

I have elsewhere recorded my opinion that these limits are too high. In 1888 I found 22 per cent. of the samples of milk from herds of cows taken in my presence to fall below them. Deducting twenty-two from thirty-seven we get fifteen, that is, that there are 15 per cent. more of these samples below the limit than I found in genuine milk.

In my report of 1888 I expressed my belief that it is impossible to assert that a milk has been adulterated by admixture with water if the solids not fat are higher than 8 per cent., or that it has been skimmed if the fat is more than 2.5 per cent.

In expressing my opinion as to the quality of these samples, I have been guided by these considerations. All below 8 per cent. solids not fat I have reported watered. All below 2.5 per cent. fat I have reported skimmed.

The number of samples so reported as adulterated is eleven, two skimmed and nine watered; in all 14 per cent.

In the following table the samples taken from each locality are given as of good standard quality, or otherwise, according to the standard suggested in Bulletin No. 1.

| Locality | Of Good Standard Quality. | Below Standard. | Total. |
|-------------------|---------------------------|-----------------|--------|
| St. Mary's..... | 2 | 1 | 3 |
| Lucan..... | 1 | 1 | 2 |
| Sarnia..... | 5 | 2 | 7 |
| Petrolia..... | 3 | 1 | 4 |
| Dresden..... | 2 | 1 | 3 |
| Chatham..... | 0 | 7 | 7 |
| Glencoe..... | 0 | 2 | 2 |
| St. Thomas..... | 3 | 8 | 11 |
| Guelph..... | 4 | 3 | 7 |
| Palmerston..... | 3 | 1 | 4 |
| Mount Forest..... | 2 | 3 | 5 |
| Orangeville..... | 6 | 0 | 6 |
| Shelburne..... | 1 | 3 | 4 |
| Owen Sound..... | 10 | 1 | 11 |
| Alliston..... | 1 | 1 | 2 |
| Total..... | 43 | 35 | 78 |

I have the honour to be, Sir,

Your obedient servant,

W. H. ELLIS, *Analyst.*

ST. JOHN'S COLLEGE,

WINNIPEG, 17th November, 1890.

To the Commissioner of Inland Revenue,
Ottawa.

SIR,—I have the honour to submit my report on certain samples of milk collected in some of the larger towns of Manitoba and submitted to me for analysis during the latter part of October and early part of the present month.

The following schedule gives the number of good, inferior and adulterated samples respectively, as obtained from each town:—

| | Good. | Below Average. | Partly Skimmed. | Watered. | Total. |
|-------------------------|-------|----------------|-----------------|----------|--------|
| Winnipeg..... | 27 | 7 | 1 | 1 | 36 |
| Portage la Prairie..... | 4 | 0 | 0 | 0 | 4 |
| Brandon..... | 5 | 0 | 0 | 1 | 6 |
| Total..... | 36 | 7 | 1 | 2 | 46 |