickens in afternoon.

very disagreeable day. very strong south west wind. very stormy all day. every thing very icy.

FRIDAY, 5.

(5-360)

Da done chores in forenoon and cleaned hen pens in afternoon. Ma went to Drayton for Olive and shipped a dozen chickens and 2 lbs of butter to Uncle Jim. very stormy at times. snow soft. not very cold.

EPIPHANY (Quebec)

SATURDAY, 6.

(6-359)

Da done chores in forenoon, then at Susie Kirkpatrick's funeral in afternoon. Took her from Drayton to Ritchey. Buried in old English Church Cemetery. Had cutter out for first time to day. terrible stormy all day. not very cold.



Roy Philp and Gordon - Neil Philp's  
son. here in afternoon and for  
tea.

very stormy till about evening  
then calmed down a little.

colder to-day.

Old Mr. Hermann buried to-day.

## MONDAY, 8.

(8-357)

Pa drove Olive down to school, and  
done the chores in forenoon. Then in  
afternoon, he and Will Walker drawing  
in the old hay-stack. Pa and Ma  
over to Mr. Duncan's in evening.

very fine bright day. rather frosty.

## TUESDAY, 9.

(9-356)

Pa and Will done the chores, then  
Chester came down and they finished  
taking in stack at barn and took  
in the one down by Poplars.

Brock and I down to rink at  
night. Mr. Coram gave me a lesson  
in afternoon. rather stormy morning  
but turned out fine. pretty sharp  
wind.



January

WEDNESDAY, 10.

(10-355)

1906

Pa done chores. Will drew chips to town. Went to bush about four o'clock and hewed stick for saw-log bunks.

very fine but rather cold wind beautiful moon light night.

sale of Jim Loues place and stock.

THURSDAY, 11.

(11-354)

Pa and Will done chores then took load of hogs down to Drayton to Tucker straightening up in afternoon and shutting up old saws. quite nice day. mild.

FRIDAY, 12.

(12-353)

Pa and Will done chores, then he and Will drawing manure on to other place. Ma went to town this forenoon and brought Olive home. Will Gregory, Mr. Walker, and old Mr. Petts here playing euchre. very fine day. rather raw wind poor sleighing.



January

SATURDAY, 13

(13-352)

1906

Pa and Will finished drawing out the manure. Will went home before tea.

very strong, raw, cold, east wind blowing all day.

Bertha Crocker called this afternoon inviting Olive and I to their party Tuesday night.

SUNDAY, 14

(14-351)

Home all day.

rained little in morning and froze over. not cold.

MONDAY, 15

(15-350)

Pa done the chores and cleared out pens in afternoon. I took Olive back to school this morning. nasty day: very foggy till noon. little rain in afternoon. raw east wind. not freezing to-night.



January

TUESDAY, 16

(16-349)

1906

Da choring all day. Har Coram gave me lesson after dinner.

Very stormy all day and night. Wat Burrows took Ishigh-odd up to party at Sam Crochers. Walkers, McKee, Gregorys and us. Chas Walker brought Olive and Edith Barry out. Edith stayed here all night not cold. but very rough. Will Walker brought down bag of Spy apples.

WEDNESDAY, 17

(17-348)

Da took Olive and Edith back to town this morning. Will Walker done the chores and took a grist to town in afternoon. Da and Ma down to see Isaac Hilborn's house in afternoon. little storm in morning but cleared off. storming again to-night. rather raw cold wind.

THURSDAY, 18

(18-347)

Da and Will done the chores and ground up axe. Cutting some logs in afternoon. Ma up to see Mrs. Chas. Walker in afternoon. Mr. Allan <sup>teacher</sup> here for tea. Will gone to Harrys to play checkers. quite mild. snowing at times.



January

FRIDAY, 19

(19-346)

1906

Pa and Will done the chores, then cutting down some trees for logs at edge of brush. I at Drayton in afternoon for Olive. Will gone home to night.

fine all day, but foggy till noon. rather raw east wind. trees all rined up.

Pa done chores in forenoon

SATURDAY, 20

(20-345)

cleared out pens and hen house in afternoon. Ma and Brock at Drayton in afternoon.

very mild day. snow disappearing quickly.

SUNDAY, 21

(21-344)

Home all day. Cecil Walker here for while in afternoon.

rained through the night and quite a heavy shower at noon.

very mild. snow all gone off roads and fields.

very mild - like spring



January

MONDAY, 22

(22-343)

1906

Pa took Olive down to school.  
they done the chores and cleaning  
up hay-stack bottom.

