

The image shows the front cover of a book. The cover is decorated with a traditional marbled paper pattern, often called a 'stone' or 'shell' pattern. This pattern consists of irregular, organic shapes in shades of brown, tan, and cream, outlined by thin veins of red and black. The overall effect is a dense, textured, and somewhat chaotic visual. In the center of the cover, there is a rectangular label with a dark, possibly black or dark green, background. The label is framed by a thin, gold-colored border. Inside the label, the words 'DAILY JOURNAL' are printed in a large, bold, serif font, with the letters slightly arched. Below this, the year '1901' is printed in a smaller, similar serif font. The entire label is centered both horizontally and vertically on the cover.

DAILY JOURNAL
1901

LEATHER

SADDLERY

Tanners of the celebrated **BEAL BROTHERS'** Harness Leather, Lace Leather, Moccasin Leather, etc.

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Manufacturers of Boot and Shoe Uppers, Oil Tan Moccasins, Horse Collars.

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BEAL BROTHERS, 52 Wellington St. East, Toronto, Canada.

**JUST
READY...**

NEW MAP

... OF ...

The Province of Ontario

Size, 74 x 54 inches

PRICE, - \$6.00

Specially adapted for educational and commercial purposes. It shows the Province as it actually is and not on two different scales.

Special attention has been given to the Districts of Rainy River, Thunder Bay, Algoma, Nipissing, Parry Sound and Muskoka.

Note that the Provisional Judicial District of Manitoulin is given correctly, and while set apart as a Judicial District it is shown as a part of the Great District of Algoma.

Counties are shown in distinct colors and in such a manner as to harmonize the color scheme of the Map.

Townships are carefully marked and distinctly lettered.

Post Offices, even to the smallest, are carefully shown and made quite plain and distinct.

Railways are carefully marked. One of the distinctive features is the care given to this particular item.

The Railways are all numbered, and the numbers placed along the line of road; a momentary glance and a reference to the table of numbers gives the name of the line.

Steamship Lines are clearly defined.

Canals and the important Lighthouses are marked, the latter being in red.

The International Boundary Line is shown distinctly.

The height of the Lakes above the sea level, area, and average depth of the Lakes are given.

The Map has been carefully compiled and drawn from the most recent surveys.

It comprises the Map of the Province and parts of the surrounding provinces and territories. It shows Manitoba on the west, Minnesota, Wisconsin, Michigan and New York States to the south, the Province of Quebec to the east and north-east and the District of Keewatin to the north.

It is Printed on one Scale, 15 Miles to the Inch

British Empire Map of the World

ON MERCATOR'S PROJECTION

BY PARKIN AND BARTHOLOMEW

Size, 96 x 60

PRICE, - \$6.00

This Map shows **British Possessions** colored in red, **Cable Routes, Coaling Stations**, denoting whether *wholly* or *partially fortified*, contains two inset Maps, (1) showing *Official Relations and Telegraphs*, (2) showing *Commercial Developments and Products*. It has also a cut of the *Mariner's Compass*, showing its various points, and a diagram illustrating the *comparative areas* of the *Principal Colonies* and of the mother land.

2nd Edition . . .

Corrected and Revised

A New Wall Map

OF THE

DOMINION OF CANADA

AND NEWFOUNDLAND

On account of many recent surveys the latter has been entirely redrawn. Compiled from latest Government Surveys, and revised from Maps issued by the Department of Railways and Canals, Geological Survey Department Interior Department of Canada, British Columbia Government Maps and United States Charts.

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In Theory and Practice

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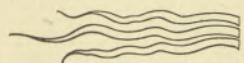
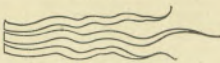
Robt; Philp.

 DOMINION DIARY 



DAILY JOURNAL

—FOR—

 1901 



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

DOMINION DAY
DAILY JOURNAL

CANADIAN TARIFF OF CUSTOMS (Continued)

parts thereof	Free
Calcareous tufa	Free
Calumba Root, unground	Free
Camwood and Sumac, and Extract of, for dyeing or tanning	Free
Candied Peel, lemon, orange and citron	35
Candles, Tallow	25
Candles, Paraffine Wax	30
Candles and Tapers, all others, including Sperm	25
Candle Wick and Lamp Wicks	25
Cane or Rattan, split or 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	3
Carbons, electric light, and carbon points of all kinds, n.e.s.	35
Carbons, over six inches in circumference	15
Cardboard	35
Cards, showing cards, 15c. per lb.	35
Cards, for play cards, 6cts. 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
Carpentering, 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 finished parts thereof, n.o.p.	35
Farm & Freight Wagons, Carts, Drays and similar vehicles	35
Carriage Hardware	25
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 Xyloite, 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.	35
Chalk stone, china or Cornwall stone, feldspar, and cliff stone, ground or unground	Free
Chalk, manufactured	20
Chamomile Flowers	Free
Chamomile Flowers, powdered	20
Chamois Skins	17½
Charts, admiralty, Free. Other	20
Charcoal	20
Cheese, 3 cents per lb.	25
Cheese Cloths, white coloured	35
Cheques, also bank notes, cheques, bonds, promissory notes, bills of exchange, drafts and all similar work unsigned, and cards or other commercial blank forms printed or lithographed, or printed from steel or copper or other plates, and other printed matter, n.e.s.	35
Cherry Trees, 3 cents each	35
Chewing Gum, if sweetened, ¼c. per lb. and	35
Chewing Gum, not sweetened	20
Chicory, raw or green, 3c. per lb.	35
Chicory, dried roasted or ground, 4 cents per lb.	35
China Clay, natural or ground	Free
Chloralum or Chloride of Alum	Free
China and Porcelain Ware	30

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
Chromos, 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, pails, tubs, 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, 83 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	Free
Cloths, not rubbered or made waterproof, whether of wool, cotton, unions, silk or ramie, sixty inches or over in width and weighing not more than seven ounces to the square yard, when imported 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 controller of customs, 20 per cent., but not to exceed 15c. 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.	Free
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.	Free
Coke	Free
Coal Tar and Coal Pitch	Free
Cobalt, ore of	Free
Cochineal	Free
Cocoa Mats and Matting	25
Cocoanuts, imported from place of growth by vessel direct to a Canadian port	50c. per 100.
Cocoanuts, not imported direct	81 per hundred.
Cocoa Paste and Chocolate Paste, Cocos and Cocoa Butter, 4c. per lb.	25
Cocoa Shells and Nibs, Chocolate and other preparations of cocoa	20
Cococanut, desiccated, sweetened or not, 5 cents per pound	20
Cocoa Beans, not roasted, crushed or ground	Free
Coffee, Green, n.e.s.	10
Coffee, Green, imported direct from the country of growth and production, or purchased in bond in the United Kingdom, such as might be entered for home consumption in the United Kingdom	Free
Coffee roasted or ground, when not imported direct from the country of growth and 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	3 cts. per lb.
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.	30
Coins, Gold and Silver, except U.S. silver coins	Free
Coir and Coir Yarn	Free
Collars of linen, cotton, celluloid, xylonite, or xyloite	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	\$2.40 per gal. and
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 gold 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.	30
Confectionery and Sugar Candy, ½c. per lb. and	35
Copper, old and scrap in pigs, bars, rods, bolts, over six feet in length, ingots and sheathing not planished or coated, and copper seamless drawn tubing	Free
Copper Wire	15
Copper Rollers, for use in calico printing, when imported by calico printers for use in their factory in the printing of calico and for no other purpose, such rollers not being manufactured in Canada	Free
Copper, in sheets, not planished, polished, or coated	Free
Copper Bath, finished	30
Copper, all manufactures of, n.e.s.	30
Copper, precipitate of, crude	Free
Copperas, Sulphate of Iron	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)	25
Corduroy, white coloured	35
Corn, Indian, n.e.s.	Free
Corn, Indian, for purposes of distillation, subject to regulations to be approved by the Governor in Council, 7½c. per bush.	Free
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.	35
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	25
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 material, ladies' and misses' blouses and shirt waists	35
Cotton warps and cotton yarns, dyed or undyed, n.e.s.	25
Cotton Yarns, number forty and finer	Free
Cotton Lamp Wicks	25
Cotton or Linen Collars	35
Cotton Parasols and Umbrellas	35
Cotton Prunella	Free
Cotton Pillow Cases	35
Cotton seamless bags	20
Cotton sewing thread, in hanks, three and six cord	15
Cotton sewing thread, and crochet cotton on spools or in balls	25
Cotton thread, all other, n.e.s.	25
Cotton Twine	25
Cotton Towels and shawls	30
Cotton Velveteens, Cotton Velvets and Cotton Plush	30
Cotton Fire Hose, lined with rubber	35
Cotton wadding, batting, batts dyed or not	25

Cotton warps and cotton yarns, dyed or undyed, n.e.s.	25
Cottons, Jeans and Coutilles and satens for corset and dress stay makers, for use in their factories	20
Cottons, manufactures of, n.e.s.	30
Cotton Waste and Cotton Wool	Free
Cotton Seed Cake	Free
Cow Hair, unmanufactured	Free
Cow Hair manufactures, n.e.s.	20
Cracked Corn and Wheat	20
Cranberries, plums and quinces	25
Crapes, black	20
Crocus, Composition	25
Crocks, earthenware	30
Crowbars	30
Cream of Tartar in Crystals	Free
Cream of Tartar, other, n.e.s.	30
Crucibles of Plumbago or clay	Free
Cucumbers	25
Cuffs, of Paper, Linen, Cotton, Celluloid, Xylonite or Xyloite	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, manitou, 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
Damask of Cotton, or linen	30
Decalcomanie, or transfer pict's. 15c. per lb.	30
Deer, (glove leather) tanned or dressed, colored or not colored	Free
Deer Hair	Free
Degras	Free
Degras and Oleo-Stearine	Free
Dental and surgical instruments, and surgical needles (not being furniture)	Free
Diamonds, set	30
Diamonds, unset, dust or bort, and black Diamonds for borers	Free
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.	35
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
Eye 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 alizarine	Free
Dyes, Aniline, n.e.s., less than 1 lb.	20
Dye, Jet black	Free
Dyeing or Tanning Articles in a crude state, used in dyeing or tanning, n.e.s.	Free
Earth Closets	30
Earthenware Tiles	35
Earthenware Drain Tiles, not glazed	20
Earthenware and Stoneware Demijohns or Jugs, Churns and Crocks	30
Earthenware and Stoneware, brown or cold, and Rockingham ware, white granite, or iron stoneware and C.C. ware, decorated, printed or sponged, and all earthenware n.e.s.	30
Eggs	30c. per doz.
Elastic Rubber Thread	Free
Electric and Galvanic Batteries	25
Electric Lights, apparatus, parts of, when imported separately	25
Electro-plated Ware, wholly or in part electro or gilt	30
Electrotypes, Stereotypes and celluloids of newspaper 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

CANADIAN TARIFF OF CUSTOMS (Continued)

¶ c. ad val.	¶ c. ad val.	¶ c. ad val.	¶ c. ad val.
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.	Anchovies and Sardines, packed in oil or otherwise, in tin boxes, measuring not more than 5 in. long, 4 in. wide, and ¾ 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. In quarter boxes, measuring not more than 4½ in. long, 3½ in. wide, and 1½ deep, 2c. per quarter box. Imported in any other form...	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. 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. Fruits preserved in brandy and other spirits... \$2.00 per I.G. Fuller's Earth, in bulk... Free Fuller's Earth, prepared... 30 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	of, n.e.s... 30 Gongs for doors, as bells... 30 Gooseberry bushes... 20 Grafting Stock. (See Seedling 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... 25 Grease, Foot, refuse of cotton seed after oil is pressed out, but not when treated by alkalis... 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, Elemly 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 Gum Opium, powdered, \$1.35 per lb. Gum Opium, prepared for smoking, \$5 per lb. Gums, Assafetida, 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 mining, 2 cents per lb. Guns, Rifles and Muskets... 30 Gut and Worm Gut, manufactured or unmanufactured, for whip and other cord... Free Gutta Percha clothing or clothing made waterproof with Gutta Percha... 35 Gutta Percha, crude... Free Gutta Percha, manuf. of... 25 Gypsum, crude (sulphate of lime) Free
Embalmng 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... Free Ergot... Free Esparto, or Spanish Grass, and other grasses and pulp of, including fancy grasses, dried, but not colored or otherwise mfd. Free Essences or Extracts, mixed with spirits... \$2.40 per I.G., and 30 Essential Oils... 10 Ether, Sulphuric... 25 Excelsior for Upholsterers' 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 Eyelets of Brass, Shoe... 30 Eye glasses, finished... Free Eye glasses, unfinished, and metal parts thereof... 20	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 Sill 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, corns, tubers, rhizomes, aru-caria, spirea, and lilies of the valley... Free Flour, Buckwheat or Meal, ½c. per lb. Flour, of Corn... 1½c. per lb. Flour of Rye, 5½c. per bbl., including the duty on the bbl. Flour of Wheat, 60c. per bbl., including the duty on the bbl. Flour of Rice or Sago... 25 Fluting Machine, Iron... 30 Fly Paper... 35 Fly books and parts thereof, n.o.p... 30 Fog Signals, detonating... 30 Folding Machines... 10 Folia Digitalis... Free Food, Milk, and all similar prep. 30 Foot Grease, refuse of cotton seed, but not when treated with alkalis... Free Forks, knife blades or blanks, table, cast iron, in the rough, not handled nor ground, or otherwise further manufactured... 10 Fossils... Free Fowls, domestic, pure bred, also Homing or messenger pigeons, pheasants and quails for improvement of stock... Free Fowls, other... 20 Frames, Clasps and Fasteners, for purses and chatelaine bags or reticules, not more than 7 inches in diameter, when imported by the manufacturers of same in their factories... 20 Fringes... 35 Fruit Syrups, Lime-juice, and fruit juices, n.o.p... 20 Fruits dried, desiccated, or evaporated, Apples, Dates, Figs, and other dried fruits, etc., n.e.s... 25 Fruits, dried, Raisins, Currants, and Prunes, 1 ct. per lb. Fruits, Bananas, plantains, pineapples pomegranates, guavas, mangoes, and shaddock; wild blueberries, strawberries, and raspberries and trees, n.e.s... Free Fruits, green, Grapes, 2c. per lb. Fruits, Green, Blackberries,	Galvanized Nails and Spikes, wrought and pressed. 30 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. Gilling Twine, imported for the use of the fisheries... 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; painted and vitrified glass; figured, enamelled and obscured white glass; and rough rolled plate glass... 30 Glass Stained Windows... 30 Glass, Carboys and Demijohns, empty or filled bottles and decanters, flasks and phials... 30 Glass Jars and Glass Balls, Lamp Chimneys, Glass Shades or Globes, cut, pressed or moulded, Crystal or Glass Tableware, decorated or not, and Blown Glass Tableware... 30 Glass, Lamp, Gas and Electric Light Shades, Lamps and Lamp Chimneys, side lights and head lights, Globes for Lanterns, Lamps, Gas and Electric Lights, n.e.s... 30 Glass bulbs for electric lights... 10 Glass, common and colorless window glass; and plain colored, stained, tinted or muffed glass in sheets... 20 Glass, imitation porcelain shades, and colored glass shades, figured, painted, enamelled or engraved... 30 Glass and emery paper, sand and flint paper... 25 Glass, plate, not bevelled, in sheets or panes, not exceeding 25 square ft. each, n.o.p... 25 Glass, plate, not bevelled, in sheets or panes, n.e.s... 35 Glass, plate, bevelled, in sheets or panes, n.o.p... 35 Glass, German looking glass, un-silvered or for silvering... 20 Glass, silvered, bevelled or not, and framed or not... 35 Glass, all other, and manufactures of, n.o.p., including bent plate glass... 20 Glaziers' hacking and putty knives... 30 Gloves and Mitts, of all kinds... 35 Glove fasteners, metal... Free Glue, sheet, broken sheet and ground... 25 Glue, liquid... 25 Glucose and Glucose Syrup, ¾c. per lb. Glycerine... 20 Glycerine, when imported by the manufacturers of explosives, for use in the manufacture thereof in their own factories. 10 Goat Hair, unmanufactured... Free Gold Beaters' moulds and skins Free Gold Laces, Gold and Silver Cloth or Thread... 30 Gold and Silver Bullion, in Bars, Blocks or Ingots, and Bullion Fringe... Free Gold and Silver Ware, plated, n.e.s... 30 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 Seedling 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... 25 Grease, Foot, refuse of cotton seed after oil is pressed out, but not when treated by alkalis... 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, Elemly 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 Gum Opium, powdered, \$1.35 per lb. Gum Opium, prepared for smoking, \$5 per lb. Gums, Assafetida, 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 mining, 2 cents per lb. Guns, Rifles and Muskets... 30 Gut and Worm Gut, manufactured or unmanufactured, for whip and other cord... Free Gutta Percha clothing or clothing made waterproof with Gutta Percha... 35 Gutta Percha, crude... Free Gutta Percha, manuf. of... 25 Gypsum, crude (sulphate of lime) Free
Fancy Grasses, dried, but not colored nor otherwise mfd... 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, terra cotta or composition statuettes and bead ornaments n.e.s... 35 Fans, to be rated accord. to mat. 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 Ferro-manganese and Ferrosilicon... 5 Fertilizers, Compounded or Manufactured... 10 Fibre, Mexican, Tampico or Istle Free Fibre Ware, indurated fibre ware, vulcanized fibre ware and all articles of like material... 25 Fibre, vegetable... Free Fibrilla... Free Filberts... 2 cents per lb. Files and Rasps... 30 Fillets of Cotton and Rubber not exceeding 7 inches wide, for manufacture of card clothing... Free Firearms... 30 Fire Bricks, for use in processes of manufactures, or for manufacturing purposes... Free Fire brick, n.e.s... 20 Fire Clay gas logs... 20 Fire Clay gas retorts... 20 Fire Clay crucibles... Free Fire Clay... Free Fire Works of all kinds... 25 Fire Hose, of cotton or linen, lined with rubber, or of rubber 35 Fire Dogs, iron... 30 Fish Skins and fish offal... Free Fish.—Mackerel, fresh, 1c. p. lb. Herrings, Pickled or Salted, ½ cent. per lb. Salmon, pickled or salted, 1c. per lb. 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.	Hair, curled or uncleaned, but not cleaned or otherwise manufactured... Free Hair brush pads... Free Hair, horsehair, not further manufactured nor simply cleaned and dipped, or dyed, imported by manufacturers of haircloth for use in the manufacture of such articles in their own factories... Free Hair, curled... 20 Hair Cloth of all kinds... 30 Hair Mattresses... 30 Hair, manufactures of, n.e.s... 35 Hair Oils, Pomatums and Pastes, and all other perfumed preparations used for the hair, mouth and skin... 30 Hair Pins and pins manufactured from any metal... 30 Hammers, Blacksmith Hammers. 30 Hammers, other, n.e.s... 30 Hammocks and lawn tennis nets and other like articles manufactured of twine, n.e.s... 30 Hams, salted, dried or smoked, and meats, n.e.s., 2 cts. per lb. Harness and saddlery of every description, and parts of same 30 Hatchets, n.e.s... 30 Hat Boxes... 30 Hats, caps and bonnets, n.e.s... 30 Hatters' bands, bindings, tips and sides, linings, both tips and sides, hat sweats, when imported by hat manufacturers for use in their factories in the manufacture of hats... Free Hatters' plush, of silk or cotton, and furs, not on the skin... Free Hay... \$2 per ton. Hemlock, Bark, crude... Free Hemp Paper, made on four-cylinder machines and calendered to between .006 and .008 inch thickness, for manufacture of shot shells, primers for the manufacture of shot shells and cartridges and felt board, sized and hydraulic pressed and covered with paper or uncovered for the manufacture of gun-wads, when such articles are imported by the manufacturers of shot shells, cartridges, and gun-wads to be used for these purposes only in their own factories; until such time as the said articles are manufactured in Canada; provided always that the said articles when imported shall be entered only at such port or ports as may be named by the Controller of Customs and at no other place... Free Hemp undressed... Free Hemp, manufactures of, n.e.s... 25 Hickory Spokes, rough turned, not tenoned, mitred, throat- ed, faced, sized, cut to length, round tenoned or polished... Free		

