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provement.) The amount of this contract, exclusive of another contract for 400,000 corned herrings, was £3600, for the 200 tons of cod, being equal to eighteen shillings per hundred weight, and the intention was to sell it at two pence per pound.

Of this corned cod, parcels of a ton, or two tons each, were sent to some manufacturing towns upon trial. From Mr. Heathfield, of East House, a very active member, and treasurer of the Sheffield and Rotherham Committee for the Relief of the Poor, to whom some of the cod was sent, a letter was received, of which the following is an extract:-- "A small supply of fish, which we have recently received, has been found most acceptable both at Rotherham and at Sheffield. At the latter place especially, it has been purchased with avidity by the work people of the few masters who have, hitherto, been able to offer any for sale. An opinion had partially prevailed that the poor would not eat salt fish; but the evidence is decisive that, the consumption would be large, could the supply be obtained. The distress in this riding, it is to be apprehended. will be severe during the winter; particularly at Sheffield, where a considerable number of hands have been discharged within these few days, through the absolute incapacity of the manufacturers, engaged in the American trade, any