been settled more than sixty years. About two miles from here. near Mr. John Walker's residence, there is a piece of roadmaking the like of which I never saw, and jogging towards home we had to walk the horse until we passed it. The townline between Tay and Medonte, which is a leading road into our embyro town, is a disgrace to the two townships that have superintendence of it. My trip put me in mind of several incidents of my municipal days. One was this. We had for an assessor an old settler from the neighbourhood of Rugby, and there was at that time a tax on dogs. My old friend Mr. Marshall Young, the assessor, had a great deal of trouble in getting all the canines on the roll, and as he came to a shanty the man of the house called to his wife, "Here comes the assessor; open the trap of the cellar and put the dog in." And it was done. Mr. Young asked if they had a dog. No, there was no dog; but as Mr. Marshall Young always walked and carried a stick which he called his pony, when he was leaving he said, rapping the floor with his stick, "This is my pony." The dog in his prison thought someone was knocking at the door, and began to bark, and was immediately put on the roll. I remain, vours, &c.,

JOHN C. STEELE.

Coldwater, August 7th, 1894.