CANADIAN TARIFF OF CUSTOMS (Continued)

	¢ c. ad val.		¢ c. ad val.		¢ c. ad val.		¢ c. ad val.
Hides, raw whether dried, salted or pickled	Free	Bowls for Cream Separators, steel	Free	for use in the construction of ships or vessels	Free	Picks, mattocks, adzes, hatchets, and eyes or poles for same, and tools of all descriptions, n.e.s.	30
Hob Nails	30	Bridge plates of steel, universal mill or rolled edge, when imported by manufacturers of bridges	10	Iron or steel fittings for iron or steel pipe, of every description, and chilled iron or steel rolls	30	Pipes, cast iron of every description, \$8 per ton.	
Hoes	25	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	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.		Planing Mills and parts of, in any stage of manufacture	25
Holly	20	Canada plates	5	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	Plates, Scraper Plates	30
Hominy, in bbls., 25 cts. per bbl. Honey, in the comb or otherwise, and adulterations and imitations thereof, 3 cts. per lb.	Free	Cast Iron Stoves of all kinds, oil, gas, coal or wood, Plates, Stove Plates and Irons, Sad Irons, Hatters' Irons, Tailors' Irons	25	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 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.		Plates engraved on steel	30
Hoops, horns and horn tips	Free	Castings, other, n.e.s., iron or steel in the rough	25	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	Plates, Steel Plates, not less than 30 inches wide and not less than 1/4 of an inch thick	10
Hoop Skirts & similar goods, n.e.s.	35	Chain Traces, iron	30	Knife Blades or Knife Blanks in the rough	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
Hops, 6 cents per lb.	20	Chains, coil chain, coil chain links, and chain shackles, of iron or steel, 3/8 of an inch in diameter and over	5	Knives, Reapers and Mowers' Knives	20	Puddled Bars, \$2 per ton.	
Hop extract and hop roots	20	Chains, other, n.e.s.	30	Locks	30	Rolled iron or steel sheets No. 17 gauge, and thinner, n.o.p.; Canada plates; Russia iron; flat galvanized iron or steel sheets, terne plate, and rolled sheets of iron or steel coated with zinc, spelter or other metal, of all widths or thicknesses, n.o.p., and rolled iron or steel hoop, band, scroll or strip, thinner than No. 18 gauge, n.e.s.	5
Horn Strips	Free	Chrome steel	15	Locomotive and Car Wheel Tires of Steel, in the rough	Free	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.	
Horse clothing, shaped, n.o.p.	35	Clock Springs	25	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	Rolled iron tubes, not welded, under 1 1/2 inch in diameter, Angle Iron, 9 and 10 gauge, not over 1 1/2 inch wide, Iron Tubing, lacquered or brass covered, not over 1 1/2 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 manufactured in Canada	Free
Horse clothing of jute, shaped or otherwise manufactured	30	Crowbars	30	Manufactures, Articles, or Wares not specially enumerated or provided for, composed wholly or in part of iron or steel, and whether partly or wholly manufactured	30	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
Horses, n.e.s.	20	Crucible cast steel wire	Free	Mattocks	30	Rope, Raw Hide, as Belting, being so used	20
Hosiery, of Silk	35	Crucible Sheet Steel, 11 to 16 gauge, 2 1/2 to 18 in. wide, when imported by manufacturers of mower and reaper knives for the manufacture of such knives in their own factories	Free	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, electric or magnetic machines for separating or concentrating iron ores, blast furnace water jackets, converters for metallurgical processes in iron or copper, briquette making machines, ball and rock emery grinding machines, copper plates, plated or not, machinery for extraction of precious metals by the chlorination or cyanide processes, monitors, giants and elevators for hydraulic mining, amalgam safes, automatic ore samplers, automatic feeders, jigs, classifiers, separators, retorts, biddles, vaners, mercury pumps, pyrometers, bullion furnaces, amalgam cleaners, gold mining slime tables, blast furnace blowing engines, wrought iron tubing, butt or lap welded, threaded or coupled or not, not less than 2 1/2 inches diameter, when imported for use exclusively in mining, smelting, reducing or refining	Free	Safes, doors for safes and vaults, scales, balances and weighing beams of iron or steel	30
House Furnishing Hardware, rated according to material	Free	Fencing, Buckthorn and Strip, iron or steel, and woven wire fencing	15	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	Saws of all kinds	30
Hubs, rough hewn or sawn only	Free	Ferro-silicon, ferro-manganese, and spiegeleisen	5	Nails, cut Nails and Spikes of iron or steel, including railroad spikes, &c. per lb.		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
Hymn Books	Free	Files and Rasps, n.e.s.	30	Nails, Rods, Swedish rolled iron, under 1/2 in. in diameter, for the manufacture of horse shoe nails and Swedish rolled steel rods, under 1/2 in. in diameter	15	Screws, commonly called Wood Screws, of iron or steel, brass, or other metal, including lag or coach screws, plated or not, and machine or other screws, n.o.p.	35
Hydrants, Valves and Watergates (iron)	30	Files, Steel, for the manufacture of, when imported by file manufacturers for use in their factories	Free	Nails, composition, spikes and sheathing nails	15	Sheet Iron, (See iron or steel sheets, etc.)	
Ice	Free	Fire Engines and fire extinguishing machines, including sprinklers for fire protection	35	Nails, wire, of all kinds, n.o.p. &c. per lb.	30	Sheet Iron, for iron or composite ships	Free
Ice Boxes	30	Fish Plates, Railway Fish Plates and Tie Plates, \$8 per ton.		Nam's Plates, enamelled	30	Sheet Iron, Crucible Sheets, steel, 11 to 16 gauge, 2 1/2 to 18 inches wide, imported by manufacturers of mower and reaper knives for manufacture of such knives in their own factories	Free
Illuminating Oils, composed wholly or in part of the products of petroleum, coal, shale or lignite, costing more than 30c. per gal.	25	Flat spring steel, steel billets and steel axle bars, when imported by manufacturers of carriage springs and carriage axles for use exclusively in the manufacture of springs and axles for carriages or vehicles other than railway or tramway, in their own factories	Free	Needles, steel, viz., Cylinder Needles, Hand Frame Needles and Latch Needles, and needles of any material or kind	30	Shoes, horse, mule and ox shoes	30
Incense	20	Flat steel wire, of No. 16 gauge or thinner, when imported by the manufacturers of crinoline or corset wire and dress stays, for use in the manufacture of such articles in their own factories	Free	Needles, steel, n.o.p. &c. per lb.	30	Shovels and spades, shovel and spade blanks, and iron or steel cut to shape for same	35
Indian Corn, n.e.s.	Free	Forgings of iron and steel, of whatever shape or size, or in whatever stage of manufacture, n.e.s., and steel shafting, turned, compressed or polished, and hammered iron or steel bars or shapes, n.o.p.	30	Needles, wire, of all kinds, n.o.p. &c. per lb.	30	Skates, of all kinds	35
Indian Corn Meal, 25c. per bbl.		Forks, table, cast iron, and knife blades or blanks, not handled nor ground or otherwise further manufactured	10	Nets, of all kinds, n.o.p. &c. per lb.	30	Skelp iron or steel, sheared or rolled in grooves, when imported by manufacturers of wrought iron or steel pipe for use only in the manufacture of wrought iron or steel pipe in their own factories	5
Indian Corn and Corn Meal, when damaged by water in transitu on appraised value	20	Furniture of any material	30	Netting, of all kinds, n.o.p. &c. per lb.	30	Sledges	30
India Rubber Boots and Shoes and other manufactures of India Rubber, n.e.s.	25	Galvanized iron or steel wire, No. 9, 12 and 13 gauge, after January 1st, 1898	Free	Netting, of all kinds, n.o.p. &c. per lb.	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
India Rubber Clothing, or clothing made waterproof with India Rubber, n.e.s.	35	Garden Rakes, Hay Knives, Scythes, Rakes, n.e.s., pronged Forks of all kinds and hoes	25	Netting, of all kinds, n.o.p. &c. per lb.	30	Steel for saws and straw cutters cut to shape, but not further manufactured. Crucible sheet steel, 11 to 16 gauge, 2 1/2 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
India Rubber Hose, Belting, Packing, Mats and Matting, and Cotton, and Linen Hose, lined with rubber	35	Hinges, T and strap, and Hinge Blank, &c. per lb. and	25	Netting, of all kinds, n.o.p. &c. per lb.	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
India Rubber, unmanufactured	Free	Hollow-ware, agate, granite or enamelled iron or steel hollow-ware	35	Netting, of all kinds, n.o.p. &c. per lb.	30		
India Rubber, Crude and Hard Rubber in sheets, but not further manufactured, and recovered Rubber and Rubber substitute	Free	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	Netting, of all kinds, n.o.p. &c. per lb.	30		
Indigo	Free	Horse Shoes, and horse shoe nails	30	Netting, of all kinds, n.o.p. &c. per lb.	30		
Indigo Auxiliary or Zinc Dust	Free	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	Netting, of all kinds, n.o.p. &c. per lb.	30		
Indigo Paste and Extract of	Free	Iron and manufactures of, or part iron or part steel, n.e.s.	30	Netting, of all kinds, n.o.p. &c. per lb.	30		
Infants' Food, all kinds	30	Iron in pigs, iron kentledge, and cast scrap iron, \$2.50 per ton.	Free	Netting, of all kinds, n.o.p. &c. per lb.	30		
Ink, for writing	20	Iron Masts for ships, or parts of	Free	Netting, of all kinds, n.o.p. &c. per lb.	30		
Ink, for printing	20	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,		Netting, of all kinds, n.o.p. &c. per lb.	30		
Inkstands, n.e.s.	30			Netting, of all kinds, n.o.p. &c. per lb.	30		
Insect Powder, n.e.s.	20			Netting, of all kinds, n.o.p. &c. per lb.	30		
Insulators of all kinds	25			Netting, of all kinds, n.o.p. &c. per lb.	30		
Iodine, crude	Free			Netting, of all kinds, n.o.p. &c. per lb.	30		
Iodine, resublimed	20			Netting, of all kinds, n.o.p. &c. per lb.	30		
Iris, Orris Root	Free			Netting, of all kinds, n.o.p. &c. per lb.	30		
Isinglass	25			Netting, of all kinds, n.o.p. &c. per lb.	30		
Iron Sand or Globules and Dry Putty, for polishing granite	Free			Netting, of all kinds, n.o.p. &c. per lb.	30		
Iron Liquor, solution of acetate of iron for dyeing and calico printing	Free			Netting, of all kinds, n.o.p. &c. per lb.	30		
Iron, Oxide of, dry	25			Netting, of all kinds, n.o.p. &c. per lb.	30		
IRON & STEEL & MANUFAC. OF:—				Netting, of all kinds, n.o.p. &c. per lb.	30		
Adzes	30			Netting, of all kinds, n.o.p. &c. per lb.	30		
Angles, rolled iron or steel angles, tees, beams, channels, girders, and other rolled shapes or sections, weighing less than 35 lbs. per lineal yard, not punched, drilled or further manufactured than rolled, n.o.p., \$7.00 per ton.				Netting, of all kinds, n.o.p. &c. per lb.	30		
Angles, rolled iron or steel angles, tees, beams, channel, joists, girders, zees, stars or other rolled shapes, or trough, bridge, building or structural rolled sections or shapes, not punched, drilled or further manufactured than rolled, n.e.s., and flat eyebar blanks not punched or drilled	10			Netting, of all kinds, n.o.p. &c. per lb.	30		
Angles for iron or composite ships or vessels	Free			Netting, of all kinds, n.o.p. &c. per lb.	30		
Axes, scythes, sickles or reaping hooks, hay or straw knives, hoes, rakes, pronged forks, snaths, farm, road or field rollers, post-hole diggers and other agricultural implements, n.e.s.	25			Netting, of all kinds, n.o.p. &c. per lb.	30		
Adzes, Hatchets, and Hammers, n.e.s.	30			Netting, of all kinds, n.o.p. &c. per lb.	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			Netting, of all kinds, n.o.p. &c. per lb.	30		
Balances	30			Netting, of all kinds, n.o.p. &c. per lb.	30		
Bars, Crowbars	30			Netting, of all kinds, n.o.p. &c. per lb.	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.				Netting, of all kinds, n.o.p. &c. per lb.	30		
Barbed Wire Fencing of iron or steel, and buckthorn strip fencing	15			Netting, of all kinds, n.o.p. &c. per lb.	30		
Boiler tubes of wrought iron or steel, including corrugated tubes or flues for marine boilers	5			Netting, of all kinds, n.o.p. &c. per lb.	30		
Bolts with or without threads or nuts, and bolt blanks, washers and rivets, T and strap hinges, &c. per lb. and 25				Netting, of all kinds, n.o.p. &c. per lb.	30		

CANADIAN TARIFF OF CUSTOMS (Continued)

c. ad val.		c. ad val.		c. ad val.		c. ad val.	
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	ed, unless otherwise specially provided for.		Leather, all mfrs. of, n.o.p., and mfrs. of raw hide.	25	provided that this item shall not be held to include drugs and preparations recognized by the British and the United States Pharmacopœia and French Codex as official.	
Steel, in bars, bands, hoops, scroll or strips, sheets or plates, of any size, thickness or width, when of greater value than 24cts. per lb., n.o.p.	5	Ivory Knives and Folders and fancy manufactures.	35	Leather, Morocco Skins, tanned, but not further manufact'd.	15	All medicinal preparations, whether chemical or otherwise, 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.	
Steel, manufactures of, or parts of iron and parts steel, n.e.s.	30	Ivory and Ivory Nuts, unmanufactured and Veneers, sawn only.	Free	Leather, Patent, Japanned or enamelled, and Morocco leather.	25	Mercurium, crude or raw.	Free
Steel of No. 12 gauge and thinner, but not thinner than No. 30 gauge, for the manufacture of buckle clasps and ice creepers, bed fasts, furniture casters, when imported by the manufacturers of such articles, for use exclusively in the manufacture thereof in their own factories.	Free	Ivory manufactures of, n.e.s.	20	Leather, Sole, tanned.	Free	Menageries, horses, cattle, carriages and harnesses of, under regulations prescribed by the Controller of Customs.	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	Ivory Vaccine Points.	Free	Leeches.	Free	Mercury or quicksilver.	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	Jack Screws of every description, n.e.s.	30	Lentils, Fresh.	25	Metal Composition, n.e.s.	20
Steel rails, weighing not less than 45 lbs. per linear yard, for use only in the tracks of a railway which is employed in the common carrying of goods and passengers, and is operated by steam motive power only; provided that this item shall not extend to rails for tracks of a railway which is used for private purposes only, nor shall this item extend to rails for use in the tracks of any electric railway, street railway or tramway.	Free	Jalap Root.	Free	Life boats, and life saving apparatus specially imported by societies established to encourage the saving of human life.	Free	Metal, yellow metal in bars, bolts, and for sheathing.	Free
Steel springs for the manufacture of surgical trusses when imported by the manufacturers for use exclusively in the manufacture thereof in their own factories.	Free	Jams, Jellies, and Preserves, 3½ cts. per lb.	25	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.	20	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
Steel strip and flat steel wire when imported into Canada by manufacturers of buck-thorn, and plain strip, fencing, for use in the manufacture of such articles in their own factories; and barbed fencing wire of iron or steel after January 1st, 1898.	Free	Japanned and Stamped Tinware, &c.	25	Lime Juice and other fruit juices, n.o.p.	20	Meters, Gas.	35
Steel, under ½ in. in diameter, or under 1 in. square, when imported by the manufacturers of cutlery, or of locks, for use exclusively in the manufacture of such articles in their own factories.	Free	Jewellery and manufactures of gold and silver.	30	Lime, n.o.p.	20	Mica.	20
Steel valued at 2½c. per lb. and upwards, when imported by the manufacturers of skates, for use exclusively in the manufacture thereof in their own factories.	Free	Jews Harps.	35	Lime, Chloride of.	Free	Microscopes.	25
Steele, table and butchers' steels.	30	Junk, old.	Free	Lime, damask.	30	Milk food and other similar preparations.	50
Stoves.	25	Jute and Jute Butts.	Free	Linen Canvas, when to be used for boats and ships sails.	5	Milk condensed, 3½c. per lb.; Coffee condensed with Milk.	30
Stove Plates.	25	Jute cloth, as taken from the loom, neither pressed, mangled, calendered, nor in any way finished.	Free	Liquorice Paste.	20	Mill board, not straw board.	10
Swords.	30	Jute cloth, uncoloured, not otherwise finished than bleached or calendered.	10	Liquorice Root, not ground.	Free	Mineral Waters, natural, not in bottles.	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	Jute horse clothing, shaped or otherwise manufactured.	30	Liquorice, stick or roll.	20	Mineral Waters, n.e.s.	20
Track tools, wedges, crowbars and sledges.	30	Jute manufactures of, n.e.s.	25	Litharge.	Free	Mineral and Bituminous substances, n.e.s.	20
Traps.	30	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	Lithographic Stones.	10	Minerology Specimens.	Free
Tubes of rolled steel, seamless, not joined or welded, not more than 1½ inches in diameter; and seamless steel tubes for bicv'les.	10	Kainite, or German potash salts for fertilizers.	Free	Lithographic Stones, not engraved.	20	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
Tubing, other iron or steel pipe or tubing, plain or galvanized, riveted, corrugated or otherwise manufactured, n.o.p.	30	Kelp.	Free	Lithmus and all Lichens, prepared and not prepared.	Free	Molasses, produced in the process of the manufacture of cane sugar from the juice of the cane, without any admixture with any other ingredients when imported in the original package and not afterwards subjected to any process of treating or mixing.	
Tubing, wrought iron or steel boiler tubes, including flues and corrugated tubes for marine boilers.	5	Kerrosene and Coal Oil fixtures or parts thereof.	30	Lobsters, preserved.	25	(a) Testing by polariscope, forty degrees or over, a specific duty of 1½c. p. gal.	
Tubing, wrought iron or steel tubing, plain or galvanized, threaded and coupled or not, 2 inches or less in diameter, n.e.s.	35	Knives, oyster knives.	30	Lobsters, alive.	20	(b) When testing less than 40 degrees, and not less than 35 degrees, a specific duty of 1½ cts. per gallon, and in addition thereto 1 cent per gallon for each degree or fraction of a degree less than forty degrees.	
Tubing, wrought iron or steel tubing, plain or galvanized, threaded and coupled or not, over 2 inches in diameter, n.e.s.	15	Knitting Machines.	30	Locks, other, n.e.s.	30	The packages (when of wood) in which imported to be in all cases exempt from duty.	
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 combin-		Knitting Needles and Machine Needles and needles of all kinds.	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 Controller of Customs.	Free	Molasses, gates.	30

CANADIAN TARIFF OF CUSTOMS (Continued)

¶ c. ad val.
 Mouldings of wood, plain, gilded or otherwise further manuf. 25
 Mowing Machines, self-binding harvesters, harvesters without binders, binding attachments, reapers, ploughs, harrows, cultivators, seed drills and horse rakes, manure spreaders, weeders, and malleable sprocket or link belting chain for binders 20
 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 25
 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 imp. gal. Naphtha, n.e.s., 5c. per imp. gal. Needles, Knitting 30
 Needles, Steel, all other 30
 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 mantlemakers' 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
 Nitrate of Soda Free
 Nitrate of Lead, not ground Free
 Nitro-Glycerine 3c. per lb.
 Nolls, being the short wool which falls from the combs in worsted factories Free
 Numbering Machines, not to be classed with pty. presses, to pay 25
 Nuts, shelled, n.e.s., 5c. per lb.
 Nuts, Almonds, Walnuts, Brazil Nuts, Pecans and shelled Peanuts, n.e.s., 3c. per lb.
 Nuts, Cocoa \$1 per 100
 Nuts, Cocoa, when imported direct 50c. per 100
 Nuts, all kinds, n.o.p., 2c. per lb.
 Nutgalls and extracts thereof Free
 Oakum Free
 Oak Bark Free
 Oats, 10 cts. per bush 20
 Oat Flour 20
 Oatmeal 20
 Oil, Aniline, crude Free
 Oil, Coal, Illuminating Oils composed wholly or in part of the products of petroleum, coal, shale or lignite costing more than 30c. per gal. 25
 Oil, Coal and Kerosene, distilled, purified or refined, Naphtha, Petroleum and products of, n.e.s., 5c. per Imp. gal.
 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, 24c. per Imp. gallon.
 Oils, Essential 10
 Oil, Resin Free
 Oil, Carbolic, or heavy oil Free
 Oil, Castor 20
 Oil, Cod Liver 20
 Oils, Coconut and Palm, in their natural state Free
 Oil, Colza 20
 Oil, Flax Seed or Linseed, raw or boiled 25
 Oil, Hair, perfumed 30
 Oil, Lard Oil 25
 Oils, Lubricating, composed wholly or in part of petroleum, costing less than 25c. imp. gal., 5c. per imp. gal. 25
 Oils, Lubricating, all other 25
 Oils, Neatsfoot 25
 Oil, Olive, for manufacturing soap or tobacco or for canning fish Free
 Oil, Olive, n.e.s. 20
 Oil, Sesame seed 25
 Oil, Tallow 20
 Oil, all other, n.e.s. 20
 Oil Cake and Meal, Cotton Seed Cake and Meal, Palm Nut Cake and Meal Free
 Oil Cloths and oiled silk, and tape or other textile India-rubbered, flocked or coated n.o.p. 30
 Oil Cloth, table and shelf, enamelled carriage, cork matting or carpet, and linoleum 30
 Oiled paper 35
 Oleo-Stearine and Degras Free
 Opium (crude), \$1 per lb. the outward ball or covering to be free of duty.
 Opium, prepared for smoking, \$5 per lb.
 Opium, powdered, \$1.35 per lb.

