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April About two-thirds of the loan is for the purpose of paying for Parks already occupied as such, and under lease to the Town, and which no one would now think for a moment of giving up. About one-half of the remainder of the loan will be used in acquiring additions to the present parks, and well-selected smaller squares in different sections, all of which will be sure to form a constantly improving asset, and will ultimately add to the value of all real estate in the town. A contagious diseases hospital when needed, and other general improvements—including some for sanitary purposes—will take up the rest of the loan. The extra annual tax to provide for all this will not exceed one-fifteenth of one percent., and taking into account the low valuations on the assessment roll, this means that the owner of a property worth \$5,000, will not have to pay more than an extra two dollars and a half, and this provides for both interest and sinking fund. Considering the objects of the loan, and that the municipality is well within its borrowing power, there can be little or no opposition to the proposed by-law.

The sales recorded during the month of March in the under-mentioned suburban municipalities amount to \$124,874, and are as follow:—Maisonnette, \$28,700; Delorimier, \$45,075; Mile End, \$1,455; Montreal Annex, \$10,002; Outremont, \$4,000; Cote de Neiges, \$1,162; Notre Dame de Grace, \$1,250; St. Henry, \$29,670; and St. Cune-gonde, \$2,900. The principal transaction was the sale of the Estate Alexander Crawford's farm of 220 arpents in Delorimier for \$45,000.

There were 101 real estate transfers in the city wards and Town of Westmount recorded at the registry offices during the month of March, the particulars of which are given in other columns, amounting to \$1,457,995.92.

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