

## REPORT OF PROGRESS.

21. Since the date of my last report we have had verified all the gas-testing apparatus in the following offices, viz. :—

London, St. Thomas, Woodstock, Ingersoll, Chatham, Ont., Windsor, Stratford, Listowel, Sarnia, Berlin, Galt, Guelph, St. Catharines, Barrie, Owen Sound, Brockville, Cornwall, Napanee, Kingston, Lindsay, Brantford, Dundas, Sherbrooke, Winnipeg and Victoria ; and repairs were made in the offices at St. Thomas, Woodstock, Ingersoll, Chatham, Ont., Guelph, St. Catharines, Sherbrooke and Victoria, B. C.

New inspection offices were fitted up and opened for business at Vancouver, New Westminster and Nanaimo, B. C.

The whole of the foregoing work, verifying and repairing of apparatus, was done by Mr. McPhie, who reports having left all the offices visited by him in good working order.

22. In addition to the foregoing, the following repairs, etc., were made under supervision of Mr. Aubin :—

Repairs to apparatus in the Quebec gas inspection office ; the removal of apparatus from Cornwall office while the office was undergoing repairs, and the replacing of them when repairs were completed.

23. Gas companies still complain of unfairness on the part of the Government in insisting upon the closest inspection of gas and gas meters, whilst their rivals, the electric light companies, are permitted to sell their light without inspection of its illuminating power, or of the correctness of the meters by which it is measured out to customers.

24. I have pleasure in calling your attention to the fact that the revenue for gas inspection for the year ended 30th June, 1893, is \$4,512.16 greater than the receipts of any previous year, and I have no doubt but that by a careful re-classification of gas companies, and some slight alterations in the tariff, the revenue can easily be made to balance the expenditure, and that, too, without grievously over-burdening gas-producers.

EDWD. MIALL,

*Commissioner Inland Revenue,*

OTTAWA, 15th December, 1893.