interest to the trade, and representations were made to the Hon. Sir Mackenzie Bowell—then Minister of Customs—pressing the views of the members as to these, and suggesting certain alterations. On several occasions, we had the pleasure of acting in concert with the Dry Goods Section of the Board of Trade of Montreal; but unfortunately our representations at Ottawa did not have the desired effect. We had several interviews with the Hon. N. C. Wallace, Controller of Customs, in regard to certain articles which were being charged at a higher rate of duty here than at other ports; and on each occasion we were courteously received, and a promise made to have the matter rectified.

The taxation question was before the Section, and renewed efforts made to have our wrongs in this matter redressed, and it having been considered by the Council of the Board of Trade, the question is now being dealt with by the Hon, the Attorney-General.

The Insolvency Bill commanded the interest and attention of the Section, and in concert with a committee appointed by the Board, efforts were made to get the Bill passed through Parliament, but unfortunately without success.

Through the fires which occurred lately, several of our members suffered severe loss, and to them the sympathy of the Section is ex-

tended.

I would recommend the Section during the coming year to consider the following important matters, viz.:—Insolvency Bill; Rights of landlords and tenants as regards fixtures; Dating goods ahead; Cash discounts, and better protection against fire.

It only remains for me, as chairman for the year 1894, to thank the members for the interest they have taken in all matters to which their attention has been called, and it is pleasant to note the cordial good-will existing between all the members of our Section.

EDGAR A. WILLS

T. O. ANDERSON,

Secy.-Treas.

Chairman.

Annual Report of the Marine Section of the Board of Trade of the City of Toronto, 1894.

The marine traffic with which the Marine Section of the Board of Trade of Toronto is most intimately connected, is that existing upon the Inland fresh water communications, leading to the seaboard. The section, although not numerically strong, is engaged in a trade which vitally affects every other interest in the country, as being the one upon which the values of their main products are mainly based. The fresh water communications parallel the east and west lines upon which the business enterprises of C mada are mainly carried, and all internal rates are therefore dependent upon the maintenance of cheap and efficient water transport, which influences the rates of carriage upon an infinitely larger volume of business than it actually transports. The support of all measures calculated to