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A table has been specially prepared Montreal for THE CHRONICLE, giving an ex-Civie hibit of the finances of this city for Statistics. the last 34 years, brought down to the close of 1901. The statistics give the value in each year of all the taxable property in the city ; the total indebtedness, the assets in hand in cash and amount due by proprietors, the net debt, the ratio of the net debt to the valuation of the taxable property. To these are added the population, the average value per head of the taxable property, the amount of the debt per head of population, the net annual revenue, and the value the properties exempted from taxtion. A memor andum is also given showing the value of civic properties and other assets. The compilation of this unique table has involved prolonged and tedious labour ; it also necessitated an expert, practical acquaintance with municipal accountancy and financiug. Were it feasible to secure a table of the same complete character from other cities of the Dominion, the result would have very great value an an exhibit of the financial record, affairs and condition of our leading municipalities.

A Coinage Question answered. As to the Florin a correspondent asks when it was introduced, and why? In 1853 a motion in

favour of a two shilling piece being coined was passed in the British House of Commons by a small majority. The motion was introduced by a prominent member of an organization which was endeavouring to establish decimal coinage in England. The pound sterling was proposed to be the standard and all coins to have a decimal proportion thereto, the shilling to remain, being the twentieth of a pound, then a coin one fifth of a shilling and another one tenth. The "crown" and "half crown" were to be abolished and the Florin substituted. Their first

move was successful. Florins were coined and put out, but from the first were very unpopular, so that when a general motion to decimalize the coinage was introduced and a Committee of the House appointed to consider the scheme the project fell through for lack of popular support, and now there is an agitation to have the Florins withdrawn. Coins that represent one quarter and one eighth of a pound are found the most convenient. At the same time the currency of the old land is so cumbrous, wasteful of time and out of gear with the currencies of other lands that it would be a splendid reform were Great Britain to decimalize its currency.

An American daily objects to the Fire-Proof the term " fire-proof" being apand plied to any wood. It affirms that Slow Burning. " slow-burning" is the correct term. The objection seems intended to disparage the value of wood when treated by a certain process, as a protec-This objection is somewhat tion against fire. " Fire-proof" and "slow burning" are captious. not contrary the one to the other, as for all practical purposes, aside from scientific refinements of definition, a material that catches fire and burns very slowly is, to that extent, fire-proof. In a scientific sense no material is fire-proof, for given an adequate degree of heat, every substance known to man will become incandescent, or melt, or evaporate. For building purposes it is of supreme importance to use such material as will resist the action of fire to such an extent as will protect the structure, of which it forms a part, from destruction, and protect also the contents from being rapidly injured or burnt. It is quite correct then to speak of wood which has been treated by a certain process as "fire-proof," for it resists the ordinary action of fire on wood, it does not burst into flame like other wood, conse-