Will Walker called in afternoon.  
I over helping Sarah Burrows bake for  
party. Big dance at Burrows  
at night. very nasty day, quite  
heavy showers at times. very  
dark night: snow almost all gone.

TUESDAY, 23

(23-342)

Pa done the chores and went  
to Draxton about four o'clock  
Harry Colam gave me my lesson  
from 4 five till six o'clock and  
stayed to tea.

very mild morning, raining  
at times, but got windy and  
turned suddenly cold.  
roads frozen up hard and dry  
to-night.

WEDNESDAY, 24

(24-341)

Pa done chores and covered straw  
berries in afternoon, also cleaned  
pens.

very fine bright day.  
cold.  
freezing hard to-night.



January

THURSDAY, 25

(25-340)

1906

Da done chores, in forenoon. Will Walker came here just before dinner. He and Da drawing stone from Uncle Richards in afternoon. Mrs. Jack Walker here for while in afternoon. Da gone to town at night. Walkers, Pages & Uncle Richards also Will Gregory skating here to night. W.W. gone to Druggys party. Beautiful fine day. but rather raw wind.

FRIDAY, 26

(26-339)

Da and Will drawing stone all day. I went to town in afternoon for Olive. Cecil Walker here for tea. Will gone home to night. Charlie & Minnie Hilborn with teacher and Bill Barry here and spent the evening.

very fine day. wind rather cold.

SATURDAY, 27

(27-338)

Da done chores, Will and Brock drawing stone all day from Uncle Richards. Will drove Da down to noon train. He came home on 430. Was up to Harristown to see Greg. all up skating on Pages pond. Also a load from town there. Ice fine. Good time.

beautiful fine day. Thawing, but froze up at night.



January

SUNDAY, 28

(28-337)

1906

Ma and Brock up to see  
Miss Stone in afternoon.  
Sarah Burrows here in afternoon.

rather raw wind, trees rimed  
roads little rough.

MONDAY, 29

(29-336)

Pa and Will drawing stone from  
Uncle Rich<sup>d</sup> till on ice, afternoon  
then drawing from a pile in  
Mr. Harrison field next to Pages line  
I drove Oline back to school.  
All up to skate on Pages pond  
at night - very wind rain day.

TUESDAY, 30

(30-335)

Pa and Will done chores then drew  
stone from Mr. Harrison one and a couple of  
load from Uncle Rich<sup>d</sup>. Mr. & Miss North  
here for dinner. Maude stayed while her  
father went to town. Uncle Jim here in  
afternoon. Harry Coram here in afternoon.  
All up to skate at night - ice fine.  
beautiful day, but not very bright.  
lovely night - not the least bit cold.



January

WEDNESDAY, 31

(31-334)

1906

Da and Will done chores, then went back to Uncle Rich's for a load of stone, drove rest of day from Frank Pages. Ma at Brayton. Dave Downey and his father here to see plan of house. Jack Brooks called. Da and Will took a heifer down to Brooks to-night. Alex McLaughlan and Mr. Stein, head-agent here to-night to see plan and figure on heating apparatus, moved little in morning but stopped and was rather cold. Had 36 loads of stone down to night.

February

THURSDAY, 1

(32-333)

Da and Will done chores then drove stone from Pages, till noon. Will took grist of chop to town and got harness mended. Da up to Lip Miss Stones clock. very stormy all day, getting colder as night comes on.

FRIDAY, 2

(33-332)

Da and Will done chores, then cleaned out all the pens. Will went down for Olive in afternoon. Fover at Burrows sewing.

very cold day. clear. Thermometer 14° below zero in morning.



February

SATURDAY, 3

(34-331)

1906

Pa and Will done chores, then drove out manure till noon. Pa went to Drayton in afternoon. got 200 lbs sugar from Guilph. Will went home. Got very stormy about noon. rain mixed all day. Car of lumber at station now.

SUNDAY, 4

(35-330)

Olive and I up to Chas Walkers in afternoon. Pa over to Pages and Uncle Richards in afternoon. very snowy forenoon, not so stormy in afternoon, but colder.

MONDAY, 5

(36-329)

Pa and Will done the chores. Then Pa took Olive back to school and stayed on car at station. Now, Hoshua, Bert, Harry, Chas. Walker, Mr. Craig, Earl Jones and our team drawing lumber. Each brought 3 loads except Louis & Craig. Wat helped unload here at home. very sharp day, but very bright and cold.



Pa and Will done the chores then sorting out the lumber. Mr. Dave Corbett here in afternoon to see fat cattle.

