

Jalap, root,
 Junk, old,
 Jute butts,
 Jute,

Kainit, and other sulphate salts for fertilizers,
 Kelp,
 Kryolite.

Lac—dye, crude, seed, button, stick and shell,
 Lava, unmanufactured,
 Leeches,
 Liquorice root,
 Litharge,
 Litmus and all lichens, prepared and not prepared,
 Lemons, and rinds of, in brine, for candying,
 Logs, and round unmanufactured timber, not elsewhere provided for,
 Lumber and timber, plank and boards, sawn, of boxwood, cherry, walnut, chestnut, gumwood, mahogany, pitch pine, rosewood, sandalwood, Spanish cedar, oak, hickory and whitewood, not shaped, planed or otherwise manufactured, and sawdust of the same, provided that hickory lumber, sawn to shape for spokes of wheels but not further manufactured, shall be also free,
 Locomotives and railway passenger, baggage and freight cars, being the property of railway companies in the United States, running upon any line of road crossing the frontier, so long as Canadian locomotives and cars are admitted free under similar circumstances in the United States, under regulations to be prescribed by the Minister of Customs.

Madder and munjeet, or Indian Madder, ground or prepared, and all extracts of,
 Manilla grass,
 Manuscripts,
 Marble in blocks from the quarry in the rough, or sawn on two sides only, and not specially shapen, containing fifteen cubic feet or over,
 Medals of gold, silver or copper,
 Meerschaum, crude or raw,
 Mineral waters, natural—under regulations to be made by the Minister of Customs,
 Mineralogy, specimens of,
 Models of inventions and other improvements in the arts; but no article or articles shall be deemed a model or improvement which can be fitted for use,
 Moss, Iceland, and other mosses, crude,
 Moss, seaweed, and all other vegetable substances used for beds and mattresses, in their natural state, or only cleaned,
 Menageries—horses, cattle, carriages, and harnesses of, under regulations to be prescribed by the Minister of Customs,
 Nitrate of soda, or cubic nitre,
 Nut galls,
 Newspapers, and quarterly, monthly and semi-monthly magazines, and weekly literary papers, unbound,
 Nickel.
 Oak bark,
 Oakum,
 Oil cake, cotton seed cake and meal, palm nut cake and meal,
 Oils, cocoonut and palm, in their natural state,
 Oranges and rinds of, in brine, for candying,
 Ores of metals of all kinds,
 Ottaf of roses,
 Osiers,
 Oxalic acid,