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 Optical Instruments, n.e.s. 25
 Oranges, Lemons, and Limes in boxes of capacity not exceeding 2 1/2 cb. ft., 25 cts. per box 25
 In half boxes, capacity 1 1/2 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
 Otter of Roses, and Oil of Roses Free
 Oxide of Copper, Black and Platinum, for use in the manufacture of Chlorate Free
 Pails, tubs, churns, brooms, washboards, pounders, rolling pins and whisks 20
 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 \$1.12 1/2 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 manufactured, n.e.s. 20
 Paper Weights, glass 20
 Paper Cutters & Printing Presses 10
 Paper Sacks or Bags of all kinds, printed or not 25
 Paper Boxes, empty 35
 Paper, drawing or parchment 25
 Paper, Wall, or paper hangings, borders or bordering, and window blinds of paper of all kinds 35
 Paper files, clips 30
 Paper Maché, manufactures of 35
 Paper of all kinds, n.e.s. 25
 Paper kites, as toys 35
 Paper, ruled, oiled or waxed 35
 Paper, Tarred 25
 Paper, Union Collar Cloth, in rolls or sheets, not glossed or finished 15
 Paper, Union Cloth, in rolls or sheets, glossed or finished 20
 Paper, filter paper, in sheets 25
 Paper, fly paper 35
 Paper Letters, gummed, plain, or colored, in bulk 35
 Paper waste or clippings Free
 Paper, pressed, in sheets 35
 Paper, Glazed, Plated, Marbled, Enamelled Paper, and Card Board, similarly finished, n.e.s. 35
 Paper, manufactures of, including ruled and bordered papers, papeteries, boxed papers and envelopes and Blank Books 35
 Paraffine Wax 30
 Parasols. (See Umbrellas.)
 Passover Bread for free distribution among the Hebrew community in connection with their religious rites 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
 Pens, iron 30
 Pen racks, iron 30
 Perfumery, including toilet preparations (non-alcoholic), viz: Hair oils, tooth and other powders and washes, pomatums, pastes and all other perfumed preparations used for the hair, mouth and skin 30
 Perfumed Spirits in bottles or

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 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'm't of stock Free
 Pheasants, other 20
 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
 Piano covers, rubber and cotton 35
 Piano Stools 30
 Pianofortes 30
 Pianofortes, parts of 25
 Pickers, raw hide, for cotton looms 25
 Pickles, Sauces and Catsups, including Soy 35
 Pictorial illustrations of insects, &c., when imported by and for the use of colleges and schools, scientific and literary societies Free
 Picture & Photographic Frames, of any material 30
 Picture Nails 30
 Pictures, framed 30
 Pillows and Bolsters 30
 Pins, manufactured from wire of any metal 30
 Pipe Clay, unmanufactured Free
 Pitch, Burgundy Free
 Pitch (pine) in packages of not less than 15 gal. Free
 Pitch (pine) other 20
 Pitch, coal Free
 Pitch, home, 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, 12 1/2c. per 100 lbs. 25
 Plasters, medicated, all kinds 25
 Plated Ware and Gilt Ware, of all kinds, whether plated wholly or in part 30
 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 20
 Pop Corn, in cakes or balls, 1/2c. per lb., and 35
 Porcelain Ware, n.e.s. 30
 Porcelain Shades 30
 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

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 Potash, German Mineral Free
 Potash, red and yellow prussiate of Free
 Potassium, cyanide of Free
 Potatoes, sweet, 10 cts. per bush.
 Pork, barrelled in brine, 2c. per lb. Barrels containing same to be free of duty.
 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 manf., n.e.s. 10
 Printed music, bound or in sheets 10
 Printing presses, printing machines, lithographic presses and type-making accessories therefor; folding machines, book-binders, book-binding, ruling, embossing and paper cutting machines, and parts thereof 10
 Prunella Free
 Pulp of wood 25
 Pulp of grasses Free
 Pumice or Pumice Stone, ground or unground Free
 Pumps, brass, all kinds, and garden and lawn sprinklers 30
 Pumps, Steam 25
 Putty 20
 Putty, dry, for polishing granite Free
 Quills, in nat. state or unimp'd. Free
 Quills, other 20
 Quince Trees of all kinds, 3c. ea.
 Quinine, salts of Free
 Rags of cotton, linen, jute, hemp and woollen, paper waste or clippings, and waste of any kind except mineral waste Free
 Rags from Europe, except Great Britain, Prohibited.
 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 Lignin for dyg. & calico pty. 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, unhulled or paddy, 1/2c. 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, Rhubarb, 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 harvest binders 5
 Ruling Pens 10
 Rye, 10c. per bush.
 Rye Flour, 50c. per bbl.
 Saccharine 20
 Sadders' Soap 25
 Saddy of every description 30
 Saffron and Safflower, and extract of, and Saffron Cake Free
 Sago 25
 Sago Flour 25
 Sails, for boats and ships 25
 Sal-Ammoniac and Sal-Soda Free
 Salaratum 20
 Salt imported from the United Kingdom or any British possession, or imported for the use of the sea or gulf fisheries, n.e.s. Free
 Salt, fine, in bulk, and course salt, n.e.s. 5c. per 100 lbs.
 Salt, in bags, bbls., or other pkgs., 7 1/2c. per 100 lbs. (Pkgs. same duty as if imported empty.) Free
 Saltpetre Free
 Salt Cake (sulphate of soda) crude Free
 Sand Free
 Sand, colored 20
 Sand Cloth 25
 Sand (iron) or globules for polishing granite Free
 Sand, Glass, Flint and Emery Paper 25
 Satchels 30
 Sateens, for use of corset manufacturers, etc. 20
 Sauces, Catsups and Pickles, including Soy 35
 Sausage Casings, n.e.s. 20
 Sausage Skins or Casings not c'd. Free
 Saw dust, of the following woods:—amaranth, coeobora, boxwood, cherry, chestnut, walnut, gumwood, mahogany, pitch pine, rosewood, sandal wood, sycamore, spanish cedar, oak, hickory, black wood, African teak, white heart ebony, lignum vite, red cedar, redwood, satin wood, white ash, persimmon and dogwood Free
 Scales, and Weighing Beams 30

CANADIAN TARIFF OF CUSTOMS (Continued)

	¢ c. ad val.	¢ c. ad val.	¢ c. ad val.	¢ c. ad val.	
Scenery, Theatrical and other.	20	Slate mantels and manufactures of, n.e.s.	30	Square Reeds and raw-hide centres, textile leather or rubber heads, thumbs and tips, and steel, iron, or nickel caps for whip ends, when imported by whip manufacturers for use in the manufacture of whips in their own factories.	Free
School Ink Wells, earthenware.	30	Sledges.	30	Starch, including farina, corn starch or flour, and all preparations having the qualities of starch, 1½c. per lb., the weight of the package to be included in the weight for duty.	Free
School bags.	20	Sleighs.	25	Stereotypes, see Electrotypes.	
Screws commonly called wood screws, of iron or steel, brass, or other metal, including lag or coach screws, plated or not, and machine or other screws, n.o.p.	30	Soap, common or Laundry, 1c. per lb.	Free	Stockinettes for the manufacture of rubber boots and shoes, for use exclusively in the manufacture thereof in their own factories.	15
Screw Jacks of every description.	35	Soap, Castile, Mottled or White, 2c. per lb.	35	Stones, burr, in blocks, rough or unmanufactured and not bound up or prepared for binding into millstone.	Free
Seeds—Beet, Carrot, Turnip, Annatto, Flax, Mangold, and Mustard.	Free	Soap, n.e.s.	35	Stone, flagstones, sandstone, and all building stone, not hammered or chiselled; and marble and granite, rough, not hammered or chiselled.	15
Seeds—Flower, garden, field and other seeds for agricultural or other purposes, when in bulk or large parcels, n.o.p.	10	Soap powders, other, and pear-line.	30	Stone, marble and granite, sawn only; flagstone and all other building stone dressed; and paving blocks of stone.	20
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	Socks or Stockings of all kinds.	35	Stone, lithographic, not engraved.	20
Seed Peas—imported from the United Kingdom for the purpose of seed.	Free	Soda Ash Caustic in drums; silicate in crystals or in solution; bichromate nitrate or cubic nitre, salsoda, sulphate of soda, arseniate, binarsenate, bisulphate, chlorate, chloride; sodium, sulphide of, and stannate of soda.	Free	Stone, grindstones, not mounted and not less than 36 inches in diameter.	15
Seedling stock for grafting, viz.: Plum, pear, peach and other fruit trees.	Free	Soda, Bicarbonate of.	20	Stone, grindstones, n.e.s.	25
Senna leaves.	Free	Soda, Nitrite of.	Free	Straw and manufactures of, n.e.s.	20
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 Controller 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	Solder.	30	Straw Boards in sheets or rolls, plain or tarred.	25
Sewing machine attachments.	Free	Soups.	25	Sugar of Milk.	20
Sewing Machines, or parts of.	30	Soy.	35	Sugar of Milk Tablets, not further sweetened.	20
Shades, Glass and Porcelain, for lamps and gas lights.	30	Spectacles and Eye Glasses.	30	Sugar, glucose or grape sugar, ½ cent per pound.	
Shawls and Travelling Rugs of all kinds.	30	Spectacles, and Eye Glass frames, and metal parts thereof.	20	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, for each additional degree 1½c. per 100 lbs., and for each additional degree 1½c. per 100 lbs. Fractions of ½ of a degree or less not to be subject to duty, and fractions of more than ½ to be dutiable as a degree.	20
Shawls, silk.	30	Spelter of zinc in blocks and pigs.	Free	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 1½c. per 100 lbs. Fractions of ½ of a degree or less not to be subject to duty, and fractions of more than ½ to be dutiable as a degree. The usual packages in which imported to be free.	
Sheep, for improvement of stock.	Free	Spermaceti.	20	Sugar Candy, brown or white, and Confectionery, including sweetened gums, candied peels, and pop corn, ½c. per lb.	35
Sheep Skins, tanned only.	Free	Spices of all kinds, except Mace and Nutmegs, unground.	12½	Sugar Beet Seed.	Free
Sheep Skins, dressed and waxed, or glazed.	17½	Spices, ground.	25	Sulphate of Iron (Copperas) and Sulphate of Copper (Blue Vitriol).	Free
Shellac, white, for manufacturing purposes.	Free	Spices, Mace and Nutmegs.	25	Sulphur and Brimstone, in roll or flour.	Free
Shells of all kinds, unmanufactured.	Free	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 a 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:—		Sulphuric ether and chloroform, and solutions of peroxides of hydrogen.	25
Shells, manufactured, fancy.	35	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.		Surgical and dental instruments of all kinds.	Free
Sheet Music.	10	Amyl alcohol or fusil oil, or any substance known as potato spirit or potato oil, \$2.40 per gal.		Surgical belts or trusses and suspensory bandages of all kinds.	20
Sheet Iron Signs.	30	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.	Syrup, Glucose Syrup and Corn Syrup, or any Syrups containing any admixture thereof, ½c. per lb.	
Ships built in a foreign country, on application for Canadian register, except machinery.	10	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	Syrups—See Molasses.	
Machinery on same.	25	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	Tags, tin, for plug tobacco.	25
Shirts of any material, and ladies' and misses' blouses and shirt waists.	35	When in bottles, flasks or other packages containing more than 4 oz. ea., \$2.40 per gal. and 40		Tagging, Metal, plain, japanned or coated, in coils, not over 1½ inches in width, when imp. by manufs. of Shoe and Corset Laces, for use in their factories.	Free
Shoemakers' Pitch and Wax.	20	Nitrous ether, sweet spirits of nitre and aromatic spirits of ammonia, \$2.40 per gal. and 30		Tails, undressed.	Free
Show Cases.	35	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 proof spirits, \$2.40 per gal.		Tallow and Stearic Acid.	20
Show Cards, framed.	30	In all cases where the strength of any of the foregoing articles cannot be correctly ascertained by the direct application of the hydrometer or gravity bottle, it shall be ascertained by the distillation of a sample, or in such other manner as the Controller of Customs may direct.		Tallow Oil.	20
Silic or Crystallized Quartz.	Free	Sponges.	20	Tape Measures.	25
Silk, clothing.	35	Spurs and Stilts, used in the manufacture of earthenware.	Free	Tapioca.	25
Silk Hosiery.	35			Taraxicum Root.	Free
Silk, manufactures of, or of which silk is the component part of chief value, n.e.s.	35			Tarpaulin, Cotton, plain or coated with oil, paint, tar or other composition.	30
Silk, raw, or as reeled from the cocoon, not being doubled, twisted or advanced in any way, silk cocoons, and silk waste.	Free			Tar (Pine), in packages of not less than fifteen gallons each.	Free
Silk twist, sewing and embroidery silk.	25			Tarred Paper.	25
Silk, in the gum or spun, not more advanced than singles, tram, and thrown organzine, not coloured.	15			Tassels.	25
Silk, in the gum or spun, when imported by manufacturers of silk underwear, in their own factories.	Free			Tea Lead.	Free
Silk in the piece.	30			Teas and Green Coffees imported direct from the country of growth and production, and tea and green coffees purchased in bond* in the United Kingdom, provided there is satisfactory proof that the tea or coffee so purchased in bond is such as might be entered for home consumption in the United Kingdom.	Free
Silk Velvets, velveteens, plush and silk fabrics.	30			Tea and Green Coffee, n.e.s.	10
Silver Leaf.	25			Tensels.	Free
Silver-plated Ware.	30			Telephones and Telegraph Instruments; telegraph, telephone and electric light cables;	
Skates of all kinds, roller or other, and parts thereof.	35				
Skins, Bird, and skins of animals not native to Canada for taxidermic purposes, not further manufactured than prepared for preservation.	Free				
Slates, roofing, 25 per cent., provided that the duty on roofing slate shall not exceed 75c. per square.	25				
Slates, school and writing.	25				
Slate Pencils.	25				

electric and galvanic batteries, electric motors, generators, dynamos, sockets and electric apparatus, n.e.s. 25
 Telescopes. 25
 Tents and Awnings. 35
 Terra Japonica, Gambier or Cutch. Free
 Terra Cotta panels, mouldings and cornices. 30
 Thermine, Vases and Plaques. 35
 Thermometers, all kinds. 25
 Terra Alba. 20
 Thimbles, steel. 30
 Thimbles, brass. 30
 Thread, Linen, n.e.s. 25
 Tin, in blocks, pigs, bars & sheets, and plates and tin foil and tin strip waste. Free
 Tin, Crystals and Tea Lead. Free
 Tin Plates in sheets or strips, decorated. 25
 Tin Whisk Holders, lacquered. 25
 Tinned Iron Kettle Ears. 30
 Tinware stamped, japanned ware and galvanized iron ware. 25
 Tinware, and manufactures of tin, n.e.s. 25
 Tobacco, Cigars and Cigarettes, including paper covering, \$3 per lb. and. 25
 Tobacco manufactured and Snuff n.e.s. 50c. per lb.
 Tobacco, cut. 55c. per lb.
 Tobacco, unmanufactured, for excise purposes, under conditions of the Inland Revenue Act.
 Tobacco Pipes of all kinds, pipe mounts, cigar and cigarette holders and cases for the same. 35
 Tobacco Pouches. 35
 Tools, mechanics', of all kinds, n.e.s. 30
 Tools of trade, occupation or employment, in the actual possession at the time of a workman arriving in Canada, for his personal use, and which have been bona fide in use previously by him. Free
 Towels of every description. 30
 Towel racks and rollers. 30
 Toys, all kinds and materials. 35
 Tracing Cloth. 30
 Travellers' Baggage, under regulations to be prescribed by the Minister of Customs. Free
 Trees, n.e.s. Free
 Treennails. Free
 Tripoli. 25
 Trunks. 30
 Trunk Trimmings. 30
 Turmeric. Free
 Turpentine, raw or crude. Free
 Turpentine, Spirits of. 5
 Turtles. Free
 Twine for harvest binders, of hemp jute, manilla or sisal, and of manilla and sisal mixed. Free
 Twine, manuf. of, n.o.p. 30
 Type, for printing. 20
 Type Metal. 10
 Type Writer. 25
 Typewriters, Tablets with movable figures, Geographical Map and Musical Instruments, when imported by and for the use of schools for the blind, and being and remaining the sole property of the governing bodies of said schools, and not of private individuals, the above particulars to be verified by special affidavit on each entry when presented. Free
 Ultramarine Blue, dry or in pulp. Free
 Umbrellas, Parasols and Sunshades of all kinds and materials. 35
 Umbrella and Parasol, steel and iron or brass ribs, runners, rings, caps, notches, tin caps and ferrules, for the use of manufacturers of umbrellas. Free
 Umbrella, Parasol, and Sunshade sticks or handles, in the rough, not further manufactured than cut into suitable lengths. Free
 Umbrella, Parasol and Sunshade sticks or handles, n.e.s. 20
 Unenumerated Articles. 20
 Vaccine and Ivory Vaccine Points. Free
 Valerian Root. Free
 Varnishes, n.e.s., 20c. per gal. and 20
 Varnish, black and bright for ship use. Free
 Varnish and Colours ground in spirits \$1.124 per gal.
 Vaseline, and all similar preparations of petroleum for toilet, medicinal or other purposes. 35
 Vases, glass, plain or fancy. 20
 Vases, China and Porcelain. 30
 Vases, Earthenware. 30
 Vegetables, n.o.p. 25
 Vegetables, Sweet Potatoes and Yams. 10c. per bush.
 Vegetables, Tomatoes, fresh, 20c. per bush, and 10
 Vegetables, Tomatoes and other vegetables, including Corn and Baked Beans, in cans or other packages, n.e.s., 14c. per lb. the weight of the cans or other packages to be included in the weight for duty.
 Vegetables, Onions, sets for planting, not fit for table use. 25
 Velveteens, and Cotton Velvets and Cotton Plush. 30

