OFFICE MONTREAL BOARD OF TRADE,

MONTREAL, February 17th, 1892.

Dear Sir,—As requested, I submitted to the Council of this Board your letters of 16th and 26th ults., with the result that I was instructed to inform you that, in the Council's opinion, the present system of civic taxation in Montreal (which has been in operation for a long period of years), while capable of improvement in some respects, is found to be workable, and is generally acceptable to the business community of the city.

I append a leaf from our City Directory, whereon is recorded particulars of our municipal taxation.

I am, dear Sir, yours truly,

(Sgd.) GEO. HADRILL, Secretary.

A. P. Silver, Esq.

(Of the Committee of the Merchants' and Manufacturers' Tax Reform Association.)

QUEBEC, January 30th, 1892.

A. P. Silver, Esq., Halifax, N. S.

Dear Sir,—We send you by concurrent post to-day a copy of the Annual Report of our City Treasurer for 1890-1891. This will give you the results of our system of municipal taxation. The details you will understand from the tabulated statement at the end of the book.

Our system is a good one, is quite workable, and, we believe, gives general satisfaction.

We are, Sir, respectfully yours,

(Sgd.) G. R. RENFREW & Co.