

Cigars (subject to an abatement or allowance for moisture in calculating the weight for duty, to be fixed by order in Council),	... .. per lb.	80 cts.
Petroleum and Coal Oil,	... .. per gal.	0.05
Any fermented beverage made in imitation of beer or malt liquor, and brewed in whole or in part from any other substance than malt	... .. per gal.	0.03½

LICENSE FEES.

For a license for distilling and rectifying, or either by any process,	... ..	\$250
* For a first class license for malting,	... ..	200
* " a second class "	... ..	150
* " a third class "	... ..	100
For a license for brewing,	... ..	50
For a license for manufacturing tobacco,	... ..	50

* Provided the Governor in Council may so direct.

TABLE OF STAMP DUTIES.

Stamps required on Notes, Drafts, or Bill of Exchange, executed singly:—	
Under \$25	... .. Free

For \$25	... ..	1 cent
" \$50 and over \$25	... ..	2 cents
For \$100 and over \$50	... ..	3 cents
" each additional \$100	... ..	3 cents
" each " fraction of \$100,	... ..	3 cents
On Drafts or Bills of Exchange in duplicate:—		
For \$100	... ..	2 cents
" each additional \$100	... ..	2 cents
" " " fraction of \$100	... ..	2 cents

On Drafts or Bills of Exchange in more parts than two:—		
For every \$100	... ..	1 cent
" each additional \$100	... ..	1 cent
" each additional fraction of \$100	... ..	1 cent

Interest made payable at the maturity of any Bill, &c., shall be counted as part of the principal sum.
Stamps must be cancelled at the time of affixing the same, by writing or stamping thereon the date.
The stamps for Notes, &c., to be affixed by the maker or drawer; and in case of any draft or Bill of Exchange drawn out of the Dominion, by the acceptor or first drawer.

Government Telegraphs.

Since the British Government acquired possession of the telegraphs, various information has been attainable with reference to their operations that was not possible under the old system. The amount thus far paid by the Post Office to telegraphs in the United Kingdom for the purchase of their interests is \$39,236,735. The total number of offices opened at the end of the year 1872, was 5,400. The number of ordinary messages in the same year was 14,858,000, showing an increase of 3,000,000, or about twenty-five per cent. over the previous year. The press messages showed a greater increase, having contained 28,000,000 words, being an increase of 7,000,000, or more than thirty-three per cent. During a single night, when important Ministerial statements were made in Parliament, upward of 20,000 words, or about 100 columns of the *Times* newspaper, were transmitted from the central station in London for publication in the provincial papers. The autumnal manoeuvres, occurring, as the last of them did, in a district which is only served by minor telegraph offices, called for special arrangements of no ordinary character. Often the work had to be performed under curiously devised arrangements. At one place, a shed in the post-master's back-yard was used as an office; and on more than one occasion 500 ordinary messages and 50,000 words of news were there dealt with in a single day. At another place the instruments were fitted up temporarily in a barber's shop, to the no slight discomfiture of the rustic customers when they learnt that they could not be shaved until the manoeuvres were over. On the 5th of November, a leading London newspaper had to telegraph a column and a half of news from Lewes, where it appears this anniversary is kept as a kind of fete. A special telegrapher, then engaged at Brighton, was sent over for the occasion, but had considerable difficulty in doing his work; for the crowd outside pelted him with squibs and other fire works through the Post

Office window, so that his attention was divided between getting off his news and quenching the fires caused by the mob. On the occasion of the chess tournament at the Crystal Palace, the telegraphic wires communicating with Glasgow, Hull, Nottingham, Birmingham and Bristol were carried into the building, and the operation of telegraphing the different moves was conducted in a railed inclosure in full view of a large number of interested spectators. The new telegraph carriage, or "office on wheels" as it is commonly called, has fully answered its purpose, and has proved an object of general interest. It was employed at the autumnal manoeuvres, at the Oxford and Cambridge boat-race, the Henley regatta, the Oxford and Cambridge, and Eton and Harrow cricket matches, and the Smithfield Club Cattle Show.—*Quebec Gazette.*

Cost of Creature Comforts.

A correspondent of the *New York Evening Post* furnishes us a detailed statement of the amount of intoxicating liquors used in the United States during the year 1870, as taken from official records:

Imported and domestic distilled and spirituous liquors	.....	\$1,344,000,000
Brewed and fermented liquors	....	123,000,000
Imported wines	.....	15,000,000
Domestic wines	.....	5,000,000
Total	.....	\$1,487,000,000
During the same time the cost of		
Flour and meal was	.....	\$530,000,000
Cotton goods	.....	115,000,000
Boots and shoes	.....	90,000,000
Clothing	.....	70,000,000
Woolen goods	.....	60,000,000
Total	.....	\$865,000,000

Or only a little over one-half the cost of liquors.

The returns show \$1,483,491,865 expended for liquors in the United States in 1870, of which sum Texas spent \$21,751,250. We have

not time to figure up the number of cotton bales, beeves and hides it took to pay this amount.

Mutual Life Association of Canada.

The annual report of the business of this association is now before us, and we take pardonable pride in drawing attention to the remarkable progress of this our *national mutual*, it has now taken a prominent place among our financial institutions, and the following statement gives a fair criterion of the energy infused into its management. Proposals to the number of 1,059 were received during the past year for assurances amounting to \$1,345,450, of these 116 for \$134,100 were declined as not coming up to that standard, which the directors have deemed it desirable to maintain in the selection of risks—921 policies for assurances, \$1,181,350,00 were issued, representing an annual income of \$40,952,72, and 22 for assurances of \$30,000,00, were not fully completed. The above extract shows the number of policies issued this year to have doubled last year business, and at the same time shows great care in selection of risks, which must be very gratifying to the policy holders. We have previously drawn attention to the extremely liberal terms of the policies of this company, and their business shows the good effects of such fair dealing by the small number of assurers who withdraw or fail to take up their policies. A very marked contrast to the large majority of the United States companies, where, (according to official reports), nearly fifty per cent. of their policies lapse or are abandoned after being applied for, on account of the absurdly one-sided conditions endorsed on them. In this connection we would strongly impress applicants for assurance in *any company* to see and read their policies before committing themselves to pay their premium, as it is the policy, not the agents promises that is the companies contract.