CANADIAN TARIFF OF CUSTOMS (Continued)

Veneers of Wood, not over $\frac{1}{2}$ of an inch in thickness	7½
Velocipedes	30
Veneers, Ivory, sawn only	Free
Veneers, Ivory, other, n.e.s.	20
Vents, Fireclay Chimney Linings glazed or unglazed	35
Verdigris or sub-ac'ie cop'r (dry)	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.	
Vices	30
Wagons (freight), drays, sleighs, and similar vehicles	25
Wall Decorations, Lincrusta Walton	35
Walking Sticks and Canes of all kinds, n.e.s.	30
Watches	25
Watch Cases	30
Watch, composition metal for the manufacture of filled gold watch cases	10
Watch Keys	25
Watch actions or movements	10
Water Meters	30
Wax, bees	10
Wax, Paraffine, and Animal Stearine of all kinds, 2c. per lb.	
Wax, manufactures of, other	20
Webbing, elastic	20
Webbing, non-elastic	20
Whale Bone, unmanufactured	Free
Whale Bone, manuf'ed, n.e.s.	20
Wheat, 12c per bushel.	
Wheat Flour, including the duty on the bbl., 60c. per bbl.	
Wheels, parts of, Hubs & Spokes, in the rough	Free
Wheelbarrows	30
Whips, of all kinds, including thongs and lashes	35
Whiting or Whitening, gilders' Whiting and Paris White	Free
Willow for basket makers	Free
Willow and Osier Works, n.e.s.	25
Window Curtain Poles	30
Window Blind Rollers, finished or mounted	35
Window shades in the piece, or cut and hemmed or mounted on rollers, n.e.s.	35
Window Shades, made of paper	35
Wines of all kinds, except sparkling wines, including orange, lemon, strawberry, raspberry, elder and currant, containing 26% or less of spirits of strength of proof imported in wood or bottles 25c per I.G. & 30c per doz.	
Wines for every degree above 26 up to 40 p. c., 3c more for each degree of strength and	30
Champagne and all other sparkling wines, in bottles containing each not more than 1 qt. and more than 1 pt., \$3.30 per dozen bottles.	
In bottles, containing not more than a pint and more than one-half pint, \$1.65 per doz.	
In bottles, containing one-half pint each or less, 82c per doz.	
In bottles, containing more than one quart each shall pay, in addition to \$3.30 per doz. bottles, at the rate of \$1.65 per gallon on the quantity in excess of one quart per bottle, the quarts and pints in each case being old wine measure; in addition to the above specific duty, there shall be an <i>ad valorem</i> duty of 30 per cent.	
But any liquors imported under the name of wine, and containing more than 40 per cent. of spirits of proof, shall be rated for duty as unenumerated spirits.	
Wire, barbed wire and galvanized wire for fencing, Nos. 9, 12 and 13 gauge	Free
Wire, brass, plain	10
Wire, brass rods cut to special length	30
Wire, Buckthorn and Strip Fencing, woven wire fencing, and wire fencing of iron or steel, n.e.s.	15
Wire, cable	25
Wire Cloth of brass or copper	25
Wire Cloth, iron or steel	30
Wire clothes line	25
Wire, copper, plain, tinned or plated	15
Wire, covered with cotton, linen, silk or other material	30
Wire, Crucible Cast Steel	Free
Wire Ferrules, iron, steel or brass	30
Wire, flat strip and flat steel, when imported into Canada by manufacturers of buckthorns, plain strip fencing, and	

barbed fencing wire of iron or steel, for use in their own factories in the manufacture thereof	Free
Wire, Iron or Steel, and all other kinds, n.e.s.	20
Wire nails of all kinds, 3c. per lb.	
Wire of iron, steel, brass, zinc, flattened or corrugated, screwed or twisted, for use in connection with nailing machines for the manufacture of boots and shoes, when imported by manufacturers of boots and shoes, to be used for such purposes only in their own factories	Free
Wire phosphor, bronze blocks, sheets and wire	10
Wire, picture or other twisted wire	25
Wire, Platinum Sheets; retorts, pans, condensers, tubing and pipe made of platinum, imported by manufacturers of sulphuric acid for use in the manuf. or concentration of sulphuric acid	Free
Wire Rigging for ships and vessels	Free
Wire Rods, Brass, Copper, Iron or Steel, rolled round, under $\frac{1}{2}$ of an inch in diameter, when imported by wire manufacturers making wire for use in their own factories	Free
Wire Rope, of iron and steel, n.o.p.	25
Wire Screw Hooks and Eyes (iron)	30
Wire, Soft Drawn Bessemer spring steel wire of Nos. 10, 12 and 13 gauge, and Homo spring steel wire of Nos. 11 and 12 gauge respectively, when imported by manufacturers of wire mattresses, to be used in their own factories	Free
Wire, stranded or twisted	25
Wire Window Screens	30
Wire work, and manfs. of Iron Wire, n.e.s.	30
Wood, Cord Wood	Free
Wood Furniture, house, cabinet or office, including bedsteads, hair, spring and other mattresses, bolsters and pillows, and picture frames	30
Wood Caskets and Coffins	25
Wood for fuel	Free
Wooden Mallets	30
Wood Pumps	25
Wood, Hubs, Spokes, Felloes and parts of Wheels, rough hewn or sawn only	Free
Wood, Felloes of Hickory, rough sawn to shape only or rough sawn and bent to shape, not planed, smoothed or otherwise manufactured	Free
Wood, Sawed boards, planks and deals, planed or dressed on one or both sides, when the edges thereof are pointed or tongued and grooved	25
Wood, Shingles	Free
Wood, Pails, Tubs and Churns, brooms, washboards, pounders and rolling pins	20
Wood Pulp	25
Wood, manufactures of, n.e.s.	25
Wood, Lumber and Timber, manufactured	20
Wood veneers of not over $\frac{1}{2}$ 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, cocoboral, boxwood, cherry, chestnut, walnut, gumwood, mahogany, pitch pine, rosewood, sandalwood, sycamore, Spanish cedar, oak, hickory, white-wood, African teak, black heart ebony, lignum vitae, red cedar, redwood, satinwood, and white ash, when not otherwise manufactured than rough sawn or split or creosoted, vulcanized or treated by any other preserving process; sawed or split boards, planks, deals and other lumber when not further manufactured than dressed on one side only or creosoted, vulcanized or treated by any preserving process; pine and spruce clapboards; timber or lumber, hewn or sawed, squared or sided or creosoted; laths, pickets and palings; staves not listed or jointed of wood of all kinds; firewood, handle, heading, stave, and shingle bolts, hop poles, fence posts, railroad ties; hubs for wheels, posts, 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 otherwise manufactured; hickory billets, and hickory lumber, sawn to shape for spokes of wheels, but not further manufactured; hickory spokes, rough turned, not tenoned, mitred, throated, faced, sized cut to length, round tenoned or polished; the wood of the persimmon and dogwood trees; and logs and round manufactured timber, ship timber or ship planking, not specially enumerated or provided for in this Act	Free
Wool and the hair of the camel, alpaca, goat, or other like animals, not further prepared than washed, n.e.s.; and worsted tops and noils, being the short wool which falls from the combs in worsted factories	Free
Wool and woolen 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, casimeres, tweeds, coatings, overcoatings and felt cloth, n.e.s.	35
Wool knitted goods, undershirts and drawers, and hosiery of all kinds, n.e.s.	35
Wool, viz: Leicester, Cotswold, Lincolnshire, Southdown combing wools, or wools known as lustre wools, and other like combing wools, such as are grown in Canada, 3c. per lb.	
Worsted tops made from such wools as are mentioned in the next preceding item	15
Wool Noils	Free
Woollen Shawls and shawls of all kinds	30
Woollen Socks and Stockings	35
Woollen Waste	Free
Wringers, clothes, for domestic use, and parts thereof	35
Wool, women's and children's dress goods, coat linings, Italian cloths, alpacas, orleans, cashmeres, henriettes, serges, bunting, nun's cloth, bengalines, whip cords, twills, plains or jacquards of similar fabrics, composed wholly or in part of wool, worsted, the hair of the camel, alpaca, goat, or like animal, not exceeding in weight six ounces to the square yard, when imported in the gray or unfinished state for the purpose of being dyed or finished in Canada, under such regulations as are established by the Governor in Council	25
Xyolite, or Celluloid, in sheets, lumps or blocks, in the rough n.e.s.	Free
Yarns, Cotton and Cotton Warps, dyed or undyed, n.e.s.	25
Yarns, composed wholly or in part of wool, worsted, the hair of the alpaca, goat or like animal costing 30c. per lb. and over, when imported on the cop, tube or in the hank by manufacturers of woollen goods for use in their products	20
Yarn, jute, flax or hemp yarn, plain, dyed or coloured, jute canvas, not pressed or calendered, when imported by the 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 the manufacture of such braids only, under such regulations as may be adopted by the Controller of Customs	Free
Yarns, Cotton No. 40 and finer	Free
Yarn, coir	Free
Yarn of wool or worsted, when genapped, dyed and finished, and imported by the manufs. of braids, cords, tassels and	

fringes, for use in their factories in the manufacture of such articles only	Free
Yarns, Mohair	Free
Yeast, Compressed Yeast, not over fifty pounds weight, the weight of the package to be included in the weight for duty 6 cts. per lb.	
Yeast Cakes and Baking Powders, the weight of the package to be included in the weight of duty	6c. per lb.
Yeast, Compressed, in bulk or mass of not less than fifty pounds	3c. per lb.
Yellow Metal, in Bolts, Bars and for Sheathing	Free
Zinc, salts of	Free
Zinc, in blocks, pigs and Sheets	Free
Zinc, seamless drawn tubing	Free
Zinc, manufactures of, n.e.s.	25
Zinc plates	Free
Zinc spelter	Free

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

SCHEDULE D.

BRITISH PREFERENTIAL TARIFF.

On articles entitled to the benefits of this preferential tariff under section seventeen, the duties mentioned in schedule A shall be reduced as follows: The reduction shall be one-fourth of the duty mentioned in schedule A, and the duty to be levied, collected and paid shall be three-fourths of the duty mentioned in schedule A.

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

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

ARTICLES PROHIBITED.

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

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

Coin, base or counterfeit.

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

Oleomargarine, Butterine, or similar substitutes for butter.

Rags from Europe, except Great Britain.

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

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

Banks in Canada with their Agencies.

PLACES.	NAMES OF BANKS.	MANAGER OR AGENT.
Alisa Craig	Standard	D. A. MacLellan, Act.
Alberton, P.E.I.	Merchants' P. E. I. C.	J. Stewart
Alexandria	Union	J. K. Proctor
"	Ottawa	J. Martin
Alliston	Ottawa	J. Morris
Almonte	Montreal	R. W. Travers
Alvinston	Molsons	T. A. G. Gordon
"	Merchants	Geo. Parker
Amherst, N.S.	Nova Scotia	John McKeen
"	Halifax Bk. Co.	J. H. Morrison
"	Montreal	A. Montizambert
Annapolis, N.S.	Nova Scotia	J. H. Lombard
"	Union B. of H.	E. D. Arnaud
Antigonish	Merchants	H. C. E. Harris
"	Halifax Bk. Co.	J. M. Brough
Arnprior	Ottawa	Gerald Jarvis
Ashcroft, B.C.	B. N. America	J. Cran
Atlin, B.C.	B. N. America	J. Anderson
"	Commerce	T. R. Billett
Aurora	Ottawa	D. A. Radcliffe
Avonmore	Ottawa	J. D. Stewart
Aylmer, O.	Molsons	H. A. Ambridge
"	Traders	H. P. MacMahon
Ayr	Commerce	John Wylie
Barrie	Toronto	M. Atkinson
"	Commerce	H. J. Grasset
Barrington, N.S.	Halifax Bk. Co.	F. W. Homer
Barrington Pas.	Union of Halifax	C. Robertson
Bathurst, N.B.	Merchants	H. J. F. Barry
Bear R'r, N.S.	Com. B. of Wind'r'l.	A. Dodge
Beauharnois, Q.	Merchants	J. Leduc
Bedford, Q.	E. Townships	E. W. Morgan
Belleville	Merchants	W. Hamilton
"	Montreal	R. J. B. Crombie
"	Commerce	C. M. Stork
"	Dominion	J. W. Murray
Bennett, B.C.	B. N. America	J. Cran
Berlin	Merchants	W. R. Travers
"	Commerce	W. C. J. King
"	Hamilton	O. S. Clarke
Berwick, N.S.	Com. B. of Wind'r'l.	H. E. Mosher
Blenheim	Commerce	G. A. Holland
Blyth	Hamilton	C. H. Bennett
Boisevain, M.	Union	J. J. Millidge
Bowmanville, Ont.	Standard	George McGill
"	Standard	W. J. Jones
Bracebridge	Ottawa	F. C. Mulkins
Bradford	Standard	John Elliott
Brampton	Merchants	W. C. Young
"	Dominion	M. E. Holden
Brandon, M.	Merchants	W. A. Machaffie
"	B. N. America	H. G. Marquis
"	Imperial	N. G. Leslie
"	Hamilton	J. C. Brown
Brantford	B. N. America	R. Butt
"	Montreal	E. M. Shadbolt
"	Commerce	Jeffery Hale
"	Standard	C. Cook
Bridget'n, N.S.	Nova Scotia	James Imrie
"	Union of Halifax	R. Burrows
Bridgewater, N.S.	Merchants	H. W. S. Tupper
"	Halifax Bk. Co.	H. H. Archibald
Brighton	Standard	S. B. Gear
Brockville	Montreal	Neil McLean
"	Molsons	J. E. Fidler
"	Toronto	A. A. Bird
Brussels	Standard	J. N. Gordon
Buckingham	Ottawa	W. E. Middleton
Calgary, Alb.	Imperial	M. Morris
"	Montreal	J. O. Wilgress
"	Molsons	W. C. Rhodes
"	Union	T. N. Christie
Campbellford	Standard	E. A. Bog
Campbellton	Nova Scotia	D. R. Laird
Cannington	Standard	John Houston
Canning, N.S.	Halifax Bk. Co.	J. R. Forbes, Acting
Canso	People's, H.	E. G. Coombs
Carberry, M.	Union	R. M. Harrison
Carleton Place	Ottawa	J. A. Bangs
"	Union	Fred. W. Ashe
Carman, M.	Hamilton	H. A. Aylwin
"	Union	T. J. Tait
Cayuga	Commerce	W. C. T. Morson
Charlottetown	Merchants, P.E.I.	J. M. Davison
"	Merchants	H. W. F. Mitchell
"	Nova Scotia	H. A. Richardson
Chatham, O.	Commerce	J. E. Thomas
"	Merchants	W. Pringle
"	Montreal	D. F. B. Glass
"	Standard	G. P. Scholfield
Chatham, N.B.	Montreal	F. E. Winslow
"	Nova Scotia	R. H. Anderson
Chesley	Hamilton	J. C. Telford
"	Merchants	J. R. Little
Chesterville	Molsons	H. P. D. Evans
Chicoutimi, Q.	La Banq. Nat.	P. A. Labadie
Clinton	Molsons	H. C. Brewer
Coaticook	E. Townships	B. Austin
Cobourg	Dominion	E. H. Osler
"	Toronto	J. S. Skeaff
Colborne	Standard	C. Larke
Collingwood	Commerce	James Brydon
"	Toronto	W. A. Copeland
Cornwall	Montreal	R. Mackenzie
"	Ottawa	A. Denny
Cookshire	People's of H.	F. E. Halls
Cowansville	E. Townships	J. Mackinnon
Cranbrook, B.C.	Commerce	J. W. H. Smythe
Crystal City, M.	Union	H. W. Hettle, Sub. Man.
Danville, Q.	People's of H.	M. Henry Richey
Dartmouth, N.S.	Union of Halifax	F. O. Robertson
Dauphin, Man.	Ottawa	J. L. Irwin
Dawson City	Commerce	H. T. Willis
"	B. N. America	D. Doig
Delhi	Hamilton	A. B. Stennett
Deloraine, M.	Union	E. T. Stewart
Deseronto, Ont.	Montreal	F. W. Taylor
Digby, N.S.	Nova Scotia	Herbert Green
Dorchester, N.B.	Merchants	H. R. P. Foster
Drayton	Traders	H. A. Mallory
Dresden	Commerce	R. T. Mussen
Drum'nd'ville	Q. Jacq. Cartier	J. E. Girouard
Dundas	Commerce	F. W. Holmsted
Dunville	Commerce	R. G. W. Conolly
Durham	Standard	J. Kelly
Dutton	Traders	N. Booker
Edmonton, Alb.	Imperial	G. R. F. Kirkpatrick
"	Merchants	J. S. Willmott
Edmundston	People's, Halifax	T. J. Cochran
Eganville	Merchants	F. A. W. Lister
Elmira	Traders	J. H. Farmer
Elora	Merchants	J. E. Magee
Essex	Imperial	E. C. Roberts
Exeter	Molsons	N. D. Hurdon
Farnham	St. Hyacinthe	J. E. Campbell
Fergus	Imperial	C. Forrest

