

Removal, and preparation of body, with use of Under- taker's Parlour for Funeral Service	\$7.00
Shirt Shroud	3.00
Coffin, with nameplate and handles	25.00
Hearse	10.00
Mourning Coach	5.00

Obitual Notice. The cost of Obitual Notice shall not exceed \$1.00.

Cost of Burial. The cost of Burial shall not exceed Twenty-five Dollars (\$25.00), and less where possible, commensurate with the respect demanded in the circumstances. The maximum distribution of costs (averaged between initial and second interment) shall be:—

Proportional cost of grave \$25.00	\$12.50
Cost of digging	8.00
Vault, or Cemetery fees	4.50

Cost of Memorial Marker. The cost of the Memorial Marker shall not exceed (averaging between initial and second interment) Eleven Dollars and fifty cents (\$11.50), and the maximum distribution of cost shall be as follows:—

Proportional cost of stone (\$8.00)	\$4.00
Lettering (approx. 47) at 16 cents each	7.50

Per Capita Percentage Distribution. Taking One Hundred Dollars (\$100.00) as the basis of an interment complete, from "A" to "Z" (exclusive of association "overhead") anywhere in the Dominion of Canada, the distribution of cost should not exceed:—

	P.C.
Funeral	50
Burial	25
Memorial	11½
Unforseen contingency	12½
Advertising	1

100

Commentary on Estimate. The foregoing calculation of costs are based upon thirteen years' actual experience in the Metropolis of Canada, where the costs may be taken as at the "peak".

In some parts of Canada, this work can be