

## APPENDIX.

From BOARD OF TRADE ROOM, Quebec.

SIR,

April 10, 1855.

Your communication of the 5th instant to the President was by him laid before the Council at their meeting this day, and I am desired to say that the answers to the queries of the Committee of Public Accounts, regarding the introduction into Canada of a decimal system for accounts, will be transmitted to the Clerk of the Committee as requested.

I have, &amp;c.

(Signed) ALEXR. BORROWMAN,  
Secretary.

W. L. Mackenzie, Esq., M.P.P.

SIR,

Board of Trade Room, Quebec, April 10, 1855.

In answer to the circular signed by you as Clerk of the Committee of Public Accounts submitting queries in reference to the introduction of a decimal system which was laid to-day before the Council of the Quebec Board of Trade, I am desired to say:

That the Council strongly advocate a system of decimals, not only in Currency for accounts, but for weights and measures also. And they are of opinion that the introduction of the denomination of Dollars and Cents as in use in the United States will be found most convenient; as its use to some extent now prevails, and its adaptation as far as regards the paper Currency would be attended with no inconvenience whatever.

I have, &amp;c.

(Signed) ALEXR. BORROWMAN,  
Secretary.

W. L. Mackenzie, Jun., Esq.,  
Clerk of Committee.

From J. BELL FORSYTH, Esquire, Quebec.

SIR,

Quebec, March 5, 1855.

In answer to your circular of the 1st instant, I am of opinion that the change from the present mode of keeping accounts into one having its parts in decimals is not desired by the great bulk of the mercantile community of Lower Canada, no inconvenience whatever having ever arisen from the present system, which harmonizes so well with that of the mother country.

The difference between sterling and Currency would be the same in one as the other, and until a change is made in England to a decimal coinage, I think it would be ill judged to introduce it here, for I am one of those who think the less we needlessly assimilate to the usages and customs of the Americans the better.

I have, &amp;c.

W. L. Mackenzie, Jun., Esq.,  
Clerk of Committee.

(Signed) J. BELL FORSYTH

From JOHN GEORGE BOWES, Esquire, M.P., Toronto.

Quebec, April 12, 1855.

To the Chairman of the Standing Committee on Public Accounts.

SIR,

I THIS moment received your circular requesting my opinion on the expediency of adopting a Decimal Currency for Canada: as I understand your Committee meet in half an hour I hasten to forward you a very brief reply.

I have no doubt any attempt to change the Currency in which accounts are kept in this country will meet with strong opposition, from the prejudice acquired by long formed habit both in England and Canada. The great reluctance felt by merchants to the introduction of any change in the manner of keeping their accounts, however useful such change may be, will also stand in your way.

Exception will also be taken in some quarters to the introduction of any improvement copied from the United States, but I trust such prejudices will not weigh with the Committee in making their report.

I fearlessly assert that no good reason can be urged against the decimal system.

It is true that in England, the emporium of the commercial world, accounts are kept in Pounds, Shillings, and Pence, and so far as the transactions of Canada with that country are concerned, it would be more convenient for Canada merchants to keep their accounts in the Currency of their English correspondents, but in the present state of the exchanges with Great Britain, this is impossible; it would consequently be as convenient for the Canada merchant to keep his accounts with his European correspondents in Dollars and Cents as in Halifax Currency, and his accounts with the United States would be greatly simplified thereby.

The increasing magnitude of the commercial transactions between the United States and Canada, as well as their close proximity, render it, in my opinion, very desirable to have the Currency of these countries assimilated.

The banking institutions of this country have recognized the decimal principle in the issue of their paper money, adopting the Dollar as the unit; so far no change would be required. The application of the decimal principle to weights and measures would, in my opinion, be a marked improvement.

I have, &amp;c.

(Signed) J. G. BOWES.