

once inform the Department if there be any default on their part. These statements must be carefully compared with the reports of the forest-rangers in order that the accounts may be made out as accurately as possible. (Art. 26 R.)

Ledger.

128. The agent must keep a book in which he opens a separate account for each license-holder or for any other person cutting timber in his agency.

129. As he sends the accounts, of which he keeps copies numbered and classified by order of date, he enters the amount of each lumberman's account to his debit, with a note of reference to such account.

All payments made in money or by note are entered to his credit.

Lands and Forests.

130. Matters connected with the sale of lands and matters connected with woods and forests must be dealt with separately and be always the object of separate communications with the Department, as if matters containing two different departments were concerned.

131. Thus, for instance, the services of a forest-ranger for the inspection of a lot and his service for supervision over lumbering operations are two different matters and separate account must be made out for each of such services.

Remitting moneys to the Department.

132. All letters containing bank-notes, cheques, drafts or other securities must be registered by the agent at the post office where the same are mailed.

133. When there is a bank in the place where the agency is situated, the agent must deposit his receipts there as they come in and remit to the Department monthly by cheque to the order of the Commissioner of Crown Lands, together with his returns or statements, but in a separate envelope, with a letter of transmission to avoid the cost of postage for the registration of such returns or statements.

134. If, during the course of the month, one or more considerable amounts are paid to the agent for timber dues, ground rents or otherwise, he must not wait until the end of the month to remit the same to the Department but must remit these amounts as soon as possible with an explanatory letter.

135. It is preferable, when possible, that these amounts be deposited in the bank by the persons paying the same and to whom the bank delivers a deposit certificate which is remitted to the agent by the depositor.

136. When the agent sends remittances to the Department consisting of cheques payable to his order, he must, in every case, endorse them to the order of the Commissioner of Crown Lands.

By order,

E. E. TACHÉ,
Assistant-Commissioner.

Quebec, 15th October 1895.