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SESSIONAL PAPERS,

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FOURTH SESSION OF THE SIXTH PARLIAMENT

OF THE

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SESSION 1890.



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See also Numerical List, page 5.

ALPHABETICAL INDEX
TO THE
SESSIONAL PAPERS
OF THE
PARLIAMENT OF CANADA.

FOURTH SESSION, SIXTH PARLIAMENT, 1890.

A	
Adams, John.....	36
Adulteration of Food.....	1b
Advisory Council, North-West Territories.....	33d
Agricultural Implements.....	81
Agriculture, Annual Report.....	6
American Vessels carrying bonded freight.....	37
Anderson Steamship Service.....	94
Annapolis, Nova Scotia.....	56
Appropriation Accounts of 1889.....	33k
Archives, Canadian.....	6b
Auditor General, Annual Report.....	5
B	
Bank of British Columbia.....	30b
Bank of British North America.....	30b
Baptisms, Marriages and Burials.....	100
Batoche Electoral District.....	71
Beauharnois Junction Railway.....	42c
Bécancour Station and St. Julie de Somerset, Mail between.....	21a
Beds of Harbors, Rivers, etc.....	74
Board of Examiners, Civil Service.....	7b
Bonds and Securities.....	32
Breakwater at Tignish.....	58
British Canadian Loan and Investment Co.....	44
British Columbia, Settlers' Petitions.....	76
Budget Speech.....	38
C	
Campbellton and Gaspé Basin, Mails between.....	21d
Canadian Archives.....	6b
Canada Atlantic Railway.....	42b
Canadian Flour.....	97

C	
Canadian Immigration and Emigration.....	6*
Canadian Pacific Railway.....	31 to 31c
Lands sold.....	31
Correspondence with Interior Department.....	31a
Subsidies for Steamships.....	31b
Bridges on Branch Lines.....	31c
Cars on Intercolonial Railway.....	41f
Cascumpeque Harbor.....	59c
Casualties on Intercolonial Railway.....	41e
Caughnawaga Indians.....	43b, 43c
Chambly Canal.....	46b
Chartered Banks.....	4, 30c
Charters of Banks.....	30b
Chatham, McGregor's Creek.....	79
Chinese Immigration.....	64
Chisholm, Kenneth.....	63
Civil Service Board of Examiners.....	7b
Civil Service List.....	7a
Civil Service Superannuations.....	28
Commissioner, Dominion Police.....	23
Commissioner, North-West Mounted Police.....	13
Copyright Act.....	35
Cove Head Harbor.....	59
Criminal Statistics.....	6a, 6a*
Cullers' Office, Quebec.....	28a
D	
Damages by Intercolonial Railway.....	41c
Damages to Government property.....	87a, 87c
Dam at Hungry Bay.....	89
Deposits in Savings Banks.....	30, 30a
Derby Branch Railway.....	40
Dominion Lands Regulations.....	26