PLACES.	NAMES OF BANKS.	MANAGER OR AGENT.
Fernie, B.C.	Commerce	Jno. Kay
Forest	Standard	W. C. Boddy
Fort Frances	Commerce	J. A. Smith
Fort William	Montreal	C. C. Abbott
"	Ottawa	W. H. Nelson
Fraserville, Q.	Molsons	J. B. A. Boudreau
"	Nationals	J. O. Leblanc
"	People's of H.	H. R. White
Fredericton	People's of N.B.	J. W. Spurden
"	B. N. America	J. Taylor
"	Nova Scotia	W. H. Burns
"	Merchants	H. F. Sherman, Acting
"	Montreal	M. S. L. Richie
Galt	Commerce	D. Hughes Charles
"	Imperial	Geo. C. Easton
"	Merchants	F. S. Jarvis
Gananoque	Merchants	F. W. Strong
"	Toronto	C. V. Ketchum
Georgetown	Hamilton	J. P. Bell
Glace Bay, C.B.	Union of Halifax	W. Ryan
Glenboro', M.	Union	F. W. Young
Glencoe	Traders	J. Pool
Goderich	Montreal	W. L. Elliot
"	Commerce	R. S. Williams
Golden, B. C.	Imperial	J. S. Gibb
Grand F'ls, N.B.	People's of H.	E. P. Mackay
Gd. Forks, B.C.E.	Townships	J. MacLoughlin
Granby, Q.	E. Town. Bk.	W. H. Robinson
Greenwood, B.C.	Montreal	F. J. Finucane
"	B. N. America	J. Cran
"	Commerce	D. A. Cameron
Gretna, Man.	Union	J. Siegal
Grimsby	Hamilton	R. J. Hewat
Guelp	Dominion	E. L. Stanton
"	Montreal	H. Lockwood
"	Traders	A. F. H. Jones
"	Commerce	J. M. Duff
Guysboro', N.S.	Merchants	H. T. G. A. Parkes
Halifax, N.S.	HALIFAX B. CO.	H. N. Wallace
"	B. N. America	G. W. Bonner
"	Nova Scotia	H. C. McLeod, Gen. M.
"	do	Geo. Sanderson
"	Union Halifax	E. L. Thorne
"	MERCHANTS	H. D. H. Duncan, Cashier
"	PEOPLE'S, H.	D. R. Clarke, Cashier
"	North End	E. C. Hiesley
"	Montreal	W. B. Graveley
Hamilton	HAMILTON	J. Turnbull
"	do Barton St. Br.	J. Billings, Jr.
"	do East End Br.	T. H. Brown
"	B. N. America	J. J. Morrison
"	Montreal	A. D. Braithwaite
"	Merchants	J. Pottenger
"	Traders	Stuart Strathy
"	Commerce	Wm. Roberts
"	Molsons	W. H. Draper
"	Imperial	F. S. Glasco
Hamiota, Man.	Hamilton	H. Inman
"	Union	J. F. Boulton
Hanover	Merchants	J. H. Adams
Harrison	Standard	J. E. Gray
Hartland, N.B.	People's of H.	P. Graham, Acting
Hartney, Man.	Union	E. K. Strathey
Hastings, Ont.	Union	A. W. Bailey
Hawkesbury, O.	Ottawa	J. T. Brock
Hensall	Molsons	Sub Agency to Exeter
Hesper	Merchants	G. A. Miller
Hochelega	D'Hochelega	O. W. Legault
Holland, Man.	Union	D. W. Banks
Hull	Merchants	H. A. Champagne
"	Ottawa	G. C. Wainwright
Huntingdon, Q.E.	Townships	E. N. Robinson
Huntsville	Dominion	E. S. Anderson
Iberville, Q.	St. Hyacinthe	J. M. Belanger
Indian Head	Union	Harold Shaw
Ingersoll	Traders	A. B. Ord
"	Merchants	H. Irwin
"	Imperial	Charles White
Jarvis	Hamilton	A. B. Stennett
Joliette	D'Hochelega	D. P. Riopel
"	La Banq. Nat.	J. H. Dusault
Kamloops, B.C.	British Columbia	W. H. Pegram
Kaslo, B.C.	B. N. America	G. Bentley Gerrard
Keewatin, O.	Ottawa	John Hood
Kemptville, O.	Ottawa	H. Swan
Kentville, N.S.	Nova Scotia	J. M. Walker, Acting
"	Union	A. D. McRae
Killarney, M.	Union	J. M. Baldwin
Kincardine	Merchants	A. M. Smith
Kingston	Merchants	G. E. Hague
"	Standard	W. D. Hart
"	B. N. America	A. Harley
"	Montreal	J. H. Phipps
"	Ottawa	J. A. Macdonell
Kingston, N.B.	Merchants	H. R. V. Dimock
Kingsville, O.	Molsons	Geo. Williamson
Knowlton, Q.	Molsons	Wm. Russell Skey
L'Assomption, St.	Hyacinthe	Alfred Bedard
Lachine	Merchants	O. Constantineau
Lachute	Ottawa	R. A. Parris
Lake Megantic	People's of H.	R. A. E. Aitkin
Lanark	Ottawa	D. Macnamara
Lawrencetown	Union of Halifax	Sub. to Bridgetown
Leamington	Traders	Jas. Watson
"	Merchants	A. B. Patterson
Lethbridge, Alb.	Union	Philip Vibert
"	Montreal	R. F. Reeve
Levis	People's of H.	L. J. Webster, Acting
Lindsay	Ottawa	H. J. Lytle
"	Montreal	J. A. Paddon
"	Dominion	Robt. Ross
Listowel, Ont.	Hamilton	J. H. Stuart
"	Imperial	R. Arkell
Lt. Glace Bay	Union of Halifax	A. D. McRae
Liverpool, N.S.	Nova Scotia	G. W. Babbitt, Acting
"	Union of H.	E. R. Mulhall
Lockport, N.S.	Halifax Bk. Co.	E. A. Capstick
London	B. N. America	R. Inglis
"	Merchants	A. St. L. Mackintosh
"	Montreal	A. H. Beddome
"	Commerce	D. B. Dewar
"	Molsons	P. W. D. Brodrick
"	Toronto	J. Pringle
Londond'y N.S.	Merchants	H. E. Walsh
Lucknow	Hamilton	J. Spreat
Louiseville, Q.	D'Hochelega	H. Beaumier
Lucan	Merchants	C. G. Harper
Lunenburg, N.S.	Merchants	H. R. S. Currie
"	Halifax Bk. Co.	D. I. Forbes
"	People's, Halifax	G. N. C. Hawkins
Magog, Q.	E. Townships	E. P. Olivier
Macleod, N.W.T.	Union	D. Anderson
Maitland, N.S.	Merchants	H. W. D. Bowers
Manitou, Man.	Hamilton	R. Swinton
"	Union	S. Cruthers
Markdale	Merchants	W. A. Burrows

PLACES.	NAMES OF BANKS.	MANAGER OR AGENT.
Markham	Standard	F. A. Reesor
Mattawa	Ottawa	W. W. Forrest, Acting
Meaford	Molsons	D. A. Ferguson
Medicine Hat	Merchants	E. J. Fergusson
Melita, Man.	Union	A. T. Broderick
Merrickville	Union	S. L. Forrest
Middleton, N.S.	Com. B. of Wind'r'l.	E. Lawson
"	Halifax Bk. Co.	W. H. Chipman
Midland	Western	H. J. Craig
"	B. N. America	F. T. Short
Milton	Hamilton	D. S. Casseis
Minnedosa, M.	Union	E. O. Denison
Mitchell	Merchants	W. G. Hinds
Moncton	Montreal	R. Clark
"	Nova Scotia	Geo. W. Daniel
"	Merchants of H. J.	H. Abbott
Montague, P.E.I.	Merchants', P.E.I.	J. H. McQuaid
Montmagny, Q.	Nationale	J. I. Audet
Montreal	MONTREAL	E. S. Clouston, G. Man.
"	do	A. Macnider, Ch. Insp.
"	do Branch	H. V. Meredith, L. Man.
"	do W.E.Br.	D. B. Macpherson, S. Ag.
"	do Seigneurs St.	A. S. Henshaw, S. Agt.
"	MERCHANTS	G. Hague, Gen. Man.
"	do	Thos. Fyhe, J't G. Man.
"	do	E. F. Hebden, Supt Br.
"	Branch	J. S. Meredith
"	2200 St. Cath. St.	E. H. Heward
"	St. Lawrence St.	E. G. St. Jean
"	MOLSONS	F. W. Thomas, G. Man.
"	Branch	J. Elliot
"	do	Ed. C. Pratt, Ast. Mgr.
"	St. Cath. St.	F. W. G. Johnson
"	D'HOCHELAGA	M. J. A. Prendergast
"	N. Dame St.	W. Jules Trépannier
"	St. Cath. St.	E. Leduc
"	do Centre Br.	Jules Hamel
"	Du PEUPLE	In liquidation
"	JACQ. CARTIER	"
"	VILLE MARIE	In liquidation
"	Quebec	John Walker, Inspector
"	do St. Cath. St.	Br. Geo. Leclerc
"	do Hochelega	Allan McDougall
"	Ottawa	R. N. King
"	N. End Branch T. J.	Cochran
"	Toronto	T. F. How
"	do Pt. St. Ch's Br.	J. G. Bird
"	Commerce	A. M. Crombie and F. H. Mathewson, Jt. Mgrs.
"	Union	Geo. H. Balfour
"	B. N. America	H. Stikeman, Gen. Man.
"	"	A. E. Ellis, Manager
"	La Banq. Nat.	L. DeGuise
"	Merchants, H.	Edson L. Pease
"	do N. Dame St.	H. J. Gardiner
"	do Westmount	H. W. Mayrand
"	Nova Scotia	H. A. Flemming
"	Ottawa	R. B. Kessen
"	Imperial	J. A. Richardson
"	Dominion	Clarence A. Bogert
Moosomin	Union	A. E. Christie
Moose Jaw	Union	G. A. Fisher, Sub. Man.
Morden, M.	Union	C. B. Dunsford
"	Hamilton	H. A. Gray
Morrisburg	Molsons	W. S. Connolly
Mount Forest	Ottawa	R. S. Bredin
Murray Bay	Q. Nationale	A. E. Canet
Nanaimo, B.C.	British Columbia	G. Williams
"	Merchants, H.	W. A. Spencer
Napanee	Merchants	W. A. Bellhouse
"	Dominion	T. S. Hill
Neepawa, Man.	Union	H. F. Forrest
"	Merchants	W. A. Allan
Nelson, B.C.	Bk. B. Columbia	G. V. Holt
"	Montreal	A. H. Buchanan
"	Merchants, H.	George Kydd
"	Imperial	J. M. Lay
N. Glasgow, N.S.	Nova Scotia	W. D. Ross
"	Union of Halifax	R. C. Wright
"	Halifax Bk. Co.	Boies Deveber
Newcastle, O.	Traders	W. G. Bryans
Newcastle, N.B.	Nova Scotia	A. Wilson
"	Merchants, H.	E. A. McCurdy
N. Denver, B.C.	Montreal	E. Pitt
New Hamb'rg	Western	C. J. Fox
N. Wmstr, B.C.	Bk. B. Columbia	G. E. Parkes
"	Montreal	G. D. Brymner
Newmarket	Ottawa	C. G. Ross
Niagara Falls	Imperial	G. G. LeMesurier
"	Hamilton	H. H. O'Reilly
North Bay	Traders	D. Muir
N. Sydney, C.B.	Union of Halifax	W. Frazee
"	Nova Scotia	C. H. Eason
Norwich	Molsons	R. Elliot
Norwood	Union	Jos. Anderson, Sub. Man.
Oakville	Merchants	F. G. Oliver
Orangeville	Commerce	F. Y. Checkley
"	Hamilton	J. S. Gordon
Orellia	Dominion	J. Scott
"	Traders	George Rapley, Acting
Oshawa	WESTERN	T. H. McMillan, Cashier
"	Dominion	L. G. Cassels
Ottawa	OTTAWA	Geo. Burn, Gen. Man.
"	do	D. M. Finnie, Manager
"	do Bank St.	D. Robertson
"	do Rideau St.	J. H. Neve
"	B. N. America	W. E. Phillips
"	Montreal	W. J. Anderson
"	Commerce	Robt. Gill
"	Ottawa	A. Simpson
"	Merchants	W. L. Marler
"	Quebec	T. C. Coffin
"	La Banq. Nat.	A. A. Tallion
"	Union	M. A. Anderson
"	Molsons	A. B. Brodrick
Owen Sound	Merchants	M. S. Hodder
"	Hamilton	Ewing Buchan
"	Molsons	J. R. Wainwright
Oxford, N.S.	Nova Scotia	W. H. Tupper, Acting
Paisley	Western	S. M. Hutcheson
Palmerston	Hamilton	J. H. Stuart
Paris	Commerce	R. C. Macpherson
Parkdale	Standard	H. T. McMillan
"	Merchants	P. Dykes
Parkhill	Commerce	G. M. Wedd
Parsonsboro'	Halifax Bk. Co.	A. S. Townsend
"	Commercial	E. R. Reid
Parry Sound	Ottawa	H. Y. Compin
Paspheac	Nova Scotia	W. M. Connacher, Actg.
Pent'ng'sh'ene	Western	J. B. Jennings
Perth	Merchants	H. D. Wells
"	Montreal	R. J. Drummond
Pembroke	Quebec	P. D. E. Strickland
"	Ottawa	Hector Fraser
Peterborough	Toronto	P. Campbell
"	Montreal	A. G. Parker

BANKS IN CANADA WITH THEIR AGENCIES (Continued).

PLACES.	NAMES OF BANKS.	MANAGER OR AGENT.
Peterborough	Commerce	R. C. McHarrie.
"	Ontario	W. D. Parker, Acting.
"	Toronto	W. F. Cooper.
Petrolia	Western	Geo. Kerr.
Pickering	Western	Geo. Drummond.
Pictou	Standard	W. D. Munro.
"	Standard	W. D. Munro.
Pictou, N.S.	Nova Scotia	A. G. Chisholm.
"	Merchants	H. E. Hyde, Sub. Man.
Pincher Creek	Union	W. Russell.
Plum Coulee, M.H.	Hamilton	R. Macculloch.
Port Arthur	Ontario	E. E. Ward.
"	Molsons	J. H. Stidston.
Port Colborne	Imperial	A. H. Ridout.
Port Elgin	Hamilton	J. A. McIsaac.
P.Hawkesbury	Merchants, H.	R. H. McDonald.
Port Hope, C.B.	People's, Halifax	J. L. Willis.
Port Hope	Traders	E. B. Andros.
Port Perry	Western	H. G. Hutcheson.
"	Commerce	G. M. Gibbs.
Pré-la-Prairie	Imperial	W. Bell.
"	Ottawa	A. H. Dickinson.
"	Merchants	A. G. Halstead.
Prescott	Merchants	F. J. Emmett.
Prescott	Merchants	A. D. Pringle.
Preston	Imperial	R. Davidson.
P. Albert, Sask	Imperial	T. McDougall, G. Man.
Quebec	QUEBEC	J. M. Johnston, Man.
"	do	C. B. Godwin.
"	do	E. E. Webb, Gen. Man.
"	do	G. B. Bilette, Local.
"	do	St. Louis St. Geo. Veasey, do
"	NATIONALE	P. Lafra.
"	do	St. John St. J. E. Côté.
"	do	St. Joseph St. N. Lavoie.
"	B. N. America	D. Cumberland.
"	Montreal	J. Macara.
"	Merchants	J. C. More.
"	People's of H.	A. Van Felson.
"	D'Hochelega	Arthur Bruneau.
"	Molsons	P. B. Dumoulin.
Rat Portage	Imperial	W. A. Werr.
"	Ottawa	F. R. Godwin.
Regina	Montreal	W. H. Hogg.
"	Union	R. S. Barron.
Renfrew, O.	Merchants	F. A. W. Lister.
"	Ottawa	C. G. Pennock.
Revelstoke B.C.	Imperial	A. R. B. Hearn.
"	Molsons	D. J. Molson.
Richmond	E. Townships	W. L. Ball.
Ridgeway	Molsons	H. A. H. Thomson.
"	Traders	E. E. Newman.
Rimouski, Q.	Nationale	P. Vallée.
Roberval	La Banq. Nat.	L. Couet.
Rosland, B.C.	Montreal	J. S. C. Fraser.
"	B. N. America	W. T. Oliver.
"	Merchants, H.	John M. Smith.
"	Toronto	A. B. Barker.
"	Brit. Columbia	H. F. Mytton.
Sackville, N.B.	Merchants, H.	F. McDougall.
"	Halifax Bk. Co.	W. H. Harrison.
Sandon, B.C.	Brit. Columbia	T. B. May.
Sarnia	Commerce	A. D. McLean.
"	Traders	J. F. Winlow.
"	Montreal	G. H. Griffin.
Sault Ste Marie	Commerce	D. McGregor.
"	Imperial	R. A. Lyon.
Seaford	Commerce	F. C. G. Minty.
"	Dominion	W. K. Pearce.
Shawville	Merchants	F. A. Parker.
Shediac, N.B.	People's, Halifax	F. A. Borden.
Shelburne, Ont.	Union	A. E. Morson.
Shelburne, N.S.	Halifax B. Co.	T. W. Magee.
Sherbrooke	E. Townships	Wm. Farwell, G. Man.
"	S. Edgell, Local.	
"	Merchants	G. Carruthers.
"	La Banq. Nat.	J. M. Dufresne.
"	D'Hochelega	W. Gaboury.
Sherbrooke N.S.	Union of Halifax	F. R. Montgomery.
Shubenacadie	Merchants, H.	D. Cameron.
Simcoe	Commerce	E. Cowdry.
"	Hamilton	J. Butterfield.
"	Molsons	H. H. Groff.
Smith's Falls	Molsons	F. A. Bethune.
"	Union	S. L. Forrest.
Sorel	Molsons	J. McMahon.
"	D'Hochelega	J. F. Boulais.
Souris, Man.	Union	A. S. Jarvis.
"	Merchants	H. M. P. Eckardt.
Souris, P.E.I.	Merchants P.E.I.	W. R. McKie, Acting.
Southampton	Hamilton	A. H. Ridout.
Springhill	Halifax Bk. Co.	E. B. Fairbanks.
Stanstead	E. Townships	S. Stevens.
Stayer	Toronto	J. B. Edwards.
St. Andrew's N.B.	Nova Scotia	Sub. to St. Stephen.
St. Catharines	Imperial	C. M. Arnold.
"	Commerce	F. O. Cross.
"	Toronto	G. W. Hodgetts.
St. Césaire, Q.	St. Hyacinthe	M. N. Jarry.
St. Francois B.	La Banq. Nat.	L. Drouin.
St. Henri	Quebec	H. Dorion.
"	D'Hochelega	J. F. Lacasse.
St. Hyacinthe	LA BANQUE DE	
"	ST. HYACINTHE	E. R. Blanchard.
"	E. Townships	J. Lafraimboise.
"	La Banq. Nat.	A. Clément.
St. John, N.B.	N. BRUNSWICK	G. A. Schofield.
"	J. Clawson, Cashier.	
"	B. N. America	H. A. Harvey.
"	Montreal	E. C. Jones.
"	Nova Scotia	T. B. Blair.
"	Halifax Bk. Co.	Jas. G. Taylor.
St. John's, Q.	BK. DE ST. JEAN	J. N. Gauthier.
"	Merchants	H. Wurtelle.
"	La Banq. Nat.	G. P. Carreau.
St. Jerome	Merchants	A. C. E. Delmege.
St. Marie, Q.	La Banq. Nat.	C. Loroie.
St. Mary's	Montreal	J. Leslie.
"	Traders	C. S. Runsey.
St. Rémi, Q.	BK. DE ST. JEAN	C. A. Bédard.
St. Sauveur	Jacq. Cartier	A. Dion.
"	Merchants	C. W. Walcott.
St. Stephen N.B.	ST. STEPHEN'S	J. F. Grant.
"	Nova Scotia	J. Black.
St. Thomas	Merchants	W. B. Waterbury.
"	Imperial	M. A. Gilbert.
"	Molsons	L. E. Tate.
Stellarton, N.S.	Nova Scotia	J. Mowat.
Stouffville	Standard	H. J. Morden, Acting.
Stratford	Merchants	A. V. Spencer.
"	Montreal	E. P. Winslow.
"	Commerce	Wm. Maynard, jun.
Strathcona, Alb.	Imperial	G. R. F. Kirkpatrick.