Harry Caram here for tea. very sharp day, but bright.

Thermometer 20° below zero at 7.30 a.m.

## WEDNESDAY, 7

(38-327)

Pa and Will done chores, then finished piling up lumber. Finished about four o'clock then Pa went to Draughton and Will gone up home.

pretty cold morning but got little warmer towards evening. Beautiful moon light. Wilma Wrenn married to night.

Emma McCallan.

Frank Wilson - mill-driller, married to Miss Landertin.

## THURSDAY, 8

(39-326)

Will done the chores and drew out manure till noon. Pa took jersey cow down to Richards in forenoon. Will and Wal - drawing ice - afternoon Pa getting place ready. Ma at town all day. Jim Davidson & H. Shick here to see plan of house also Mr. Green and Washburn's foreman from Arthur here in afternoon.

Beautiful clear day. lovely moon light. night.

Pa 16 years  
 old to-day



February

FRIDAY, 9

(40-325)

1906

Da done chores. Will and Wal - drawing  
ice all day. finished. I went down for  
Olney in afternoon. She has very sore eyes.  
Mr. Chas Walker here helping pack the  
ice in afternoon.

very fine day, but - sharp.

Skating up on pond to - right.

SATURDAY, 10

(41-324)

Da and Will done the chores, then Wal - helped  
them to take eight head of cattle, the Jersey calf  
and two sheep over to the corral field.

Both up to milk - letting at Rothsay in  
afternoon. Will gone home after tea.

Cattle bought - \$350.<sup>00</sup>

very stormy all day - and cold,  
but - bright - sunshined at times.

2

SUNDAY, 11

(42-323)

Mrs. and Mrs. F. Rich and two  
children here for dinner.

very fine bright - day, but cold.



February

MONDAY, 12

(43-322)

1906

Pa and Will done the chores, then went to town for board timber and strapping which was shipped down. I drove Olive down this morning. Pa and Will drawing out manure after they came home from town. Mr. Duncan and two girls here and spent evening. Mrs. Barry here leaving invitations to Billy's Fair's party on Wednesday. very fine day. got quite mild towards evening.

TUESDAY, 13

(44-321)

Pa 50 years old. Uncle Jim 33 years old to-day. Pa and Will done chores then drawing manure. Mr. Brockbank and another man from Othello here to sell horse plan. Louis Wilson, Frank's brother, arrived here at noon from Listowel with the ponies Pa and he went to Drayton in afternoon. Pa bought ponies and harness from him! \$200.00 Harry Coram here in afternoon and again after tea. Will and I up to party at Uncle Rich's very mild day. rather bright.

St. Valentine's Day WEDNESDAY, 14

(45-320)

Pa done chores in forenoon and finished drawing out manure. Will Walker not here. Party at Fair's I didn't go. turned cold through night. very stormy morning, but calmed down some as day got up. cold night.



February

THURSDAY, 15

(46-319)

1906

Da and Will done the chores then fixed a tongue into our buggy and started for Lebanon at noon with two Wilson's buggy. Left it at a Mr. Hammonds place. I at Drayton in forenoon.  
very fine bright day, but very sharp wind. Da home about seven. Roads icy.

FRIDAY, 16

(47-318)

Da done the chores in forenoon. Then took the ponies down and got them shod. Brought Olive home. Both of us up to Aaron Walton's to a "Good Templar" party. Went with Walker's had had splendid time.  
Beautiful bright day.

SATURDAY, 17

(48-317)

Da done the chores and cleared out pens. Then he, tea and Brock went to town with ponies. Mr. Walter and Will came after a load of corn in forenoon.  
beautiful fine day.



February

SUNDAY, 18

(49-316)

1906

Home all day.  
rather dull. snowing  
a little in afternoon.  
not very cold.

MONDAY, 19

(50-315)

Will done the chores, Pa took Olive  
back to school. Butchered a pig  
in afternoon. very mild day.

Wat Burrows took a load up to a  
party at Sam Crocker's. Had very nice  
time. Olive came up with Harry Coram

TUESDAY, 20

(51-314)

Pa done the chores, then cut up pig  
and salted it and put it away.  
Will took team to town, with grid-  
of chop and got them shod. Pa and  
Will drew stone from Pages in afternoon.  
Harry Coram here for tea.  
very mild day. little rain in  
afternoon.



February

WEDNESDAY, 21

(52-313)

1906

Da and Will done the chores, then covered the ice. Cleared up bin of oats in afternoon. Boy farwell up and dehorned young cattle this forenoon. Sara Burrows here sucking to-day. quite mild but turned colder towards night. rained through night, dull to-day.