D		I	
Dominion Police Commissioner	23	Intercolonial Railway	41 to 41g
Dredge "Prince Edward"	60	St. Jean Chrysostôme Station	41
Dundas and Waterloo Macadamized Road ..	54	Property sold in Lévis	41a
E		Petitions from employees	41b
Eau Clair and Bow River Lumber Co.	33l	Damage to Properties	41c
Eggs, Exports and Imports of	93	Insurance Scheme	41d
Electoral Lists	39	Casualties to trains	41c
Esquimalt Graving Dock	59g	Officials' Cars	41f
Estimates, 1890-91	3	Freight Rates, etc.	41g
Expenditures and Receipts	29, 75	Interprovincial Bridge over Ottawa River ..	80
Experimental Farms, Annual Report	6c	Inverness and Ste. Julie de Somerset, Mail between	21a
F		Island Railway Reserve, B.C.	76
Fisheries, Annual Report	17	J	
Fisheries Protection Service	17b	Jesuits' Estates Act	70
Fleming, Sandford, Report of	65, 65a	Justice, Annual Report	10
Floating Lights	83, 83a	K	
Flour, Canadian	97	Kamouraska Wharf	57a
Fort la Corne Half-breeds	33h	Kettle Creek	52
Freight Rates, etc.	41g	Kinistino Electoral District	71
French Language, North-West Territories. 33b, 33c		L	
G		Lake St. Peter, Floating Light in	83
Garneau, Joseph	55	Legislative Assembly, North-West Terri- tories	33, 33a
Geological Survey Reports	73	Lévis Post Office	56a
Gordon, Lieut., Report of	87b	Lévis, Property sold in	41a
Governments of Ontario and Quebec	74	Library of Parliament, Annual Report	8
Governor General's Warrants	22	Liquor License Act	91, 91a
Graving Dock, Esquimalt	59g	Lobster Factories in P.E.I.	25
Great Eastern Railway	67	Losses of Ships	72
Grosse Isle Quarantine	62	Lotbinière, Floating Light in	83a
H		Lourdes and Somerset, Mail between	21
Half-breed Claims	33c	M	
Half-breeds at Fort la Corne	33h	Mail between Bécancour Station and Ste. Julie de Somerset	21a
Hall's Harbor, Nova Scotia	59f	de Somerset	21
Harbor Works, Quebec	59g	Mail between Inverness and Ste. Julie de Somerset	21a
Harvey-Moncton Section of Railway	84	Mails between Campbellton and Gaspé Basin ..	21d
Herring Fishing Industry	17a	Mails in Prince Edward Island	21b
High Commissioner, Report of	6d	Marine and Emigrant Hospital, Quebec	48, 48a
Homesteads in North-West Territories	33f	Marine, Annual Report	16
Hungry Bay Dam	89	Matane Branch Railway	90
Hurrell, Private C. J.	51, 51b	Military District No. 1	92
Hydraulic Lots	66, 66a	Militia and Defence, Annual Report	11
I		Militia and Defence, Changes in Department of	92a
Immigration and Emigration, Canadian	6*	Miscellaneous Expenses	24
Indian Affairs, Annual Report	12	Montreal Court House	78
Indian Reserves	43, 43b	Mc	
Indians, Intoxicating liquors sold to	43a	McGirr, William	61
Inland Revenue, Annual Report	1	McGregor's Creek, Chatham	79
Inspectors of hulls of steamers	45		
Insurance Companies	9a, 9b		
Insurance, Report of Superintendent	9		
Interior, Annual Report	14		
Interior Department, Clerks in	50		

N	R
New Brunswick Vice-Admiralty Court..... 47	Railways and Canals, Annual Report..... 19
New London Harbor..... 59a	Railways built by Dominion..... 42, 42a
North-West Mounted Police..... 13	Railway Statistics..... 19a
North-West Territories :..... 33 to 33o	Railway Subsidies..... 42d
Resolutions of Legislative Assembly.... 33	Receipts and Expenditures..... 29, 75
Memorials for Legislative Assembly.... 33a	Registered Letter sent to Dead Letter Office. 21c
Separate Schools and French Language.. 33b	Registry Offices, North-West Territories.... 33g
Half-breed Claims..... 33c	Regulations affecting Dominion Lands..... 26
Resignation of Advisory Council..... 33d	Report on Social Economy..... 20
Printing in French..... 33e	River Thames..... 54a
Second Homesteads..... 33f	Rivière du Sud..... 53b
Registry Offices..... 33g	Rocky Mountains Park..... 27
Half-breeds at Fort la Corne..... 33h	"Rooth," Seizure of tug..... 99
Seed Grain..... 33i, 33j	Royal Military College..... 68
Appropriation Accounts..... 33k	
Eau Clair and Bow River Lumber Co... 33l	S
St. Albert Bridge..... 33m	Saskatchewan Land and Homestead Co... 82, 82a
Pasture Lands..... 33n	Saskatchewan Provisional District..... 71
List of Schools..... 33o	Savings Banks..... 30, 30a
Nova Scotia Vice-Admiralty Court. 47	Sawdust in Ottawa River..... 65, 65a
	Schools in the North-West..... 30o
O	Schreiber, Collingwood, Report of..... 84
Ontario and Quebec Governments..... 74	Secretary of State, Annual Report..... 7
Ontario Manufacturers' Association..... 86	Seed-grain, Purchase and distribution of.. 33i, 33j
Ottawa City and the Government..... 69	Seizure of the tug "Rooth"..... 99
Ottawa River Interprovincial Bridge..... 80	Self-binders, Reapers and Mowers..... 81
	Separate Schools, North-West Territories.... 33b
P	Shareholders in Banks..... 4
Pagans in Census Returns..... 98	Ships, Losses of..... 72
Palmer Road Post Office..... 56b	Short Line Railway..... 84
Pasture Lands leased..... 33n	Social Economy, Report on..... 20
Petitions from Intercolonial Railway em- ployees..... 41b	St. Albert Bridge..... 33m
Pictou Harbor and Public Buildings..... 59e	Steamboat Inspection..... 16a
Pierreville Post Office..... 56c	St. Jean Chrysostôme Station..... 41
Pinette Harbor..... 59a	St. Roch-des-Aulnets Wharf..... 57
Postmaster General, Annual Report..... 15	Subsidies to Beauharnois Junction Railway.. 42c
Post Office, Quebec..... 28b	Subsidies to Canada Atlantic Railway..... 42b
Prince Edward Island, Dredging in..... 60	Subsidies to Railways..... 42, 42a, 42d
Prince Edward Island, Mails in..... 21b	Sud, Rivière du..... 53b
Prince Edward Island, Wharves, etc., in... 58a	Sultana Island..... 49, 49a
Président et Sydics, Seigneurie d'Yamaska.. 53	Superannuation in Cullers' Office, Quebec... 28a
Prieur, Arthur..... 77	Superannuations, Civil Service..... 28
Printing Bureau..... 95	Supplementary Estimates..... 3
Public Accounts, Annual Report..... 3	
Public Buildings..... 96	T
Public Printing and Stationery..... 7c	Telegraph Line along Cape Breton Railway.. 88
Public Works, Annual Report..... 18	Temperance Colonization Co..... 82, 82a, 82b
	Thames River..... 54a
Q	Tignish Breakwater..... 58
Quarantine Regulations, Grosse Isle..... 62	Timber Limits..... 36a
Quebec and Ontario Governments..... 74	Toronto Harbor Works..... 59d
Quebec, Cullers' Office..... 28a	Tracadie Harbor..... 59b
Quebec Harbor Works..... 59g	Trade and Navigation, Annual Report..... 2
Quebec Marine and Emigrant Hospital.... 48, 48a	Trent Valley Canal Commission..... 46a
Quebec Post Office..... 28b	
Quebec Vice-Admiralty Court..... 47	V
"Quinté," Loss of steamer..... 87	Valiquette's Pension..... 51a, 51c
	Vice-Admiralty Courts..... 47