PLACES.	NAMES OF BANKS.	MANAGER OR AGENT.
Strathroy	Commerce	L. H. Dampier.
"	Traders	W. T. Smith.
Sturgeon Falls	Traders	M. C. Chalmers.
Sudbury	Ontario	G. M. Byres, Acting.
"	Traders	N. T. Hillary.
Sum'side, PEI	SUMERSIDE BR.	R. McC. Stavert.
"	Nova Scotia	A. E. Williams.
"	Merchants, H.	P. W. Morrison.
Sussex, N.B.	Nova Scotia	G. S. Moore.
Sydney, C.B.	Merchants, H.	J. E. Burchell.
"	Com. B. of Wind'r	F. D. Solvan.
Tavistock	Western	E. D. Burn.
Theft'rd Mines	Quebec	R. L. Y. Jones.
Thorold	Quebec	D. B. Crombie.
Three Rivers	Quebec	Allan McDougall.
"	D'Hochelega	H. N. Boire.
Tilbury	Merchants	G. Munro.
Tilsburg	Traders	E. C. Jackson.
"	Western	F. Biette.
Toronto	COMMERCE	B. E. Walker, G. Man.
"	do	J. H. Plummer, Asst. do.
"	do	J. C. Kemp, Man.
"	do	M. Morris, Assistant.
"	do	E. Br...
"	do	J. G. Boyce.
"	do	N. Br...
"	do	R. J. Montgomery.
"	do	N.W.Br...
"	do	W. Manson.
"	do	Q'n St. W. Br...
"	do	E. M. Playter.
"	do	Yn. & Col. Br...
"	do	T. S. Harrison.
"	do	Parl't St. Br...
"	do	V. E. Hart.
"	do	Market Br...
"	do	H. W. Fittin.
"	ONTARIO	Chas. McGill, Gen. Man.
"	do	Branch...
"	do	W. H. Smith.
"	do	Q'n St. W. Br. A. E. Hagerman.
"	STANDARD	Geo. P. Reid, Gen'l Mgr.
"	DOMINION	R. D. Gamble, G. Man.
"	do	T. G. Brough, Man.
"	do	Q'n St. E...
"	do	R. M. Gray.
"	do	Q'n St. W...
"	do	J. H. Horsey.
"	do	Mk't Br...
"	do	W. W. Nation.
"	do	Dundas &
"	do	Queen St. Br...
"	do	A. A. Helliwell.
"	do	Spad. Av...
"	do	& Col. St. Br...
"	do	F. O. Cayley.
"	do	D. R. Wilkie, Gen. Mgr.
"	do	Branch...
"	do	D. Jennings, Manager
"	do	Cor. Yonge
"	do	& Queen St.
"	do	O. F. Rice.
"	do	N. Toronto.
"	do	C. H. Stanley Clarke.
"	TORONTO	Duncan Coulson, G. Man.
"	do	Branch...
"	do	W. R. Batsworth.
"	Toronto	King W. G. J. Outherson.
"	TRADERS	H. S. Strathy, Gen. M.
"	Montreal	A. Kirkland.
"	do	Yonge St. Br...
"	do	G. S. Crawford, sub Agt.
"	B. N. America	E. Stanger.
"	Merchants	D. Miller.
"	Quebec	W. P. Sloane.
"	Ottawa	Francis Cole.
"	Molsons	C. W. Clinch.
"	Union	F. W. Strathy.
"	Hamilton	F. J. Gosling.
"	Nova Scotia	J. Pitblado.
Toronto Jun.	Commerce	K. C. Jennings.
"	Molsons	S. R. Graham.
Trail, B.C.	B. N. America	
Trenton, O.	Molsons	T. Beresford Phepoe.
Truro, N.S.	Merchants, H.	Martin Dickie.
"	Halifax Bk. Co.	J. Moorman.
"	Com. of Windsor	C. A. Armstrong.
Tweed	Ontario	A. C. Osborne.
Uxbridge	Dominion	W. E. Carswell.
Valleyfield	Molsons	Alex. Boyer.
"	D'Hochelega	S. Fortier.
Vancouver, B.C.	B. Columbia Wm. Murray.	
"	B. N. America	W. Godfrey.
"	Montreal	C. Sweeney.
"	Imperial	A. Jukes.
"	Commerce	H. H. Morris.
"	Merchants, H.	W. M. Botsford.
"	do	East End.
"	do	J. W. Fulton.
"	Molsons	H. Lockwood.
"	Hamilton	W. Farrell.
Vank'l'k Hill, O.D.	D'Hochelega	D. McInnes.
"	Ottawa	B. A. Herring.
Vernon, B.C.	Montreal	G. A. Henderson.
Victoria, B.C.	B. COLUMBIA	G. Gillespie, Man.
"	E. A. Wyld, Asst. Man	
"	B. N. America	Gavin H. Burns.
"	Montreal	A. J. C. Galletly.
"	Merchants, H.	George A. Taylor.
"	Molsons	H. B. Wilson.
Victoriaville, Q.	Quebec	C. S. Powell.
"	Molsons	A. Marchand.
Virde, Man.	Union	H. J. Pugh.
Walkerton	Merchants	W. E. Butler.
Walkerville	Commerce	G. W. McKee.
"	do	J. L. Harcourt.
Wallaceburg	Montreal	H. S. Dupuy.
Waterloo, Q.	E. Townships	W. I. Briggs.
Waterloo, Ont.	Molsons	J. Hespeler.
"	Commerce	A. W. Robarts.
Watford	Merchants	F. A. Mann.
Wawanesa, M.	Union	A. H. Sutherland.
Welland	Imperial	G. C. Brown.
Westport	Merchants	R. F. Taylor.
Westville	Nova Scotia	Sub. Ag'ty to Stellarton
Weymouth, N.S.	Merchants	D. Kemp.
"	Dominion	E. Thornton.
"	Western	E. D. Warren.
Wiarion, O.	Union	E. W. Bourinot.
Winchester	Union	D. S. Oliver, Sub. Man.
Windsor, O.	Merchants	G. V. J. Greenhill.
"	Traders	Geo. Mair.
"	Commerce	J. L. Harcourt.
Windsor, N.S.	COMMERCIAL	Walter Lawson.
"	Halifax Bk. Co.	J. A. Russell.
"	People's, Halifax	E. J. Cochrane.
Wingham	Hamilton	W. Corbould.
Winkler, Man.	Hamilton	W. Russell.
Winnipeg	La Banq. Nat.	J. H. Baker, Pro. Man.
"	Merchants	A. Wickson.
"	Molsons	E. F. Kohl.
"	Montreal	A. F. D. Macgachen.
"	Imperial	C. S. Hoare.
"	D'Hochelega	J. H. Bourgoin.
"	Dominion	F. L. Patton.
"	do	North End Br...
"	do	J. B. Monk.
"	do	John Aird.
"	do	Commerce
"	do	Thos. McCaffry, Manag'r
"	do	Geo. Bowles, Asst. Man.
"	B. N. America	N. Bayly.
"	Hamilton	C. Bartlett.
"	Nova Scotia	C. A. Kennedy.
Wolfville, N.S.	Union of Halifax	J. D. Leavitt.

PLACES.	NAMES OF BANKS.	MANAGER OR AGENT.
Wolfville, N.S.	People's, Halifax	Geo. W. Munro.
Woodstock, Ont.	Commerce	G. de C. O'Grady.
"	Imperial	S. D. Raymond.
"	Molsons	E. W. Waud.
Woodstock, N.B.	Nova Scotia	B. M. Macleod, Acting.
"	People's, Halifax	G. A. White.
"	Merchants, H.	A. S. Burchell.
Yarmouth, N.S.	YARMOUTH	T. W. Johns.
"	Nova Scotia	Blair Robertson.
Ymir, B. C.	Merchants, H.	George Kydd.
Yorkton, N.W.T.	Union	C. W. R. Pearson.

FOREIGN AGENTS.

In following list, Banks are arranged alphabetically.

BRITISH COLUMBIA, BANK OF—London, Head Office; San Francisco, Portland (Oregon), Branches; Eastern Provinces of Canada, Mer. Bk. of Canada, Bk. of Commerce, Molsons Bk., Imperial Bk., Bk. of Nova Scotia; New York, Can. Bk. of Commerce, Merchants Bk. of Canada; Chicago, Bk. of Nova Scotia; Boston, Bank of Nova Scotia; Mexico and South America, London Bank of Mexico and South America; China, Hong Kong and Shanghai Banking Corporation; Australia, Bank of Australasia; Honolulu, Bishop & Co.

BRITISH NORTH AMERICA, BANK OF—London, England, Head Office. New York, W. Lawson and J. C. Welsh, Agents; Boston, U. S., Merchants National Bank; San Francisco, H. J. McMichael and J. R. Ambrose, Agents; England, Union Bank of Manchester, and Bank of Liverpool; Scotland, National Bank and Commercial Bank; Ireland, Provincial Bank and National Bank; Paris, Marcuard, Krauss & Co.; West Indies, Colonial Bank; Australia and New Zealand, Union Bk. of Australia.

CANADIAN BANK OF COMMERCE—London, Bank of Scotland, London and County Bank, German Bank of London; Ireland, Northern Banking Co.; Paris, France, Credit Lyonnais, Lazard, Frères & Cie; Germany, Deutsche Bank; Brussels, Belgium, J. Matthieu & Fils; India, China and Japan, The Chartered Bank of India, Australia and China; Australia and New Zealand, The Union Bank of Australia; South America, British Bank of South America, London and Brazilian Bank; Mexico, Banco de Londres y Mexico; New York, The Canadian Bank of Commerce, The American Exchange Nat. Bank; British Columbia and San Francisco, Cal., The Bank of British Columbia; Chicago, The American Exchange National Bank of Chicago, The Commercial National Bank; Hamilton, Bermuda, The Bank of Bermuda; West Indies, Bank of Nova Scotia; Kingston, Jamaica, Colonial Bank and Branches; Duluth, First National Bank; Maritime Provinces, The Bank of Nova Scotia.

COMMERCIAL BANK OF WINDSOR—London, Union Bank of London; New York, Bank of New York; Halifax, Bank of Nova Scotia; St. John, N.B., Bank of New Brunswick; Montreal, Canadian Bank of Commerce.

DOMINION BANK—London, National Bank of Scotland, Limited; New York, The National City Bank; Minneapolis, North-Western Nat. Bank; Chicago, Commercial National Bank.

EASTERN TOWNSHIPS BANK—London, National Bank of Scotland; Boston, National Exch. Bank; New York, National Park Bank.

HALIFAX BANKING CO.—Dominion of Canada, Molsons Bank; Boston, Suffolk National Bank; New York, Fourth National Bank; London, Eng., Parr's Bank (Limited).

HAMILTON, BANK OF—New York, Fourth Nat. Bk. and Hanover National Bank; Buffalo, Marine Bank of Buffalo; London, Nat. Prov. Bank of England, Ltd.; Chicago, Union Nat. Bank; Detroit, Detroit National Bank; Boston, International Trust Co.; Kansas City, The National Bank of Commerce; St. Louis, Nat. Bank of Commerce.

IMPERIAL BANK OF CANADA—Canada, Bank of Montreal and Branches; Great Britain, Lloyds Bank (Ltd.), Manchester & Liverpool District Banking Co. (Ltd.); France, Crédit Lyonnais; United States—New York, Bank of Montreal, Bank of America; Buffalo, Bank of Buffalo; Boston, National Bank of the Commonwealth; Chicago, First National Bank, Union National Bank; Detroit, Detroit National Bk.; Duluth, First National Bk., American Exchange Bk.; Philadelphia, Farmers and Mechanics' National Bk.; St. Paul, Second National Bank; Minneapolis, North-Western National Bk.; San Francisco, Wells, Fargo & Co.; China and Japan, Hong Kong and Shanghai Banking Corporation; Australia, New Zealand, Tasmania, Union Bk. of Australia (Ltd.); Sandwich Islands, Yokohama Specie Bank (Ltd.).

LA BANQUE D'HOCHELEGA—London, Clydesdale Bank (Ltd.), and the London agencies of Crédit Lyonnais, Crédit Industriel et Commercial, Comptoir National d'Escompte de Paris; Paris, Crédit Lyonnais, Crédit Industriel et Commercial, Comptoir National d'Escompte de Paris, Société Générale; Brussels, Crédit Lyonnais; Berlin, Deutsche Bank; Vienna, Banque Imperiale-Royal Priv. des Pays-Autrichiens; New York, National Park Bank, The National City Bank of New York, MM. Heidelbach, Ickelheimer & Co., Importers & Traders National Bank, MM. Ladenburg, Thalmann & Co.; Boston, National Bank of Redemption, Third National Bank, International Trust Company; Chicago, Nat. Live Stock Bank, Illinois Trust and Savings Bank.

LA BANQUE DE ST. JEAN—Canada, Molsons Bank and Branches; New York, Agents Bank of Montreal; Boston, National Revere Bank; St. Albans, Vt., Welden National Bank.

LA BANQUE NATIONALE—London, National Bank of Scotland; Paris, Credit Lyonnais; New York, National Bank of the Republic; Boston, National Revere Bank.

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, Agents; Chicago, Wall Street, American Exchange National Bank; St. Paul, Minn., First National Bank; Detroit, First National Bank; Buffalo, Bank of Buffalo; San Francisco, Bank of British Columbia and Anglo-Californian Bank; Portland, Tacoma, Seattle, Washington Territory, Bank of British Columbia; Newfoundland, Bank of Nova Scotia; Nova Scotia,

BANKS IN CANADA WITH THEIR AGENCIES (Continued).

<p>Merchants' Bank of Halifax; <i>New Brunswick</i>, Bank of Nova Scotia and Merchants Bank of Halifax; <i>British Columbia</i>, Bank of British Columbia.</p> <p>MERCHANTS' BANK OF HALIFAX—<i>Ontario and Quebec</i>, Merchants' Bank of Canada; <i>St. John, N.B.</i>, Bank of New Brunswick; <i>New York</i>, Chase National Bank, N. Y.; <i>Boston</i>, National Hide and Leather Bank; <i>Chicago</i>, American National Bank; <i>Buffalo</i>, National City Bank; <i>San Francisco</i>, First National Bank; <i>St. John's, Newfoundland</i>, F. H. Arnaud, Man. Branch; <i>London, Eng.</i>, Bank of Scotland; <i>London</i>; <i>Havillaton, Bermuda</i>, The Bk. of Bermuda.</p> <p>MERCHANTS' BANK OF P. E. I.—<i>London</i>, The London City and Midland Bank, Limited; <i>Boston</i>, National Shawmut Bank; <i>Montreal, St. John and Halifax</i>, Bank of Montreal.</p> <p>MOLSONS BANK—<i>London</i>, Parr's Bank (Ltd.), Morton, Chaplin & Co.; <i>Liverpool</i>, Bank of Liverpool; <i>Cork</i>, Munster and Leinster Bank (Limited); <i>Paris, France</i>, Credit Lyonnais, Société Générale; <i>Antwerp, Belgium</i>, La Banque D'Anvers; <i>Hamburg, Germany</i>, Hesse Newman & Company, Berlin; <i>Germany</i>, Deutsche Bank; <i>Portland, Casco National Bank</i>; <i>Butte, Montana</i>, First National Bank; <i>New York</i>, Mechanics' National Bank, Morton, Bliss & Co.; <i>National City Bank</i>, Hanover National Bank; <i>Boston</i>, State National Bank, Suffolk National Bank, Kidder, Peabody & Co.; <i>Philadelphia</i>, Fourth Street National Bank; <i>First National Bank</i>, Corn Exchange National Bank; <i>Philadelphia National Bank</i>; <i>Cleveland, Com. National Bank</i>; <i>Milwaukee</i>, The Wisconsin National Bank of Milwaukee; <i>Chicago</i>, First National Bank; <i>Minneapolis</i>, First National Bank; <i>Detroit</i>, State Savings Bank; <i>Toledo</i>, Second National Bank; <i>Buffalo, City National Bank</i>; <i>Nova Scotia</i>, Halifax Banking Co., Bank of Yarmouth; <i>New Brunswick</i>, Bank of New Brunswick; <i>Newfoundland</i>, Bank of Nova Scotia, St. John's, Nfld.; <i>Prince Edward Island</i>, Merchants Bank of Prince Edward Island and Summerside Bank; <i>British Columbia and San Francisco</i>, Bank of British Columbia; <i>Quebec</i>, Eastern Townships Bank; <i>Ontario</i>, Dominion Bank, Imperial Bank of Canada and Canadian Bank of Commerce; <i>Manitoba</i>, Imperial Bank of Canada; <i>Yukon Territory, Dawson City</i>, Bank of British North America.</p> <p>MONTREAL, BANK OF—<i>London</i>, Bk. of Montreal, A. Lang, Manager, H. Haylock, sub-manager; Bank of England, London and Westminster Bank, Union Bank of London, Nat. Prov. Bank of England; <i>Liverpool</i>, Bank of Liverpool; <i>Scotland</i>, British Liners Company; <i>New York</i>, R. Y. Hedden, J. M.</p>	<p>Greata; <i>Boston</i>, Merchants National Bank; <i>Buffalo</i>, The Marine Bank; <i>Chicago</i>, Bank of Montreal, W. Munro, Mgr.; <i>Portland, Oregon</i>, Bank of British Columbia; <i>San Francisco</i>, Bank of British Columbia, Anglo-Californian Bank, First Nat. Bank; <i>St. John's, Newfoundland</i>, Bank of Montreal, F. J. Hunter, Manager.</p> <p>NEW BRUNSWICK, BANK OF—<i>London</i>, Williams, Deacon and Manchester and Salford Bank, Limited; <i>New York</i>, Mechanics' National Bank; <i>Boston</i>, Eliot National Bank; <i>Prince Edward Island, Charlottetown</i>, Merchants' Bank of Halifax; <i>Fredericton</i>, People's Bank; <i>Halifax, N.S.</i>, Merchants' Bank of Halifax; <i>Montreal</i>, Molsons Bank.</p> <p>NOVA SCOTIA, BANK OF—<i>Chicago</i>, Alex. Robertson, Mgr., W. H. Davies, Asst. Mgr.; <i>Kingston, Jamaica</i>, F. I. W. P. Hunt, Mgr.; <i>St. John's, Newfoundland</i>, J. A. McLeod, Manager; <i>Boston, Mass.</i>, W. E. Staver, Manager; <i>Harbor Grace, Newfoundland</i>, <i>Calais, Maine</i>, Correspondents—<i>Canada</i>, Canadian Bank of Commerce and Branches; Bank of British Columbia; <i>Great Britain</i>; <i>London</i>, Royal Bank of Scotland; <i>Scotland</i>, Royal Bank of Scotland and Branches; <i>U.S.</i>; <i>New York</i>, Bk. of New York, N. B. A.; <i>Boston</i>, Merchants' National Bank; <i>San Francisco</i>, Bank of British Columbia; <i>St. Pierre, Miquelon</i>, Banque des Iles St. Pierre et Miquelon; <i>Havana, Cuba</i>, de Zaldo & Co.; <i>Chicago</i>, First National Bank; <i>Minneapolis</i>, Nicollet National Bank.</p> <p>ONTARIO BANK—<i>London</i>, Parr's Bank (Limited); <i>New York</i>, The Agents Bank of Montreal, The Fourth National Bank of the City of New York; <i>France and Europe</i>, Credit Lyonnais; <i>Boston</i>, Eliot National Bank; <i>Oswego</i>, First National Bank; <i>Chicago</i>, Bank of Montreal; <i>St. Paul's</i>, Merchants' National Bank; <i>Nova Scotia</i>, People's Bank of Halifax; <i>New Brunswick</i>, Bank of Montreal, St. John, N.B.; <i>P. E. Island</i>, Merchants' Bank of Halifax at Charlottetown.</p> <p>OTTAWA, BANK OF—<i>London, England</i>, Parr's Bank (Limited); <i>New York, Chicago and Canada</i>, Bank of Montreal; <i>Boston</i>, National Bk. of the Republic, Massachusetts Nat. Bk. and Manufacturers Nat. Bk.</p> <p>PEOPLE'S BANK OF HALIFAX—<i>London</i>, Union Bank of London; <i>Boston</i>, New England National Bank; <i>New York</i>, Bank of New York, N. B. A.; <i>Ontario and Quebec</i>, Bank of Toronto, Ontario Bank; <i>Paris, France</i>, Credit Lyonnais; <i>Newfoundland</i>, Bank of Nova Scotia; <i>Minneapolis</i>, First National Bank; <i>St. John</i>, Bank of New Brunswick.</p> <p>PEOPLE'S BANK OF N. B.—<i>London</i>, Union Bank; <i>New York</i>, Fourth National Bank; <i>Boston</i>, Eliot National Bank; <i>Montreal</i>, Union Bank of Can. and Branches.</p>	<p>QUEBEC BANK—<i>London</i>, Bank of Scotland; <i>New York</i>, Agents, Bank of British North America.</p> <p>ST. HYACINTHE, BANQUE—<i>New York</i>, National Bank of the Republic, Importers and Traders, and Ladenburg, Thalmann & Co.; <i>Boston</i>, Merchants National Bank; <i>Canada</i>, Merchants Bank of Canada and Branches.</p> <p>ST. STEPHEN'S BANK—<i>Boston</i>, Globe Nat. Bk.; <i>New York</i>, New York Bk. and Nat. B'king Association; <i>London</i>, Glyn, Mills, Currie & Co.; <i>Montreal</i>, Bk. of Montreal.</p> <p>STANDARD BANK—<i>New York</i>, Importers and Traders National Bank; <i>Montreal</i>, Can. Bank of Commerce; <i>London, Eng.</i>, National Bank of Scotland (Limited).</p> <p>SUMMERSIDE BANK—<i>Montreal</i>, Molson's Bank; <i>Halifax</i>, Union Bank of Halifax; <i>St. John</i>, Bank of New Brunswick; <i>Boston</i>, Blackstone National Bank.</p> <p>TORONTO, BANK OF—<i>Great Britain</i>, The London City and Midland Bank (Limited) London; <i>New York</i>, Nat. Bk. Commerce; <i>Chicago</i>, First National Bank; <i>Buffalo</i>, Manufacturers and Traders Bank; <i>Detroit</i>, Detroit National Bank; <i>Ontario</i>, Bank of Hamilton and Branches; <i>Quebec</i>, La Banque Nationale; <i>Nova Scotia</i>, Union Bank of Halifax, People's Bank of Halifax; <i>Manitoba</i>, <i>British Columbia and New Brunswick</i>, Bank of British North America.</p> <p>TRADERS BANK OF CANADA—<i>London</i>, National Bank of Scotland; <i>New York</i>, American Exchange National Bk.; <i>Buffalo</i>, Union Bk.; <i>Chicago</i>, First Nat. Bk.; <i>Oswego</i>, Second National Bk.; <i>Quebec</i>, Quebec Bk.</p> <p>UNION BANK OF CANADA—<i>London</i>, Parr's Bank (Ltd.); <i>Liverpool</i>, Parr's Bank (Ltd.); <i>New York</i>, National Park Bank, Hanover Nat.; <i>Boston</i>, National Bank of the Republic; <i>St. Paul</i>, St. Paul National Bank; <i>Buffalo</i>, Buffalo City Bank; <i>Chicago</i>, Commercial National; <i>Detroit</i>, First National Bank; <i>Great Falls, Mont.</i>, First Nat. Bank; <i>Minneapolis</i>, Nat. Bank of Commerce.</p> <p>UNION BANK OF HALIFAX—<i>London</i>, London and Westminster Bank, Ltd.; <i>Newfoundland</i>, Merchants Bank; <i>New York</i>, National Bank of Commerce; <i>Boston</i>, Merchants' Nat'l Bank; <i>Montreal</i>, Bank of Toronto; <i>Toronto</i>, Bk. of Toronto and Branches.</p> <p>WESTERN BANK—<i>New York</i>, Merchants' Bank of Canada; <i>London, England</i>, Royal Bank of Scotland.</p> <p>YARMOUTH, BANK OF, N. S.—<i>Halifax</i>, The Merchants Bank of Halifax; <i>St. John</i>, The Bank of Montreal; <i>New York</i>, The National Citizens' Bank; <i>Boston</i>, The Eliot National Bank; <i>London, G. E.</i>, The Union Bank of London; <i>Montreal</i>, The Bank of Montreal and Molsons Bank; <i>Quebec</i>, Bank of Montreal.</p>
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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.—Private Post Cards must not exceed 6 by 3½ inches in size, and bear the words "Private Post Card," either printed or written, on the face.