THURSDAY, 22

(53-312)

Da and Will done the chores, then drawing stone from Page's all day. Will gone to Rothbar to-night. not very bright and not very cold. lovely day for handling stone. I have a very sore eye.

FRIDAY, 23

(54-311)

Da and Will done the chores, then drew stone from Page's. Ma at Drayton in afternoon for Olive. Da drove off over to Mrs. Duncans after tea. They had a little luche party. I stayed all night. beautiful day. roads soft. Lawrence Stone here for dinner.



February

SATURDAY, 24

(55-310)

1906

Pa and Will done the chores, then  
drew stone till noon. Will gone home  
after dinner. Pa cleaned out pens  
and took piece of meat over to Craigs  
Brook came over for me and I went  
down to see doctor about my eyes. Inflammation  
Beautiful soft day. just like spring.  
Roads fearful muddy.

SUNDAY, 25

(56-309)

Pa and Ma down to Dick  
Henderson's for afternoon and  
tea.

very disagreeable day.

rather wet afternoon, turning  
to snow at night.

MONDAY, 26

(57-308)

Pa done the chores, then took the  
ponies and went to town in afternoon  
to meet Mr. Gray and contractors. Plath-  
mason, Downey's the carpenters. I took  
Oliver down and stayed all day. Mrs.  
Gordon helping me with my dress.  
quite nice day, but strong wind.  
Roads very rough.



February

TUESDAY, 27

(58-307)

1906

Da and Will done the chores, then put on a load of straw. Took the straw down to Harry Coram and P. Henderson, in afternoon. Harry Coram here in afternoon.

very bright day, but strong wind and quite cold. Gentleman from Guilph here to see plans for heating. [Wat and old man Betts here playing euchre to-night.]

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

WEDNESDAY, 28

(59-306)

Da and Will done the chores, then went up to Gregorys pit - to get gravel. Couldn't get any. Pit - called in. Then after dinner they went to town with ponies. Mrs. J. Bready and Mr. Ruchell here in afternoon.

very bright day, but very strong cold wind. wind gone down at night.

March

THURSDAY, 1

(60-305)

Da went to Drayton in forenoon. Will choring. Old man Betts here to-day. Mrs. Dr. Coram and Mrs. Gordon here in afternoon and for tea. Da and Will went up to Josh Gregorys to play euchre to-night. Ma has had cold raw cold east wind snowing in afternoon.



March

FRIDAY, 2

(61-304)

1906

Pa and Will done the chores, then Will went home. Pa went for Olive in afternoon. Dr. Mage William drove out to see Ma, about five o'clock.

Very disagreeable day. very strong east wind all day. stormy, with hail at night.

SATURDAY, 3

(62-303)

Pa done the chores. After dinner Will came down for his horse and they both went to town. Sarah Burrows here in afternoon making waist for Olive. very disagreeable day. quite heavy showers in afternoon. very foggy at times.

SUNDAY, 4

(63-302)

Home all day.

very dull. Turned colder and snowed through the night. colder towards night. very stormy at times.



March

MONDAY, 5

(64-301)

1906

Da and Will done the chores then  
went to the station for the lath.  
Book time with them. Three load  
brought the lath. Put it in lower  
driving house. Bill Barry here for some  
potatoes. Will gone to town to-night.  
Brook has sold eyes. Very fine bright-day.  
Will Gregory got put into "lock-up" this afternoon.

TUESDAY, 6

(65-300)

Da and Will done the chores, and drew  
manure. Will drove tra over to Pt. Hilborn  
and went to Drayton. Army coram  
here in afternoon. J. Corbett assessor  
here in afternoon. The Mc Isaacs and  
Will Gregory called in this evening. Will  
got fined \$20 and costs \$24.75. Da and Will  
up to Heseltine's this evening.  
beautiful bright-day.  
Up. Mc Gougal and Gibson <sup>from Pt.</sup> here in afternoon  
for wheat

WEDNESDAY, 7

(66-299)

Da and tra twenty-four years married.  
Da and Will done the chores and drew  
out manure. Da drove tra to town this  
morning, and went after her to-night.  
By. Alex Bell and Wm. Harrison here in  
afternoon for seed wheat.  
quite nice day. not very bright.



