COMMERCIAL BANK OF CANADA.—Capital $4,000,000.—Kingston.

Branches.—Belleville, Brockville, Galt, Hamilton, London, Montreal Peterborough, Toronto.

Agencies.—Berlin, Chatham, Ingersoll, Owen Sound, Perth, Prescott, Southampton, Stratford, St. Thomas, Windsor.

EASTERN TOWNSHIPS BANK.—Sherbrooke.

GORE BANK.—Hamilton.

Branches and Agencies.—Galt, Guelph, Hamilton, London, Paris, Simcoe, Woodstock.

INTERNATIONAL BANK (Limited.)—Montreal.

MERCHANTS' BANK.—Capital $2,000,000.—Montreal.

MOLSONS' BANK.—Capital $1,000,000.—Montreal.

Branch.—Toronto.

ONTARIO BANK.—Capital $2,000,000.—Montreal.

Branches.—Dundas, Guelph, Hamilton, Lindsay, Oshawa, Prescott, Toronto.

Agency.—Alexandria.

QUEBEC BANK.—Quebec.

Branches and Agencies.—Nicolet, Ottawa, Three Rivers, Toronto.

ROYAL CANADIAN BANK—Toronto.

THE STAMP ACT.

This Act imposes a duty on every promissory note, draft, or bill of exchange, *for not less than* $100, if executed singly, 3 cents per $100 or fraction thereof; if executed in duplicate, 2 cents per $100 or fraction thereof on each part; if executed in more than two parts, 1 cent per $100 or fraction thereof on each part.

Any interest payable with the note at maturity must be counted as part thereof.

The duty is to be paid by *bill stamp*, on which part of the signature of the maker, drawer, or acceptor, or his initials, or part of the document, is to be written.

Bank notes, checks, and money orders, are exempt.

The Act imposes heavy penalties for its violation.