

This applies, of course, to the United States, but may be considered as not far out of the way for Canada. If this view is tenable, there should be sufficient margin of profit to furnish no excuse for substitution of cheaper ingredients in manufacture. It will be seen by reference to the accompanying tables, that the usual retail price is 10 cents per ounce.

The alcoholic strength of the samples as sold is given in the following table:—

Above 90 per cent alcohol	2 samples.
From 80 to 90 per cent alcohol	11 "
" 70 to 80 " "	13 "
" 60 to 70 " "	9 "
" 50 to 60 " "	6 "
" 40 to 50 " "	16 "
" 30 to 40 " "	15 "
" 20 to 30 " "	35 "
Below 20 " "	3 "
Total	110 "

It is thus seen that 63 per cent of these samples contain alcohol of less than 50 per cent strength. It is quite certain that such samples contain only traces of lemon oil.

Inquiry among reputable druggists discovers the fact that the tincture of lemon of the British Pharmacopœia is practically unknown to Canadian trade. An essence of lemon, made from lemon oil instead of lemon peel, and approximately conforming to the United States Pharmacopœia, takes its place. This is probably due to the greater convenience of using oil of lemon, and to the fact that a product of definite and constant strength is more easily prepared in this way. I do not know that any complaint against such a substitution could be sustained, except upon purely technical grounds.

In Table A I have arranged all the samples containing one per cent or more of lemon oil, together with the alcoholic strength of these samples. They are arranged in the order of lemon oil content, and it will be noted that, speaking generally, the alcoholic strength is higher, with a higher percentage of oil. The following table gives a synopsis of the results of this examination, so far as lemon oil is concerned:—

Above 6 per cent of lemon oil	2 samples.
From 5 to 6 " "	3 "
" 4 to 5 " "	3 "
" 3 to 4 " "	5 "
" 2 to 3 " "	4 "
" 1 to 2 " "	15 "
Below 1 " "	78 "
Total	110 "

Owing to the non-existence of a standard for extract of lemon, either as regards its alcoholic strength or its content in lemon oil, it is impossible to declare any of these samples adulterated, by reference to a standard extract.