March

THURSDAY, 8

(67-298)

1906

Pa and Will done the chores, then  
farmed up a bin of goose-wheat.  
Mr. Welby and another gentleman  
arrived here about three o'clock this  
afternoon from Guilph seeing about  
plumbing <sup>heating</sup> of house.

rather misty and foggy, but not  
cold. Up skating to night.  
Charlie Hilborn started for the West.

FRIDAY, 9

(68-297)

Pa done the chores, Will took a quart  
of chop to town. Drawing sand from  
Josh Gregor's pit in afternoon. Alex  
McLaughlin and Mr. Tom Webster of Glora  
came here this forenoon and stayed for  
dinner. I went for Olive in afternoon.  
very mild forenoon, snowing in  
afternoon. Road slopy, not cold.

SATURDAY, 10

(69-296)

Pa and Will done the chores, then  
drawing gravel all day from Gregor's  
pit. Pa went up to Walkers with Will  
to play euchre. Strong breeze all day.  
pretty cold, but very bright.  
beautiful moon light night.



March

SUNDAY, 11

(70-295)

1906

Pa and Ma drove up to Cass's  
for an hour or so in afternoon.

very snowy at times. Not very  
cold.

MONDAY, 12

(71-294)

Pa done the chores, Drawing gravel  
all day. I drove Olive down to school.  
Will not here to-day. Mr. J. W. Gibson  
here for his wheat and Mr. Douglas, in  
afternoon. very nice farm work,  
but quite stormy at times. cold wind  
Mrs. John Taylor buried to-day.

TUESDAY, 13

(72-293)

Pa done the chores, Will Walker and  
Will Gregory came down, and they all  
went to Gregory's pit, to open a place, but  
could make no head way. Boys cutting  
wood in brush. Pa charred out pens.

Harry Coram here.

quite fine at times, again very  
snowy, not cold.

Art Chapman and Lorne Garneau here for  
dinner.



March

WEDNESDAY, 14

(73-292)

1906

Da done the chores, then drawing out-wood that. The boys are cutting  
Boys in brush all day. Both gone to a party. Uncle Willie here for tea. I at-  
town in afternoon. Da at Henry Hilborn's helping, saw wood.

Very nice day. few snow flurries  
at times.  
Mr. Ball here for his wheat. Took Garrison's <sup>also.</sup>

THURSDAY, 15

(74-291)

Da done the chores, then drawing wood  
out of brush all day. Boys cutting wood.  
Mr. Alex Buff here and Buff bags for  
wheat. Uncle Willie called here this  
morning.

quite nice day. rather cold.  
and very bright.

FRIDAY, 16

(75-290)

Da done the chores and drew out some  
wood till noon. Boys cutting wood  
till noon. All at town in afternoon  
to find Cowan's trial. Ma down for olive  
very stormy at times. rather cold.



March

SATURDAY, 17

(76-289)

1906

Da done the chores, then went up and helping Chas. Walker saw wood. Bath boys went up to Walker's this morning. Da came home about six and went to town for coal-oil. Mr. and Mrs. Frank Wilson arrived here at noon from Arthur, had dinner, stayed an hour and went on to Linstoull. very stormy and industry at times. quite a cold wind.

SUNDAY, 18

(77-288)

Home all day.  
Alice and Herb Page here for tea. very fine day. quite cold in morning.

MONDAY, 19

(78-287)

Da done the chores and cleared out pens in forenoon. Drawing out wood out of bush in afternoon. Will Walker and Will Gregory here cutting wood. I took Olive to school. Mr. Alex Buff here for dinner and got his wheat. very stormy all day. not very fine. Cavan and Jack Wilson arrested and cold. Chas. Walker drawing away <sup>taken to</sup> Sulph-  
corn from here.



March

TUESDAY, 20

(79-286)

1906

Da done the chare in forenoon. Drawing out wood from brush in afternoon. Will and Will cut wood till noon, after dinner boys went over to Burrows, then went home. Harry Coram here in afternoon. My and Mrs J. Hilborn up here in evening. Very stormy about noon and in afternoon cleared up at night - quite cold wind.

WEDNESDAY, 21

(80-285)

Da done the chare in forenoon. Drawing out wood in afternoon. Boys here cutting wood.

Very stormy all day and very fierce. Just after dinner.

Will Gregory's<sup>26</sup> birthday, also May Gordon's<sup>29</sup>.

THURSDAY, 22

(81-284)

Da done the chare in forenoon. Boys at brush in forenoon. Didn't go to brush in afternoon. Fixing up wheel-barrow and charing. Cecil Walker here for tea. Terrible storm all day, and very windy and cold.

I 21 years old to-day.