United Kingdom, and the following British Possessions and Protectorates: Aden, Ascension, Bahama Islands, Barbados, Bermuda, British Central Africa, British East Africa, British Guiana, British Honduras, British India (except offices on the Persian Gulf), British North Borneo Company's Territory, including Labuan, Cape Colony, Ceylon, Cyprus, Falkland Islands, Fiji, Gambia, Gibraltar, Gold Coast Colony, Hong Kong, Jamaica, Johore, Lagos, Leeward Islands, Malay States, Malta, Mauritius, Natal, Newfoundland, Niger Coast Protectorate, Niger Company's Territory, Sarawak, Seychelles, Sierra Leone, Straits Settlements, St. Helena, Tobago, Trinidad, Turks Islands, Uganda, Windward Islands, Zanzibar.—Postage on Letters, 2 cents per half oz.

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

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

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

Registration of Letters.

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

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

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

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

Book Post, &c.

A Book Packet may contain any number of separate books. Limit of weight for domestic post, 5 lbs. (except a single book, when 7 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.

The rate on Book Packets between any two places in Canada is 1 cent per 4 oz., which must be prepaid by stamps.

The rate to Great Britain, the United States and all Postal Union Countries, is 1 cent per 2 oz.

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.

1. On all pamphlets, occasional publications, printed circulars, catalogues (in which may be included printed order lists), prices current, hand-bills, and other matter wholly in print, and on packages of seeds, cuttings, but *not cut flowers*, bulbs, roots, bedding plants, scions or grafts, the rate is 1 cent for each 4 ozs. or fraction thereof.

2. On maps, prints, drawings, engravings, lithographs, photographs when not on glass or in cases containing glass, circulars produced by a multiplying process easy to recognize, botanical, natural history and entomological specimens when properly put up so as to prevent injury to the contents of the mails, visiting cards, whether printed, engraved or written, sheet music, whether printed or written, stitched or bound, book or newspaper manuscript whether type-written or hand-written, printer's proof-sheets whether corrected or not and accompanying manuscript copy, such partly printed and partly written documents as deeds of land, wills, mortgages made under seal (including chattel mortgages), insurance policies, renewal receipts when attached to the policies, insurance receipts sent in bulk from head offices to agents, militia and school returns, customs manifests, bank pass books, voters' lists when written or partly in writing, school or college examination papers, municipal assessment rolls, partly printed and partly written, Dominion and Provincial Government documents, statute labour returns, municipal returns in general, exhibitors' entry tickets for provincial and other agricultural and industrial exhibitions, blank books, photograph albums with or without photographs, printed forms entirely without writing, and official or private post cards either wholly blank or printed as circulars or as forms to be filled up, but without any writing whatsoever, the rate of postage is 1 cent for each 2 ounces or fraction of 2 ounces; and the postage rate must in every case be prepaid by postage stamps or stamped post bands or wrappers. No letter or other communication intended to serve the purpose of a letter must be sent or inclosed in any such package or thing mentioned, and the same must be sent in covers open at the ends or sides, or otherwise so put up as to admit of the contents being, if necessary, easily withdrawn for examination by the officers of the Post Office to ensure compliance with this provision; (if enclosed in sealed envelopes notched at the ends or sides, or with the corners cut off, letter rate of postage will be charged).

No packet of miscellaneous matter can be transmitted by mail if it exceeds 30 inches in length or 12 inches in width or depth, or over 5 lbs. in weight.

Legal and commercial papers generally are liable to *letter rate* of postage, except when sent as parcels by Parcel Post, and the exceptions above given to matter of that class are restricted to the documents specified, such as Deeds and Insurance Policies.

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

Transient Newspapers.

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

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

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

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

Patterns and Samples within the Dominion.

Patterns and Samples of Merchandise and Goods for sale, not exceeding 24 oz. 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 per 4 oz., under the following regulations:

If such rate be not fully prepaid by the stamp affixed, the packet to be forwarded, rated with the deficient postage, provided deficiency does not exceed 5 cents.

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:—

- The dimensions of a Parcel must not exceed 2 feet in length by 1 foot in width or depth.
- A Parcel must not contain any explosive, combustible, or dangerous articles.
- All Parcels must be securely and substantially packed and closed.
- 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.
- 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.
- For each Parcel the sender must fill up a Customs Declaration. On this form the sender will supply an accurate statement of the contents and value of the Parcel, also the address thereof, with signature and place of abode of the sender. The Customs Declaration must be securely affixed by mullage or paste to the Parcel to which it relates.

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

Money Orders.

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

Commission on Money Orders.

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

Over \$ 2.50 and under	3 cents.
“ 5.00 “ “	4 “
“ 10.00 “ “	6 “
“ 20.00 “ “	10 “
“ 30.00 “ “	12 “
“ 40.00 “ “	15 “
“ 50.00 “ “	20 “
“ 60.00 “ “	24 “
“ 70.00 “ “	28 “
“ 80.00 “ “	32 “
“ 90.00 “ “	36 “
“ 100.00 “ “	40 “

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

Postal Notes.

Postal Notes have been placed in the hands of all Money Order Post Offices in Canada. They offer a convenient and safe means of transmitting small sums through the mails, and their use is likely to be widespread as soon as the public become acquainted with the system. Their use is confined to Canada.

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

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

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

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.

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 garnished (except in the case of a debt for board or lodging), 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 of Ontario 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 possession 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 consideration in the case of manufactured chattels, which, at the time possession is given to the purchaser, have the name and address of the manufacturer or vendor of the same painted, 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 six 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 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. 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 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 stove with pipes and furnishings, one other heating stove with pipes, one crane, one pair andirons, one set of cooking utensils, one pair tongs and shovel, one coal scuttle, one lamp, one table, six chairs, one washstand, with furnishings, six towels, one looking-glass, one hair brush, one comb, one bureau, one clothes press, one clock, one carpet, one cupboard,

MERCANTILE LAW—Continued.

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 wash-board, three smoothing irons, all spinning wheels and weaving looms in domestic use, one sewing machine and attachments in domestic use, thirty volumes of books, one axe, one saw, one gun, six traps, and such fishing nets and seines as are in common use, all these articles not to exceed in value \$150. (2) All necessary fuel and provisions for debtor and family for thirty days, and not to exceed \$40 in value. (3) One cow, six sheep, four hogs, and twelve hens, in all not exceeding the value of \$75, and food therefor for thirty days, and one dog. (4) Tools and implements ordinarily used in debtor's occupation, to the value of \$100. (5) Bees reared and kept in hives to extent of fifteen hives. (6) All materials furnished to mechanics and workmen for construction of building under contract. (No articles exempt from seizure for debt contracted for identical article.) Landlord has preferential claim for *four weeks*, if let by the week; two terms, if let for periods less than a year, but in no case to exceed one year.

ASSIGNMENT.—There is no insolvency law. Assignments are made to trustee for creditors. A clause in assignment giving the trustee the power to carry on trade to realize as a going concern will not vitiate assignment. Trustee is bound to use ordinary business prudence in

dealing with estate. Trustee is responsible for fraud or gross misconduct. A trustee can be compelled in equity to give an account of his dealings with the estate.

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

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

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

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

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

Sittings of the Courts.

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

EXCHEQUER COURT sits at any time and place appointed by rule of Court.

COURT OF APPEAL.—There are five regular sittings of this Court, commencing on second Tuesday in January, the first Tuesday in March, the second Tuesday in May, the first Tuesday in September, and second Tuesday in November.

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. *Sittings in Lieu of Terms.*—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.

SURROGATE COURTS.—Cases are set down for trial at the County Court sittings for the trial of actions as above. The Judge of the County Court is, *ex-officio*, Judge of the Surrogate Court.

THE HEIRS, DEVISEE AND ASSIGNEE COMMISSIONERS sit at Toronto, on the first Monday in January and the first Monday in July in each year, and on the thirteen days next following the said days respectively, Sundays and holidays excepted.

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

MARITIME COURT.—The principal seat of the Court is at Toronto, but there are also Maritime Court offices at most of the principal cities and towns of the Provinces, with Deputy Registrars and 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.

ASSIZES.—Twice in each year in every County or Union of Counties in Ontario, in the spring and fall. In the Counties of Wentworth, Middlesex and Carleton there is one additional sitting usually held in January, and in the County of York two additional sittings usually in January and June.

LAW TERMS.

HILARY, 1st Monday in February, to Saturday of ensuing week.

EASTER, 3rd Monday in May, to Saturday of 2nd week thereafter.

TRINITY, 2nd Monday in September to Saturday of week thereafter.

MICHAELMAS, 3rd Monday in November, to Saturday of 2nd week thereafter.

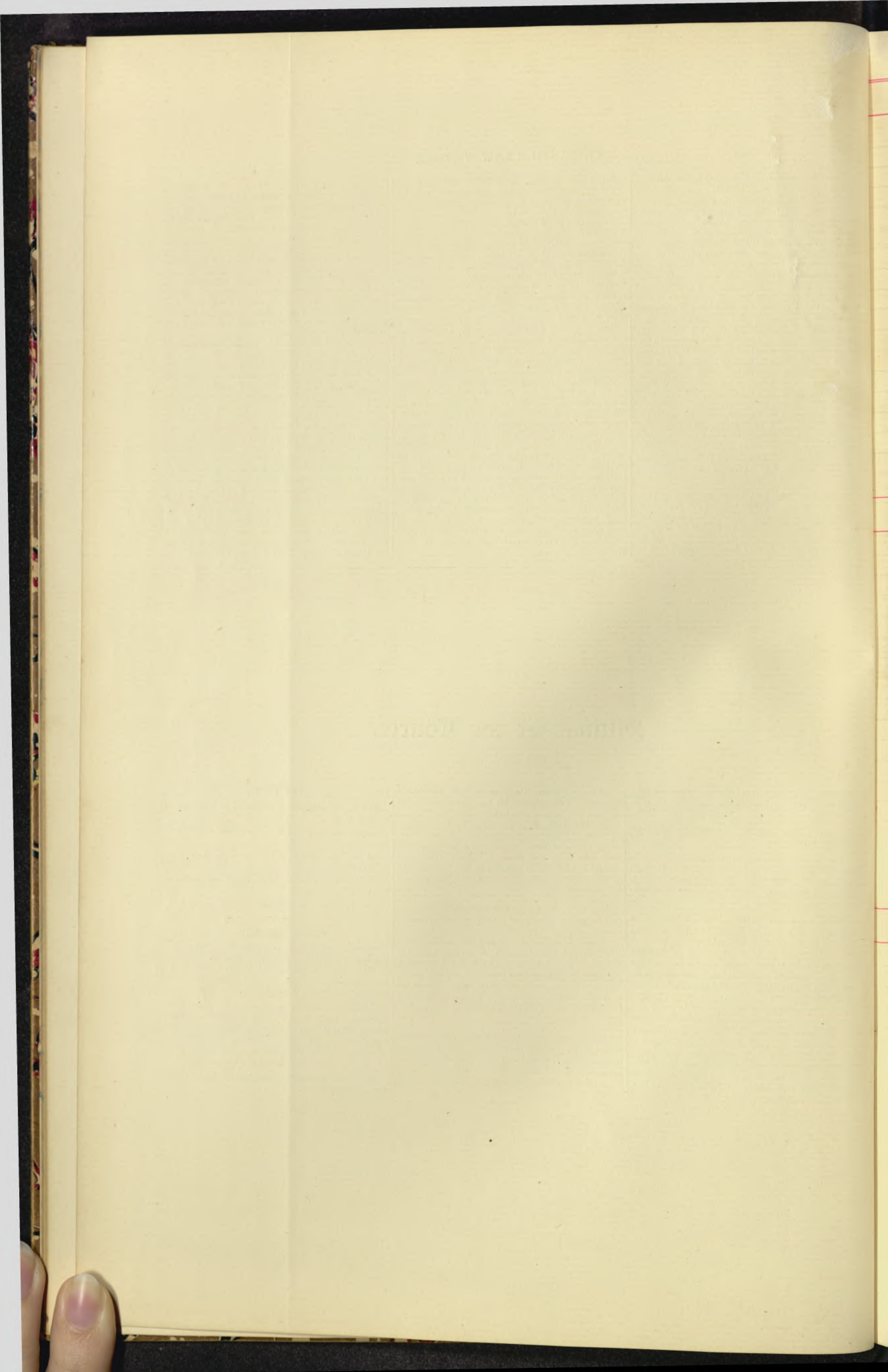
LONG VACATION, the months of July and August.

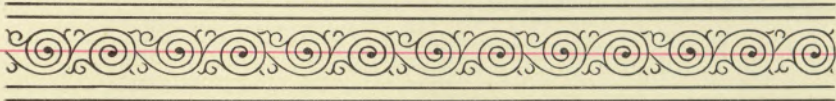
LEGAL HOLIDAYS.

PROVINCE OF ONTARIO.—Sundays; New Year's Day; Good Friday; Easter Monday; Queen's Birthday; Dominion Day; Labor Day; Christmas Day; and any day appointed by Proclamation as a Public Holiday or for a General Fast or Thanksgiving.

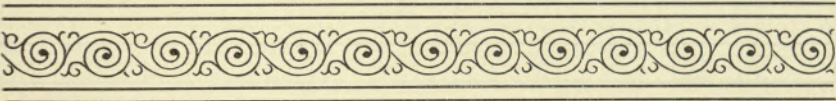
PROVINCE OF QUEBEC.—Sundays; New Year's Day; Epiphany; Annunciation; Good Friday; Ascension; Corpus Christi; St. Peter's; St. Paul's; All Saints; Conception; Christmas Day; Queen's Birthday; Dominion Day; Labor day; also, any day appointed by Proclamation for a General Fast or Thanksgiving.

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





Diary for 1901



.. Notes for 1901 ..



New Year's Day Tuesday, January 1st.
 Ash Wednesday February 20th.
 Quadragesima, 1st Sunday in Lent.. February 24th.
 St. David's Day Friday, March 1st.
 St. Patrick's Day Sunday, March 17th.
 Lady Day Monday, March 25th.
 Palm Sunday. March 31st.
 Good Friday April 5th.
 Easter Sunday April 7th.
 St. George's Day Tuesday, April 23rd.
 Holy Thursday..... May 16th.

Birth of Queen Victoria Friday, May 24th.
 Pentecost. Whitsunday. May 26th.
 Corpus Christi Thursday, May 30th.
 Trinity Sunday June 2nd.
 Midsummer Day Monday, June 24th.
 Dominion Day Monday, July 1st.
 Labour Day Monday, September 2nd.
 Michaelmas Day Sunday, September 29th.
 Birth of Prince of Wales (1841).... Saturday, November 9th.
 St. Andrew's Day Saturday, November 30th.
 Christmas Day Wednesday, December 25th.

Geo. Fisher here crushing grain
Walt Plant helping all day.

Robt choring and helping
kind of stormy

Willie and Ma went up to see Aunty Gass

Dick went up to Aaron Walton's

party. Willie and Jim went up
at night.

WEDNESDAY, 2

(2-363)

Finished chopping forenoon

Walt Plant here helping.

Robt choring and helping move

Fisher to Perkins.

Jim took Dick to the train at eleven
and took Willie at one o'clock back to

work. Jim stayed over for a few
days longer. Robt drawing out manure.
Cold.

THURSDAY, 3

(3-362)

Robt choring forenoon then helping
Burrows kill a beef.

Miss North here to give girls their lesson
Jim here for a while.

Lizzie and Sarah Hilborn here in the
evening. Very fine day.

A new teacher for this year. A Miss Forbes
Oliver and Brock started.

Robt choring and finished
drawing out manure.

rather a fine day.

Mother here for a little
while afternoon.

Robt: choring forenoon and
clearing out all the pens
and down to Drayton at night.
Children and I down home in
the evening.

beautiful moonlight- nights.

all at home all day. Jim here
forenoon

Children and I down home
for a little while.

Da choring forenoon. Over to route
in afternoon. Down to Drayton
at night. Fine day.

Mr. McEwing and Mulloy elected
for Commissioners.

TUESDAY, 8

(8-357)

Da choring all day

Jim went home at noon.

WEDNESDAY, 9

(9-356)

Robt. choring all day.

Soft rainy day
Robt choring in forenoon
took "Mint." over to Dick Lowes
in afternoon.

FRIDAY, 11

(11-354)

Robt choring all day
'D' Battery. Gullph Boys arrive home
great reception.

SATURDAY, 12

(12-353)

Cold and stormy.
D & choring in forenoon.
In the afternoon over to Dick Lowes
and round by Drayton's.

Beautiful day.
up to Grandpa Philp's in afternoon

MONDAY, 14

(14-351)

Lovely morning, but a soft snow
falling in the afternoon.
Rabt choring in the forenoon
Started to draw up wood in the afternoon

TUESDAY, 15

(15-350)

Foggy and soft
choring and drawing up wood.

