

*any inconvenience at 40 c. per cord, which comes to about the same thing.*

When the operators shall have established, to the satisfaction of the Department, that a certain number of logs are unfit for sawing and only fit for pulp, the usual tax of 65 c. per 1,000 ft. could be reduced to 40 c., which seems to be a reasonable duty on defective logs.

By special request, the St. Maurice Lumber Co., obtained from the Department, by a letter of the 13th of December, 1894, consent to pay 40 c. per 1,000 feet, on spruce logs of less than 10 inches in diameter, and on large waste logs; and the operations of 1894-5 ought to be settled upon this basis.

It will suffice in that case to establish the exact quantity of the logs cut in 1894-1895.

(Signed), PAUL BLOUIN.

12 June, 1895.

The suggestions contained in the present report should, in my opinion be adopted and put into effect in the regulations concerning the duty on pulp wood, both for past years, and for those which will be made this year.

(Signed) E. E. TACHÉ,  
A. C.

Suggestions approved; act accordingly.

(Signed), E. J. FLYNN,  
Com. T. C.

This 9th of August, 1895.

It will be observed that according to the decision of my predecessor, the general tariff was on a basis of 40 cents per cord for pulp wood, being equal to about 65 cents per 1,000 feet, as for spruce generally, and that spruce logs of less than 10 inches in diameter never paid more than 40 cents, whether manufactured in the province or not, which would be about 25 cents per cord. The minimum