March

FRIDAY, 23

(82-283)

1906

Da done the chores in forenoon. Drawing  
out wood in afternoon. Boys cutting wood  
all day. Finished to-night: 51 cords cut.  
John Walker came for tea this morning  
Mrs. W. sick. She down there till noon. I  
went to town for Olive in afternoon.  
quite nice day. but rather sharp  
wind.

SATURDAY, 24

(83-282)

Da done the chores and cleaned up a great  
of chips. Took it to town in afternoon but  
didn't get it home. Ma down to see Mrs.  
John Walker in afternoon. Some down after  
tea to stay all night. Da done after he  
done chores. very bright all day, but  
cold wind at night.  
Mrs. Walker pretty sick.

SUNDAY, 25

(84-281)

Right after breakfast, Da drove up to Palmerston  
and brought Mrs. Barber down to John Walker's.  
Home here about a quarter to one.  
Down to Walker's about five o'clock. Came back  
and started away to Palmerston for a  
nurse. Home at about 10<sup>o'clock</sup>.  
Walkers all day. <sup>came home at night</sup> Ma down at  
Gregory came down and done up the  
chores. lovely forenoon, but got dull  
in afternoon. raw east wind.



Da done the chores in forenoon. Went to  
 town for a rist of chops in afternoon.  
 Vis. Barhill here for seed wheat in  
 afternoon. Ma went down to F. Walker's this  
 morning. Home after dinner. Flath & Cassidy  
 performed an operation. Mrs. W. not much better.  
 Da done down after he done chores, to-night.  
 Olive didn't go to school. Has theumps.  
 very disagreeable day. Showery afternoon, and  
 raining at night. Very dull. Strong east wind.

TUESDAY, 27

(86-279)

Da done the chores in forenoon.  
 at John Rich's sale in afternoon.  
 Ma down to F. Walker's in afternoon.  
 Think's Mrs. W. some better. Harry Caram  
 called, but didn't give lesson.  
 Both sides of Olive's face swelled.  
 Will Walker called this morning to bid  
 us good-bye. He gone to Winton to work.  
 rainy forenoon, turned colder and snowed  
 some. Da down to Walker's after he done chores.

WEDNESDAY, 28

(87-278)

Da done the chores. Cleaned pens in  
 afternoon. Ma up to see Mrs. Chas.  
 Walker, in afternoon

Beautiful bright day. roads muddy.  
 down to theumps in evening.



March

THURSDAY, 29

(88-277)

1906

Da done up the chores, then drawing gravel from Gregory's pit. I at Drayton in afternoon. Miss Stone walked down this morning. I took her back to night. beautiful bright warm day. roads very muddy.

Harry Gorum called this forenoon.

FRIDAY, 30

(89-276)

Da done the chores, then drawing coarse sand from Gregory's pit - all day. Ma and I went to town in afternoon, stayed for Mr Gorum's recital. Olive didn't go. very nice day, but turned colder towards night - and got windy.

3

SATURDAY, 31

(90-275)

Da done the chores, then brought a load of gravel from Gregory's pit to put in front of 16 doors. Went to Drayton about five o'clock. very fine bright day, but rather cool wind. Mr. Woolner called about noon.

Winnie McEwing 21 years old.



April

SUNDAY, 1

(91-274)

1906

Ma and Sarah Burrows down to see  
Mrs. Jack Walker in afternoon.  
Bill Bass down here in afternoon  
and for tea.  
beautiful bright day.

MONDAY, 2

(92-273)

Ma done the chores, then started to draw  
out manure on to front field next to  
J. Walker. Geo. Green here to see about beast  
for bell-ring. Ross here for wheat. Olive and  
Thup to Chas. Walkers and over to school.  
Ma and Jack Walker drove up to Rothsay  
to-night. beautiful bright day. very  
warm and nice.

TUESDAY, 3

(93-272)

Ma done the chores, then drawing manure  
all day. I took Olive back to school this  
morning. Harry Coram here and gave me a  
lesson this afternoon called for bag of  
oats at night. Page here for seed wheat.  
also Mr. Woolner here to have buildings  
insured in Waterloo Co. Dog run at "Vesta"  
Philps old mare about four o'clock. She jumped  
into wire fence and fell and broke her neck.  
Ma drove her to bush after tea. 24 yrs. old this  
spring. Was very smart and in good order.  
beautiful, warm, bright day.



