The wooden ship "N. & E. Gardner" of Yarmouth, N.S., 1,465 tons register, owned by Samuel Killam of Yarmouth, was abandoned at sea on the 17th March last, and became a total loss. The ship met heavy weather on the 14th March which hove her on her beam ends; she lighted again but in a leaky condition, and the crew becoming exhausted, they abandoned her on the 17th of the same month, and went on board the steamship "Illinois." The "N. & E. Gardner" was on a voyage from Galveston to Liverpool, with a cargo of cotton, when she met with the disaster. She was valued at \$30,000, and was insured for \$20,000; she had a cargo of cotton which was valued at \$250,000. The vessel was classed in French Lloyds, and was 13 years old. No lives were lost by this casualty.

The bark "Assyrian" of Charlottetown, 4 years old, 492 tons register, built of wood, classed in English Lloyds, 7 years A 1, left New York for Queenstown on the 6th February last with a cargo of barley, and has not since been heard of. The vessel was valued at \$20,000, and was insured for \$13,000. The cargo was valued at \$20,000-By this casualty 10 lives were lost. The vessel was owned by Messrs. A. A. McDonald & Bros. of Georgetown, P.E.I.

The ship "Cambrian" of St. John, N.B., 13 years old, 1,124 tons register, owned by Joseph Prichard, of St. John, N.B., was abandoned at sea on the 29th May last in Lat. 49 S., Long. 88 W., while on a voyage from Pabellon de Pica to Cork with a cargo of guano. The ship met with heavy weather which caused her to leak so badly that the crew had to take to the boats, and were subsequently picked up by the bark "Telegraph," after being 11 days in the boats. Three of the crew lost their lives. The vessel was classed in French Lloyds, and was valued at \$25,000, and was insured. The value of the cargo was estimated at \$80,000.

The fine iron steamship "Lake Megantic," 3 years old, registered at Montreal, and owned by the Canada Shipping Company, commanded by Capt. Battersby, sailed from Quebec on the 20th July last with a crew of 44, 13 cabin passengers and 13 men in charge of cattle, laden with a general cargo from Montreal and 226 horned cattle bound for Liverpool, and on the morning of the 22nd she struck a reef off Otter River Point, about 8 miles east of South Point Anticosti and became a total loss. The crew and passengers and men in charge of the cattle were all safely landed without loss of life. Some of the cattle were lost, and the greater part of those saved wandered off on the island and could not be recovered. The vessel was 1,445 tons register, was classed in English Lloyds, and was valued at \$200,000; she was insured for £35,000 stg. At the time the vessel struck the weather was misty with rain.

An investigation was held into the cause of the loss of this fine vessel by the Quebec Harbour Commissioners, and the opinion of the court was that, considering the state of the weather at the time the vessel made South Point Anticosti, Capt. Battersby should not have contented himself with an estimate of the ships distance from