Very stormy day.
 Da choring in forenoon, and over to
 J. Rich's sale in afternoon. W. Fair
 and N. Binning here to see Bull calves.

THURSDAY, 17

(17-348)

Stormy day. Robt. choring all
 day. Sold calves to Fair, and
 Binning for \$150. ⁰⁰/₁₀₀ Rich^d brought
 wood.

FRIDAY, 18

(18-347)

Choring forenoon
 drawing wood afternoon
 very fine day.

Choring all day. and down
to Drayton at night.

Olive, Brock and I at Drayton afternoon
very bright- but
cold

W. Fair took his bull away.
It was the oldest.

All at home all day.

very fine day.

Robt choring forenoon.
packing Feather Tick and took it to
Drayton and expressed it

Sandy Walker here for a few
minutes. Robt went to Drayton with
him and took the bed to express to
Brandon.

Choring forenoon and down
to Drayton to get horses shod.

All over to Sara Burrows 40th
^{Party} birthday, had nice time

Cold but fine.

Queen Victoria died at 6.30. Eng.

Choring forenoon.

started to N. Binning's with
Bull calf. ^{at 1 o'clock.} John Craig here aft.

Little pig died.

Johnie Craig here all day

kind of soft.

Robt got home at night.

Choiring round all day.

~~Rich^d brought White Rocks~~

~~from Fergus at night.~~
Robt. to Drayton afternoon.

fine.

Aunt Kate, Eleanor and Violet came here
from Uncle Richd's

SATURDAY, 26

(26-339)

Choiring and drawing wood aft.

The three children to Drayton in
afternoon,

Robt took Aunt Kate Rathsay
in the morning.

They gone to live in Bracebridge

SUNDAY, 27

(27-338)

Mother and I up to church in
afternoon. soft snow falling

Mr. Aull from Palmerston preached
about our Dead Queen.

Robt choring forenoon
finished drawing up wood
afternoon

TUESDAY, 29

(29-336)

choring and helping McEwing
kill pigs. and down to Drayton
and got Brock's top overcoat.
little stormy.

WEDNESDAY, 30

(30-335)

Robt choring forenoon,
and took load of hay up to
Rothsay and then went to
Drayton evening.
Mr. North here for tea.

Peel and Maryborough Co. meeting

Robt choring forenoon
Cleaned out pens afternoon.

Burrows arrested Jack Fisher for cutting wood on
this premises.

Robt choring all day.
Ma up to Richards making door for
sheep house.
Stormy in afternoon.

Choring forenoon and afternoon.
Queen Victoria to be buried. parade in Ssrayton
and Rathsay. Beautiful day.

Robt and I up to Bob Gass's for
dinner. Children at Grandma's
turned very stormy.

Chara has a bad cold

MONDAY, 4

(35-330)

Robt choring forenoon
W. plant helping Chara and then
helped down with three head of Cattle

Choring rest of day

rather fine day

TUESDAY, 5

(36-329)

Robt choring forenoon

then let the fire out and cleaned
out the chimney and pipes
and I blacked the stove.

very sharp and cold

Robt choring and
drawing out manure
afternoon

Miss Farber came down with children
from school.

Sarah B. and Ma here for a while
I feeling sick with cold.

Robt choring forenoon

I choring all afternoon

Hill Gardon came with Grand Mother
Mother here for a while
very fine afternoon

I feeling miserable at night with cold
Robt gone to Drayton at night

Robt choring forenoon
drawing out manure afternoon
very fine day

I feeling miserable with a cold.

Robt choring forenoon
 then up to Rothway to Animal
 factory meeting in to Jay H. Haseltine
 and see his Grandpa Philp

very stormy forenoon
 turned fine aft

Father has a bad cold in bed all day
 got a letter from Jas A. Lomas

at home all day

I went down home a
 little while at night
 rather fine

Robt choring forenoon and
 up to Burrows other place. Surveyor did not
 come, Johnie Craig here an hour or so in the
 morning.

putting in straw aft
 very fine day

Da very poorly Robt done his chores all
 this week

Charing forenoon
Down to Drayton afternoon
very stormy day

Robt charing forenoon
~~fine~~ day
cutting out the tops of stack
Robt's birthday 46 years

Robt charing forenoon
Drawing out manure
afternoon
very fine day

Robt charring forenoon
 cleaning out hens and pigs
 and charring
 Gorn Miller here for supper
 very fine day

SATURDAY, 16

(47-318)

Children all down to Drayton forenoon
 Robt charring forenoon
 drawing out manure
 afternoon
 down to Drayton at night
 very fine day

SUNDAY, 17

(48-317)

very fine day.
 all at home all day
 children & I
 except, down home for tea
 Da & Ma feeling better

Choring forenoon
 Drawing out manure
 afternoon
 very fine forenoon turned out
 stormy at night.

Robt away until 2 o'clock
 helping surveying a line between
 John Fisher and Burrows.
 Then did the chores
 a little stormy.

Robt. choring forenoon
 Drawing out manure in afternoon
 Tom Henderson left Kate and Grace here
 while he went to Sam Crocker's
 They went away about half past eight
 Pretty stormy day.

Robt. choring forenoon
Drawing out manure.
Very stormy day.

FRIDAY, 22

(53-312)

Robt choring forenoon
Gone to Charlie Duckering's funeral
in afternoon. Then drew out
three loads of manure.

fine forenoon but very stormy
in the afternoon.

SATURDAY, 23

(54-311)

Robt. finished drawing out
manure. Very fine day but sharp out.
Plenty of snow roads very good.
Drove to Dayton at night

Down to Grandma's in afternoon
 at home rest of day.
 Rather nice morning but
 stormy in afternoon and evening.
 pretty cold

MONDAY, 25

(56-309)

Robt choring round all
 day for Mr Donald brought
 the lamp for piano. paid him.
 and bargened to keep piano at \$300⁰⁰
 Down to Drayton at night
 very fine day

TUESDAY, 26

(57-308)

Robt choring and up
 to Billy Sairs to help him ring the B.C. of
 choring evening
 little stormy
 Hilborns young folks here

Robt choring round all
day

very fine day

THURSDAY, 28

(59-306)

Robt choring round
all day

very fine day

March

FRIDAY, 1

(60-305)

Robt choring and
went down to Drayton about four
o'clock

blustering

very fine forenoon

Robt choring round
all day and down to
Drayton at night
very beautiful day

Clara & Olive up to Rich^{ds} aft
Brock out of school all week with
a cold

SUNDAY, 3

(62-303)

Turned terribly stormy
about ten o'clock.

then very high wind at night

Children and I down home
for a while

MONDAY, 4

(63-302)

Robt choring forenoon
very fine day I washed cloths

Henry Haseton & Old man Shepherd
here cleaning out the well in the Peoples
Yon Miller came here and staid
all night.

Turned little stormy at night

TUESDAY, 5

(64-301)

1901

Robt choring forenoon Gou Miller here
till aft dinner fine forenoon but
turned stormy toward night

I doon helping Mother and Robt
choring round barn aft.

Addie Noecker married

WEDNESDAY, 6

(65-300)

Robt choring forenoon
took out some chop to Drayton
and got it home

rather fine day

THURSDAY, 7

(66-299)

Robt choring forenoon
out with chop afternoon and
brought home over 30 lbs of lard
very fine day

Miss Garth here.

Robt choring forenoon
and out for the chop

Terrible heavy fall of soft
snow commencing at about 3 o'clk

Ma + Sarah Burrows here

9 young pigs

SATURDAY, 9

(68-297)

Robt choring forenoon
down to Drayton with chop
Brock went along to get his hair cut
very fine day

1 young lamb

SUNDAY, 10

(69-296)

All at home all day
The girls went down home
for a couple of hours
turned out fearful stormy
3 young lambs from 1 ewe
Thunder + lightening at eight

Robt choring forenoon
and afternoon

Terrible stormy all day

Craig's whole family here for the evening

Mr Wynn + Darroch along

Robt went for Da + Ma

Terrible stormy
but not cold

TUESDAY, 12

(71-294)

Robt choring forenoon

Choring round oft and filling
up chop.

Idown home for a while

Mrs Haeltime here to pay for 80 lbs of Butter

very stormy forenoon but cleared off Evening
quite mild at night

WEDNESDAY, 13

(72-293)

Robt. choring all day

Terrible stormy the long day

children all at school

Jimmie Mitchell married

old Mrs Giles buried

Robt choring all forenoon
 Started out to Drayton aft—
 but just got as far as Mr. Coombs
 came back and took out the plough
 to plough the road
 snow very deep
 rather fine day

FRIDAY, 15

(74-291)

Robt choring all day
 cleaning out pens and set
 Mother up here for a while
 rather cold wind

SATURDAY, 16

(75-290)

Robt choring forenoon
 Brokersall's here for seed oats
 Mother and I down to see
 Mrs. Garner Page
 beautiful day
 the first fine day in March

very fine day
 children and I up to church
 then down home for a little

Robt up to see his father
 afternoon

very fine day
 choring forenoon
 started to draw out manure
 afternoon
 I washed a big washing

Terrible stormy day
 Robt choring forenoon
 and down to Drayton
 afternoon
 brought home a bag of R. Speys

Rao East joined
Choring and
drawing out manure

THURSDAY, 21

(80-285)

Robt. Choring and drawing
out manure. Rather stormy and
cold.
Dr. and Miss North here
Jennie calved.

FRIDAY, 22

(81-284)

Choring in forenoon
Drawing out manure in aft.
Ma and Sara Burrows at Grandma's
Clara 16 yrs old.
Stormy morning
fine aft.

Robt finished drawing out manure

Very fine day. Ma, Brock and
Grandma at Drayton.

Dairy calved (heifer)

SUNDAY, 24

(83-282)

At home fore-

Down to Grandma's afternoon.
Misty and thawing.

MONDAY, 25

(84-281)

Very foggy day. Choring in fore
noon. at Drayton and Goldstone
pay Norris.

Choring this forenoon
 Mr McEwing and Robt
 ploughing road.

rather dull
 and thawing.

WEDNESDAY, 27

(86-279)

frozen hard
 Robt choring forenoon
 took gag of straws down to Da
 and drawing out
 manure
 fine clear day

THURSDAY, 28

(87-278)

Choring and gone to help Perkins
 with cattle to Moorefields forenoon
 fine cold clear air
 helping butcher at Richards
 afternoon

then all over to Craigs Evening
 except Brock. He staid down all
 night with Ma + Da.

choring forenoon

drawing up stones, tiles, and
old rails, of other place
afternoon

thawing and very soft
daylong

SATURDAY, 30

(89-276)

choring forenoon
very fine day

Mrs Burrows helping see rags
cleaning out pens and choring aft

Da. & Brock gone to meet Jim
very fine day

freezing at night

SUNDAY, 31

(90-275)

very fine day

Jim here for Dinner

children & I down home for a
little while.

freezing ~~hard~~ at night

Robt choring forenoon

choring and cleaning
out pens afternoon

Mother & I washing
and sewing rags

very fine day overhead

TUESDAY, 2

(92-273)

Robt choring and
went to Drayton to help Mr Weym load
his car for the N. West

Mrs Pirkin and Emma here
afternoon

Sam Miller here

snowing soft snow

WEDNESDAY, 3

(93-272)

Robt choring forenoon

choring and sawing old rails
afternoon

Mother & I sewing rags all day

very fine day

Robt choring forenoon

sawing rails afternoon,

I sewing rags finished for this
spring. 16 lb

thawing and very dull.
roads bad

FRIDAY, 5

(95-270)

Good Friday

very fine day choring forenoon
and Robt down to see Howard Hilborn farm

sawing up old rails afternoon

Mrs Smith came up from Toronto
I down home for a while

SATURDAY, 6

(96-269)

fine day
choring and sawing rails

(Mrs Smith here) afternoon
(for dinner & tea)

roads very bad

Robt down to see Howard

Very dull, and raw wind
 all at home
 except down home for
 a while
 Mrs S - gone over to Sands

MONDAY, 8

(98-267)

Robt choring forenoon
 Yarn Miller came to make timber for
 the driving house. Wat-Ed. helping
 very raw wind
 spitting snow all afternoon
 Mrs S - and Ma here

TUESDAY, 9

(99-266)

Robt choring fore and all
 hands sent out to finish the timber
 Robt came home about Eleven O'clock
 with a terrible cut in his right foot
 sent for Dr Mack and put in
 seven stitches in it (very sore)
 Richd & Wat - done the chores
 very fine day Ma here
 children all at home

Wat choring

off and on all day

fine weather

Ma here

Robt foot not very painful

Walter Smith out here
Wat went out to Dayton with chops

Wat choring all day

very fine day

Robt's foot feeling fine

Ma here

Wat choring all day

Dr Mack here to dress the foot
said it was doing splendid
~~water~~ saw a wound do better

Mable down here for a while

very fine day Ma here

Robt feeling well but tired sitting in
the house

Wat charing forenoon and
took the beam and went to Palmerston
for a tank.
Home again about four

very fine day Ma here

SUNDAY, 14

(104-261)

Robt feeling well
foot not painful

very fine day

Richard doing chores, today

MONDAY, 15

(105-260)

Wat Burrows
doing chores

very fine

Wat doing
chores

very fine

Robts food doing fine
Dr Mack here to dress it

Wat doing chores

fine day

Richd took two pigs to Bill Richards

Wat doing chores

fine days rain

colder & freezing at night

Wat doing chores

Drayton Horse Show

dull but dry.

SATURDAY, 20

(110-255)

Wat doing chores

Mother & I ^{windy} drove to Drayton forenoon
turned out a terrible snow storm
and very cold
snow in big banks

SUNDAY, 21

(111-254)

Richd's doing chores

Ann & Dick Spores here afternoon
and Art Garneau.

Very misty and heavy rain
off and on all afternoon

Will McGoosish came
 churning
 Mother & I down to Drayton to see
 Mrs Barry

Robt able to move round on
 crutches Dr Mack here to
 dress his foot.

Eda Becker married
 beautiful day.

TUESDAY, 23

(113-252)

Will churning forenoon
 down to Drayton aft with chop
 Henry Hazelton here putting in
 the cistern got done at noon
 little mizzle forenoon

WEDNESDAY, 24

(114-251)

Will churning forenoon
 all day

beautiful day

Mell Gordon started nursing
 in Guelph Hospital

Will choring
forenoon

lovely fine day

Men spouting the house into the cistern
Miss North here

Will choring afternoon
and building fence

FRIDAY, 26

(116-249)

Will choring forenoon
and building fence

very fine day

I helping take plaster of Mother's
room & helping her rid up off.

Mrs Craig here afternoon

very fine day

Brock home from school with bad head ache

SATURDAY, 27

(117-248)

Will choring forenoon
and disking sod

Started seeding

Dr. Men here to dress Robts foot

Brock in a high fever dry sick

beautiful day

Will here to do up chores morning
we done the chores among us aft.

William Gass here aft and
John Gordon here
for a while

very fine day
Olive + Clara took Grandma up to church

MONDAY, 29

(119-246)

Robt started to do the
chores for first time after
having cut his foot

Will working on
the land fine day

Robt down to Drayton afternoon
to get a wash for Brocks
throat

TUESDAY, 30

(120-245)

Mother and I down to Drayton
afternoon
looking like rain

Will working on the land
sowing peas

Robt picking up fence bottom
between Ezra + Mrs. I
choosing

Will working up barley
ground and sowing it
spring ~~soaking~~ root ground
aft.

Robt helping Burrows butcher fine jaigs
Robt choring and filing wood

Burned the young cattle out
in the bush

rain, thunder, & lightning Norths House burned

THURSDAY, 2

(122-243)

Robt & Will picking up stones
and rails forenoon
on other place
Will spring ~~soaking~~ and
sowing aft

very fine day
Robt filing wood

FRIDAY, 3

(123-242)

Will finished sowing here
and harrowed it

Robt filing wood in the
yard
fine

Will cultivating and sowing
on the other place

Robt sowing rails in the yard
and filing them

very fine day

Clara down to Dayton

Brock a great deal better

fine

SUNDAY, 5

(125-240)

All up to church but Olive
lovely day

Olive has a sore mouth but
not so bad as Brock

MONDAY, 6

(126-239)

Robt choring and down to Dayton to vote
on the felt bylaws. Clara goes to Dayton for Miss Johnson

Moving fence back on other place in
the afternoon And Will back seeding
on the other places

Robt choring and sharpening stakes
to build fence on the other place, forenoon
driving them afternoon
Will back seeding on other
place

fine day

WEDNESDAY, 8

(128-237)

Robt choring and back
building fence on other place
Will seeding back there to

I down to Drayton aft

rather fine
looking like rain

THURSDAY, 9

(129-236)

Will care down with Card to fast to Jim
over on the other
place seeding.

Robt choring and building
fence

little misty aft

Miss North and Carrie here.
Tenth lesson in 2nd quarter

Robt down town at night

Art Garman out here to shoe Carrie

Will working on the other place
finished seeding over there

Robt choring and building
fence finished the fence

Mr North here to put in the cistern pump
and stay'd all night
Jim Bradey here for first time.

SATURDAY, 11

(131-234)

Robt and Will choring
and moving the potatoes ~~out~~
out of the pit into the
root house

turned very cold misty
and some rain

girls took Miss Johnson to Drayton

Miss Duncan came over here
evening

SUNDAY, 12

(132-233)

Robt choring

Miss Duncan and I up to church
turned very cold
and hail & rain fell

all down to Mothers for a while

then Robt took Miss Duncan home
in the evening

very cold and raining
a little

Clara gone for Miss Johnson
 Robt choring
 and drawing
 out manure
 on the barley ground

I took Miss Johnson to Drayton
 in the evening
 quite cool

TUESDAY, 14

(134--231)

Robt choring
 and drawing
 out manure
 fine cool weather

WEDNESDAY, 15

(135--230)

Robt choring
 and drawing out manure
 forenoon
~~Started to gang plough~~
 afternoon
 drawing out manure aft
 Givned the cows out to grass
 fine

Robt churning and drawing out
manure fare

Started to gang for barley
aft
very fine

Children home from school

Teachers Conv. at Palmerston

FRIDAY, 17

(137-228)

Robt gang ploughing
all day

fine cool weather

I down helping Mother
Jim Bradley here

4

SATURDAY, 18

(138-227)

Robt finished ganging B-ground
forenoon

Harrowing afternoon finished
at five o'clock. Then milked and
both went up to Rob. Norths

children stayed at home
very cool

Robt up to Rothsay aft
mizzling and dull all day

Children and I down home
for a while

quite a lot of rain fell
cool

MONDAY, 20

(140-225)

Robt cleaning out pig pens
and calf pens and dividing
litter calves forenoon

Helping Ma clean out wood house
and churning round aft

~~Robt~~ mizzling forenoon

TUESDAY, 21

(141-224)

Robt ploughing patch in front
of house and sowing barley and
harroving it

fine day

cool and breezy

Robt. ploughing
and working on the mangol
ground

Mythling off and on all day

House cleaning

THURSDAY, 23

(143-222)

Working on mangol
ground
all day

planting a few early potatoes

Robt down to Drayton at night

FRIDAY, 24

(144-221)

Raining all day

Robt churning round
all day

Brady here for dinner

Terrible lot of rain fell

Robt chopping out dead
trees and drawing out
the old earn all day
chara down to train to
meet Jim
very fine day

SUNDAY, 26

(146-219)

little rain morning
Jim and I up to church
fine afternoon

MONDAY, 27

#

(147-218)

Robt over at Barrow
helping out with manure
all day
fine day

Robt drilled up the
Mangoh ground and sowed
them forenoon
drawing out manure
afternoon fine

WEDNESDAY, 29

(149-216)

Robt drawing out
manure and spreading
and drawing out rails
mizzling of ond on
all day

THURSDAY, 30

(150-215)

4a Raining morning
Hasseltine & Hicks & Webber here
to start put up windmill
working at it all day
raining
got a barrel of sugar from Guelph