

ing to serve whom he has landed in a criminal dock. It is, consequently, infamously wrong to allow a libel case that has been settled in a civil Court by a judgment, to be re-opened in a criminal Court. When an offence is alleged to have been committed of the nature of a libel, the prosecutor should have his choice, a civil or a criminal suit; to allow him to proceed first by one form of action, and, then, when that is settled, to begin all over again by another form of action, may be law, which some doubt, but it is an outrage on justice.

Already preparations are in progress in a number of stores for the Christmas display of seasonable goods. Store windows are being fitted with special lighting apparatus for adding brilliance to the decorations. In almost every case these displays require the use of highly inflammable materials, as artificial greenery and flowers, gauze, cotton batting, flimsy cotton hangings, fine shavings, and other goods that catch fire readily. Fires caused by the special lighting arrangements for Christmas decorations have been numerous in past years, and the danger of them has been enhanced by the modern rage for brilliant lighting by apparatus placed temporarily in store windows, the work on which is usually "scamped" as it is not intended to be permanent. A note of caution sounded in good time to store-keepers would be serviceable in reducing those hazards to a minimum. In churches and private houses many fires have occurred from the Christmas decorations catching fire, the custom of placing them around chandeliers and lamps, being highly dangerous. Those store-keepers will act wisely who have their special lighting fixtures for Christmas examined by an expert.

**Furniture Store Risks.** The loss of some half million by the burning of the furniture store of Hunt, Wilkinson & Co., Philadelphia, following closely upon a similar disaster at New York has drawn special attention to the risks of this character. Underwriters in this city are not without experience in regard to furniture stores. The premises at Philadelphia were 8 stories high, every floor of which was stocked with goods. Suspicion alighted first on the upholstering and finishing department where work is carried on that is dangerous, as for finishing and polishing furniture there is material used that is highly inflammable. In this case, however, it seems more likely that "the blaze started in the shipping department, probably in the varnish room." Certainly it is quite credible that a blaze might have started "in a varnish room"—nowhere more likely. The shipping department of a furniture store is also a weak spot in this connection. It would conduce

much to the safety of furniture establishments were the finishing, upholstering, packing, conducted in a detached building.

**TREASURER'S REPORT QUEBEC CITY.  
1900-1901.**

The last annual report of the City Treasurer, Quebec, is dated 18th September, 1901. On comparing the revenue last year with 1878-9 it is apparent that the amount has risen from \$336,000 to \$672,000, the amount in 1900-1 being exactly double that of the earlier year. From 1875-6 to 1893-4 the City of Quebec expended every year more than its income, and from 1894-5 to 1901 the reverse policy has been pursued. The following table shows the civic income, the amount spent in excess of revenue, and other expenditures on permanent and other works:

REVENUE AND EXPENDITURE, CITY OF QUEBEC, 1875 TO 1901.

Year.	Revenue.	Expenditure.	Over Expended.	Perm't Work.
	\$	\$	\$	\$
1875-76	369,782	431,772	62,089	183,504
1876-77	360,623	413,753	53,130	66,126
1877-78	380,308	426,151	45,842	50,091
1878-79	366,090	431,778	65,778	96,043
1879-80	374,689	413,396	38,707	84,707
1880-81	384,037	413,052	29,015	28,695
1881-82	406,420	432,696	26,275	18,732
1882-83	398,153	434,084	35,930	9,818
1883-84	408,552	449,200	40,647	18,188
1884-85	425,008	449,811	24,803	16,359
1885-86	424,567	492,466	67,898	651
1886-87	448,484	511,057	62,573	2,917
1887-88	{ 435,564 }	508,997	43,432	2,702
	{ 30,000 }			
1888-89	446,422	553,943	107,521	147,464
1889-90	512,062	659,351	84,289	170,873
1890-91	532,374	580,326	47,952	221,885
1891-92	568,674	635,454	66,780	77,451
1892-93	555,902	565,836	9,933	119,573
1893-94	587,194	686,955	99,761	119,963
Totals..	8,414,823	9,427,186	1,012,363	7,435,749
1894-95	628,800	624,882	3,917	Under appro-
1895-96	597,336	596,268	1,067	priations.
1896-97	614,055	209,344	4,711	do
1897-98	614,885	610,888	3,996	do
1898-99	616,295	615,790	505	do
1899-00	616,617	613,789	2,827	do
1900-01	649,377	636,323	13,054	do
Totals..	4,337,368	4,307,288	30,679	.....

The claim is made that the expenditures in excess of income by which the City debt has been doubled since 1879 have been caused by large and generous subscriptions in favour of vast enterprises which are alleged to be contributing to the prosperity of the city. Amongst the contributions were the following:—

North Shore Railway.....	257,000
Lake St. John Ry., besides \$100,000 given before 1878....	350,000
The Great Northern Railway.....	200,000
The Bridge.....	300,000
Annexation of St. Sauveur waterworks, etc.....	397,000
Premiums, concession of debt.....	824,845

The bonds payable in London, England, amount to \$3,062,350, of which \$474,500 is due in July, 1905;