April

WEDNESDAY, 4

(94-271)

1906

Da done the chores and drew out two loads of manure in forenoon. At a wood-see at Mr. Morrison's in afternoon. Ches. Walker and Will Gregory here all afternoon clipping "Mark". Mr. McEwing called about noon. very dull forenoon, quite a little shower after dinner. cleared off, but was quite cool. quite a breeze. Robins, black-birds, and little grey birds here.

THURSDAY, 5

(95-270)

Da done the chores and drew out manure. Uncle Richd brought Aunt Emma here about half past two, then he went to Fisher's. The horse ran away and shook him up badly. Da and Ma went up. Ma stayed and Da went up after tea and stayed all night. Ma came back with J. Hilborn. Was over here to-night.

rather cold forenoon, very snowy afternoon

FRIDAY, 6

(96-269)

Da done the chores, then went up to Uncle Richd's all day till milking time came home and went back after tea. Ma went for Olive. Went down to see Mrs. Walker after tea. She not so well. Will and Ella Gregory and Ches and Mrs. Walker here to spend evening. quite nice day. beautiful night. Uncle Richd. no worse.



April

SATURDAY, 7

(97-268)

1906

Da done the chores, then he and Ma went to town. Da up at Uncle Rich's all afternoon. Came home for tea and went to Drayton. Up there all night. Uncle not so well to-day.

very bright nice day. roads very muddy.

SUNDAY, 8

(98-267)

Da up to Uncle Rich's all day.

Came home for tea, then he and

Ma went up after tea. Da stayed.

Olive and I down to Jack Walkers in afternoon very raw cold east wind - dull. Uncle Rich's some better. Mrs. Walker a little easier.

MONDAY, 9

(99-266)

Da done the chores, then slept till about two o'clock. I took Olive to school this morning. Da up to Uncle Rich's in afternoon. Did not stay up there to-night. very disagreeable day. very strong wind quite heavy showers off and on all day. roads very muddy. Ma down to see Mrs. J. Walker in afternoon. She gaining some. Uncle Rich's a little better.



April

TUESDAY, 10

(100-265)

1906

Pa done the chores, and filled up  
Chop. Wat. Burrows took our team and  
took chop to town. Ma went to Drayton  
this forenoon. Home about six. Pa up to  
Uncle Rich's in afternoon, then went up  
and stayed all night. very dull day.  
Uncle Rich has couple of broken ribs, a slight  
bit better to-day.  
Harry Coram did not come out.

WEDNESDAY, 11

(101-264)

Pa done the chores, and cleaned out pens.  
Up to Uncle Rich's in afternoon and again  
after tea to stay all night.  
Turned out rather nice day. little soft  
snow fell in morning. bright towards  
evening. Pa down to John Walker's before  
dinner. Mrs. Walker doing nicely.

THURSDAY, 12

(102-263)

Spring Horse Show.  
Pa done up chores in forenoon, up at  
Uncle Rich's all afternoon. Ma up to see  
Mrs. Chas. Walker in afternoon. I went down  
town for Olive. Uncle Rich - doing very well.  
Beautiful warm day.  
Ma down to John Walker's after tea.  
Dr. Howitt of Sulphur came up and decided  
to take her to Hospital in morning.



Ma went down to J. Walkers early to help. Pa went down after breakfast. Both went down to station. Mr. McEwing drove them home. Pa done chores. After dinner he took Ma down to stay all night with Grandma. Then up to see Uncle Rich<sup>ds</sup> and went after tea to stay all night. Olive and I down to see Edith Barry, at J. Walkers, for little while to night. very nice day. quite strong wind all day.

SATURDAY, 14

(104-261)

Pa done up the chores and cleaned out pens in forenoon. Went to town in afternoon for J. Henderson's jersey calf. Brock went after Ma. Pa gone up to stay at Uncle Rich<sup>ds</sup>. He not so well to-day. Percy and Winnie called this evening asking us down there Monday evening. very nasty forenoon. rained all forenoon fine afternoon, with a couple of little showers. Mrs. J. Walker stood trip to Sulph very well.

Easter Sunday.

SUNDAY, 15

(105-260)

Ma and Brock up to Uncle Rich<sup>ds</sup> in afternoon. Pa down to John Walkers before dinner. John came home last night Mrs. W. doing fine. Percy McEwing here in afternoon and for tea. dull all day. rather cold wind.



April

EASTER MONDAY (Dominion)

MONDAY, 16

(106-259)

1906

Da done the chores and went up to Uncle Rich<sup>d</sup> in forenoon. Wat helped him kill two pigs in afternoon. He and tea at town at night. Olive and I down to party at M<sup>r</sup> Ewing's at night. Edith Barry up ford while in evening.

beautiful bright day.

