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the better, and must soon develop into reasonable activity.

One of the comparative tables given in other columns of this issue shows a steady decline in the annual volume of transfers from \$11,196,352 in 1891 to \$4,959,431, in 1896, when the lowest point was reached. In 1897 the sales recorded in the first six months amounted to \$5,180,707 and in the latter half of the year \$4,140,238 making \$9,320,945, as the result of 1853 transfers of real estate (in the city and at Westmount) recorded during 1897. Of course the recorded transfers are not an infallible guide as to the volume of business transacted, and care must be taken in drawing conclusions from appearances of favorable conditions, but from them some idea of the year's showing can be had. The removal about a year ago of the tax on transfers of real estate has had some effect on the gross amount of the transfers in 1897, and it must be said that recorded sales at high prices are often exchanges of what are called attenuated equities. The object of the exaggerated prices in some cases is to take in an unwary purchaser, or to create the impression that values are advancing in order that lenders may be induced to increase their loans on the properties. On the other hand the consideration mentioned in deeds of sale is sometimes one dollar, so that the aggregate amounts may not be so far from the truth after all.

The total amount of mortgages registered in 1897 is \$5,378,547, as compared with \$5,560,779 in 1896. The rates of interest were principally from 4 to 6 per cent. the largest amount of business being done at 5 per cent.

The registered sales during the year 1897 in the outside municipalities adjoining Montreal (and not including Westmount) amount to \$1,527,900.

Renting was very unsatisfactory during the year, especially for stores and warehouses, but with more prosperous conditions of business a change for the better is expected this spring.

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