least possible cost. If this is a fair statement of the case, then we will most correctly test the relative value of the present system, and the one which we propose, by comparing the number of acres actually located within a given time, and the cost of their location, with the number of acres which may be located according to the proposed system. In looking into the report of the Commissioner of Cown Lands for 1860, we find it stated that 26,300 acres of free grant land have been located in Upper Canada within the year, and then turning to the Public Accounts for the same year, we find the money paid for aiding the settlement of wild lands in that section of the Province to be \$65,000, or. as we beforestated, over two dollars and a half for every acre located; and it must be borne in mind that "located" does not mean "settled." and that apart from the above sum of \$65,000 the Emigration and Quarantine Department cost the country \$36,622. Now according to the plan we have proposed, the settlement of each acre, would not cost much over a dollar. have seen that the cost of six hundred men for two hundred days, is sixty thousand dollars, and that if this amount is disbursed it is only on the condition that each man purchases and occupies one hundred acres of land; or in all