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prior to July, 1874, almost all in April, This, allowing 78,000lbs to represent the proportionate importation for those four months, would show at forty-five cents per lb. an amount of duty of not less than \$90,000 presumably anticipated (i. e. borrowed from 1874-5 for benefit of 1873-4) on this single article alone. Similarly in the case of brandy. the importation for the first eight months of 1874 only reached 378,000 gallons as against 352,000 same period of 1873, while in the last four months of 1874 the importation was 203,000 gallors as against 338,000 gallons for the last four months of 1873, would give an anticipation of duty in the single article of brandy of \$87,000. being 109,000 gallons at the old rate of 80 cents per gallon, not reckoning increased duty on the comparatively small amount imported after the 14th April, 1874. Without going into further debate it appears needless to say that these figures can only be accounted for on the assumption that as stated above a very large sum of money was anticipated, and in effect borrowed from 1874-5 for the benefit of 1873-4.