

ments of the law. If there be any doubt, he must consult the Department.

121. The description of the limit on the back of the license requires particular care. It specifies the ranges and lots in the surveyed townships and it is of the greatest importance that no lot be contained which should not be in it. It is for the purpose of avoiding errors of this kind, the consequences whereof may be very serious, that the Crown Timber agent must keep himself posted as to all sales and cancellations of sales of lots. For that purpose the Crown Land agents must, each month, notify the Crown Timber agent within their respective agencies of the sales of lots made and approved by the Department as well as of the cancellations of sales of lots. The Crown Timber agent on his part is obliged to inform the license-holders of such sales and cancellations and he must, when the licenses are renewed, withdraw or insert such lots, as the case may be, and calculate the superficial area of the limits accordingly.

122. Licenses are numbered according to the order of their issue from the 1st May to the 30th April.

Registers of Licenses.

123. The Crown Timber agent must keep a register in which are entered all the licenses issued in his agency with mention of the transfers effected.

This register, as well as the plan of the limits under license and of vacant lots, is open to the public. (Art. 27 R.).

Receipt Blanks.

124. The Department supplies the agent with books of receipt blanks which are numbered and have an annex or counter foil. Every receipt given by the agent for timber dues, ground rent, etc., must be numbered and copied on the annex which bears a corresponding number. This book is really a receipt-book which enables the agent to make out his monthly returns to the Department.

Making out Accounts.

125. The duty of making out accounts for ground rents, fire tax and timber dues devolves upon the agent.

The accounts are made out in triplicate. One is sent to the Department, the other to the debtor and the third remains at the agency.

126. Accounts for ground rents and fire-tax must be sent to the license holders in the first week of May. (Art. 5 R.)

127. Accounts for timber dues payable on the 30th November must be made out and sent without delay as soon as the lumbermen have forwarded to the agent the statements required by articles 12, 13 and following of the regulations on or before the 30th June. The agent must insist upon obtaining these statements from the license-holders and at