ACKNOWLEDGMENTS.

The 33rd Annual Report of the Auditor of State of Iowa, Vol. 11, Life Companies.

Report of Insurance Commissioner of North Carolina, 1901.—The gross fire premiums of this State were $125,230,-653, the losses $73,990,483; those with the expenses and taxes were sufficient to absorb all the premiums.

The 29th Report of the Pennsylvania Insurance Commissioner, Part II., Life, Accident and Casualty.—During 1901 the life companies operating in this State issued 664,-366 policies, insuring $232,491,478. The insurance in force at end of 1901 on lives of Pennsylvanians, amounted to $1,-046,692,538. Last year the companies paid $10,341,534 to policyholders. We should regard life assurance as a popular institution in Pennsylvania.

The 35th Annual Report of the Superintendent of Ohio Fire.—There were 22 fire companies went out of business in Ohio, in 1901, many of them being re-insured by older and more stable institutions. The aggregate premiums and assessments received of all companies was $158,722,176, and losses paid, $92,068,636. An analysis of the figures indicates that the fire business in Ohio cost the companies $157,272 more than they received. The total risks in force amounted in 1901, to $4,769,075,407.

Journal of the Institute of Actuaries, No. ccvii, July 1902. This number contains a Paper by Mr. Thomas G. Ackland, F. I. A., on "The British Office Life Tables," 1893, an investigation of the rates of mortality in different classes of the assurance experience and of the resulting net premiums and policy reserves. Also report of the discussion on above Paper, and a Paper by Mr. Henry William Manly, on the "Valuation of Staff Pension Funds," with Tables by Mr. Thomas, F. I. A., of the Gresham Co., and Mr. Lewis, F. I. A., of the London Assurance.

Mr. Vorys, the Ohio superintendent says: "The Fire Marshall Law has proved efficient in a large number of cases in bringing about the prevention and conviction of criminals, and has been of great benefit to local authorities in their efforts to remedy the inflammable condition of buildings and to remove combustible material, especially in the larger towns and cities." He protests indignantly against the sympathy shown at times with incendiaries under prosecution and very justly says that arson deserves more severe punishment than burglary.

COMPANY'S BUILDING, MONTREAL.