

Westminster and Alliance Amalgamation Opposed.

A number of policy-holders of the Westminster Fire Office, London, England, have, as it were, forbidden the banns of marriage of that company with the Alliance Assurance Company. They have issued a circular which reads:

"It is understood that the directors of the Westminster Fire Office contemplate selling the business to the Alliance Assurance Company and intend to submit their proposals to a general meeting of the septennial policy-holders—of whom you are one. We ask you to favor us with your support in an effort to obtain, prior to such meeting, the fullest explanation from the directors of a course which appears to us not only of no benefit to the policy-holders, but wholly inadvisable; and if necessary to assist us in defeating their proposals to hand us over to a corporation, not like ourselves a mutual office, but one the profits of which are distributable amongst its own shareholders. The only persons qualified to vote at a general meeting are those who have for six months held a septennial policy insuring houses or buildings to the amount of £1,000 or upwards. No member is entitled to more than one vote, though holding several policies, and no member can vote by proxy."

The committee ask for support to this movement.

Rates in London, England.

A report of the London, Eng., County Council, just issued, gives the details of rates charged this year as follows:

	s.	d.
County Rate, general and special.....	1	5.75
Education Rate.....	1	4
Police Rate.....	0	5
Asylums Board.....	4	6.25
Common Poor Fund.....	8	9
Equalization Fund.....	0	6

The expenditure, of the Borough Council per head of population based on average of 4 years, 1901-2 to 1904-5, were as follows for a number of boroughs:

	s.	d.	£	s.	d.
Deptford.....	4	1.2	Bermondsey.....	0	12 0.4
Islington.....	6	6.2	Battersea.....	0	12 3.4
Hackney.....	7	11.8	Paddington.....	0	13 11.6
Camberwell.....	8	3.7	Hampstead.....	0	19 5.1
Southwark.....	8	6.4	Holborn.....	1	5 10
Lambeth.....	8	10.9	Westminster Union..	2	0 10
Whitechapel.....	9	7.2	Strand Union.....	3	15 7
St. Pancras.....	10	6.8	City of London.....	12	17 9

The comparisons which may be made from this list are, however, subject to two qualifications. The first is the abnormally low night population in some of the central districts, and which on this basis tends to exaggerate the expenditure per head. The second is that the cost of certain services, such as road maintenance, is necessarily heavier in the central districts than the population proportion would indicate.

Honours to Insurance Officials.

In the list of King's Birthday Honours appear the names of several gentlemen connected with insurance, principally as directors which are given in The Insurance Index, viz., T. B. Royden, Esq. (Union Marine); C. E. Tritton, Esq., M.P. (United Kingdom Temperance and General); and J. C. Wernher, Esq. (Alliance Marine); are made Baronets; A. Helder, Esq., M.P. (Law Fidelity and General), and T. Vesey Strong, Esq., J.P., Alderman and Sheriff of the City of London (United Kingdom Temperance and General), become Knights; and the honour of knighthood has also been conferred upon E. W. Brabrook, Esq., C.B., formerly chief registrar of friendly societies.

Sir Edward Brabrook, C.B., eminently deserves the distinction just conferred. As Chief Registrar of British Friendly Societies, for many years he was most helpful in keeping these organizations in a sound condition. He enjoyed the confidence of the members and used his many opportunities and his great personal influence in efforts to place their affairs and methods on a healthy basis.

CITY OF MONTREAL FINANCES.

COMPILED FROM THE REPORTS OF THE CITY TREASURER AND CITY COMPTROLLER, FOR 1905.

SOURCES OF REVENUE, TAXES, LICENSES, ETC., TOTAL RECEIPTS; DISBURSEMENTS, FIRE DEPARTMENT; INTEREST ON DEBT; TAX PAID OVER TO SCHOOL COMMISSIONERS; VALUATION OF CITY REAL ESTATE; EXEMPTIONS, ARREARS, ETC.

The annual reports of the city treasurer and the City comptroller for last year have just been published. They contain a large mass of statistical information relative to the finances of the city from which we have compiled the following synopsis.

The actual revenues derived from a variety of sources were as follows:

Assessment on Real Estate, say 1% on assessed value, for municipal purposes.....	\$1,575,517
School Tax paid over by School Commissioners.....	445,000
	\$2,018,517
Water Rates, Domestic and Commercial.....	835,734
Business and Personal Taxes.....	314,681
Licenses.....	179,796
Grocers' and Innkeepers' Certificates.....	7,192
Market Revenues.....	10,143
Departmental Permits.....	97,481
Recorder's Fines.....	33,431
Street Railway percentages.....	127,483
Miscellaneous Revenues.....	27,780
Interest on arrears.....	43,135
	Cents omitted 3
Total Revenue Receipts.....	\$3,695,286
There were also received from	
Stocks and Bonds issued in 1904.....	1,176,600
Temporary Bonds discounted.....	1,592,191
Floating Debt transactions.....	942,066
	Cents omitted 1
Receipts on Debt Account.....	\$3,716,861