TUESDAY, 17

(107-258)

Da done the chores, then cut up the meat and salted it. Ungouvered some of the mangal pit. Harry Loran here and gave Olive and I a music lesson. Brock at town in afternoon. Got himself a pair of shoes. D. B. Henry here in afternoon with man to see about heating house. Da up to Uncle Rich<sup>d</sup> for a while this even.

beautiful warm bright day.

WEDNESDAY, 18

(108-257)

Henry Heeltime came down this morning to dig cellar drain. Da plowed it out for him, then done chores and he and Brock drew in pit of mangals. Mr. Dow, Webster and Alex McLaughlan here in afternoon. Signed paper for heading new house with Kelsey Hot<sup>l</sup> and Furnace. Olive & Edith Barry and I went up to Rathsay with Min. Walked to social at night.

beautiful warm day.



April

THURSDAY, 19

(109-256)

1906

Pa done the chores in forenoon, finished filling in drain. Started to scrape out foundation of new house. Olive and I went over to see Mrs. Edge. By by this forenoon. Came home after dinner! Brock whelled to town in afternoon. Pa took Jersey cow down to Wm. Richards after tea. very warm bright day. Mr. McDonald called to get some goose-wheat. Strong wind. little sprinkle of rain at night.

FRIDAY, 20

(110-255)

Pa done the chores, then plowing and scraping out house foundation. Roy and Harry Philp helped Pa take heifer up there after dinner. Ross and Winnie up for while this evening. Jim Gregory up getting up cultivator this afternoon. beautiful bright day. not so warm as yesterday.

SATURDAY, 21

(111-254)

Pa done the chores. Took a few bags of chup down also a load of mangals to Dr. Wm. William. Got team shod. Olive and I down town in afternoon. Got my self pair of shoes \$3.10<sup>+</sup> also hat \$2.25<sup>+</sup> very nice day in afternoon. dull morning.



April

SUNDAY, 22

(112-253)

1906

Pa drove Ma down to Grandma's before dinner and went for her after tea. Olive, Brock and I up to see Miss Stone in afternoon. Pa up to Uncle Rich's after dinner. very nasty day. rained in afternoon and turned to snow and snowed heavily. Mrs. W. W. Farewell died this morn.

MONDAY, 23

(113-252)

Pa done chores in forenoon. Brock took Olive back to school. Pa moving currant and goose-berry bushes to little patch in front of house. very bright all day, but cold wind. snow almost all gone again.

TUESDAY, 24

(114-251)

Pa done the chores then working at house foundation all day. Ma and I at Drayton to Mrs. Farewell's funeral. Harry Caram out but I was away. Roy Farewell and his father called this forenoon. beautiful day, very windy and rather cool. Brock up to Uncle Rich's for our turkey.



April

WEDNESDAY, 25

(115-250)

1906

Da done the chores, then met morning train and got Mr. Geo. Gray. Adam Blath, Oakley, and McMillan here squaring up foundation. Da took Mr. Gray to noon train. Took new cultivator and started to work back of Poplars. Edith Barry and I up to see tin. Walker for while in evening. Da and Ma up to Rothsay.  
very fine day. but windy.

THURSDAY, 26

(116-249)

Da done the chores, cultivating all day. Brock went to town for clover seed, after school.  
very fine day. quite windy afternoons

FRIDAY, 27

(117-248)

Da done chores and working back of Poplars. I went for lime in afternoon.  
very fine day, but very windy



April

SATURDAY, 28

(118-247)

1906

Pa and Brock done the chores, then Pa plowed a little bit of sod, cultivating, sowed wheat and harrowed it: Has in 13<sup>0</sup> acres. Henry Healtine here and dug for the footing round new house. Mr. North here for dinner and fixed up pump at house. Olive and I down for mail after tea. very fine bright-day.

SUNDAY, 29

(119-246)

Aunt-Emma, Uncle Rich<sup>d</sup> and old Mr. Allen here in afternoon. About half past four Mr. and Mrs. B. Wilson from Arthur came along. quite a little shower in early morning. very warm afternoon and evening. Edith Barry up for awhile in forenoon.

MONDAY, 30

(120-245)

Pa done up the chores, and took a quart of chop to town in forenoon. Cultivating field next to bush in afternoon. Al and Wat cleaned up some wheat for Wat at night. Tya took Olive back to school. John Walker started to draw milk this morning. comes in for our milk. very dull morning but cleared up after dinner. quite windy.