

The Stamp Acts.

These Acts impose a duty on every promissory note, draft, or bill of exchange, not exceeding \$25, 1 cent; not exceeding \$50, 2 cents; less than \$100, 3 cents; *not less than* \$100, if executed singly, 3 cents per \$100 or fraction thereof; if executed in duplicate, 2 cents per \$100 or fraction thereof on each part; if executed in more than two parts, 1 cent per \$100 or fraction thereof on each part.

Any interest payable with the note at maturity must be counted as part thereof. The duty is to be paid by *bill stamp*, on which the date is to be written or by using stamped paper. Bank notes, checks, and money orders, are exempt. These Acts impose heavy penalties for violation.

To CONVERT PENCE INTO CENTS.—Add a cypher to any number of pence, and divide by 6. Example: To 44 pence, add a cypher, 440; which, divided by 6, gives 73 2-6ths, say 73 cents.

To CONVERT CENTS INTO PENCE.—Multiply any number of cents by 6, and put off the last figure, which is tenths. Example: 73 cents, multiplied by 6, gives 438, or 43 pence and 8-10ths, say 44d.

To CONVERT STERLING INTO CURRENCY.—To the given sum, add one-fifth of itself and one-twelfth of that one-fifth.

To CONVERT CURRENCY INTO STERLING.—Multiply by 60, and divide by 73.

COURTS OF JUSTICE.

Lower Canada.

COURT OF QUEEN'S BENCH.

Hon. J. F. Duval, Chief Justice.

" Thomas C. Aylwin,

" L. T. Drummond,

" Wm. Badgley,

} Puisné Judges.

Hon. Charles Mondelet, Assistant Judge.

COURT IN APPEAL AND ERROR.

MONTREAL.—1st March, 1st June, 1st September, 1st December.

QUEBEC.—12th March, 12th June, 12th September, and 12th December.

J. U. Beaudry, Clerk of Appeals; Charles Drolet and L. W. Marchand, Deputy do.

COURT OF CRIMINAL JURISDICTION.

MONTREAL.—24th March and 24th September.

QUEBEC.—24th January and 24th June.

THREE RIVERS.—20th March and 20th September.

SHERBROOKE.—12th February and 20th September.

KAMOURASKA.—5th April and 21st October.

ARTHABASKA.—20th February and 20th October.

BEAUCE.—13th March and 13th October.

MONTMAGNY.—13th February and 13th November.

BEAUHARNOIS.—20th March and 20th November.

ROBERT MILLER, IMPORTER OF PSALM BOOKS, BIBLES, PRAYER