W		W	
Warrants, Governor General's.....	22	Wharf at St. Roch-des-Aulnets.....	57
Weights, Measures and Gas.....	1a	Wiggins, John.....	101
Welland Canal, Report of A. F. Wood....	46, 46c	Wood's Island.....	59a
Western Union Telegraph Co.....	88	Y	
West India Steam Service.....	85	Yamaska River.....	53, 53a
Wharf at Kamouraska.....	57a		

See also Alphabetical Index, page 1.

LIST OF SESSIONAL PAPERS,

Arranged in Numerical Order, with their Titles at full length; the Dates when Ordered and when Presented to both Houses of Parliament; the Name of the Member who moved for each Sessional Paper, and whether it is Ordered to be Printed or Not Printed.

CONTENTS OF VOLUME No. 1.

1. Report, Returns and Statistics of the Inland Revenues of the Dominion of Canada, for the fiscal year ended 30th June, 1889. Presented to the House of Commons, 17th January, 1890, by Hon. J. Costigan.....*Printed for both Distribution and Sessional Papers.*
- 1a. Inspection of Weights, Measures and Gas, being a Supplement to the Report of the Department of Inland Revenue, 1889.....*Printed for both Distribution and Sessional Papers.*
- 1b. Report on Adulteration of Food, being a Supplement to the Report of the Department of Inland Revenue, 1889.....*Printed for both Distribution and Sessional Papers.*

CONTENTS OF VOLUME No. 2.

2. Tables of the Trade and Navigation of the Dominion of Canada, for the fiscal year ended 30th June, 1889. Presented to the House of Commons, 17th January, 1890, by Hon. M. Bowell—
Printed for both Distribution and Sessional Papers.

CONTENTS OF VOLUME No. 3.

3. Public Accounts of Canada, for the fiscal year ended 30th June, 1889; presented to the House of Commons, 17th January, 1890, by Hon. G. E. Foster. Estimates for the fiscal year ending 30th June, 1891; presented 30th January, 1890. Supplementary Estimates of Canada, for the fiscal year ending 30th June, 1890; presented 27th March, 1890. Further Supplementary Estimates for the fiscal year ending 30th June, 1890; presented 25th April, 1890. Supplementary Estimates for the year ending 30th June, 1891; presented 6th May, 1890—
Printed for both Distribution and Sessional Papers.
4. List of Shareholders in the Chartered Banks of the Dominion of Canada, as on the 31st December, 1889. Presented to the House of Commons, 9th April, 1890, by Hon. G. E. Foster—
Printed for both Distribution and Sessional Papers.

CONTENTS OF VOLUME No. 4.

5. Report of the Auditor General on Appropriation Accounts, for the year ended 30th June, 1889. Presented to the House of Commons, 27th January, 1890, by the Hon. G. E. Foster—
Printed for both Distribution and Sessional Papers.

CONTENTS OF VOLUME No. 5.

6. Report of the Minister of Agriculture for the Dominion of Canada, for the calendar year, 1889. Presented to the House of Commons, 20th March, 1890, by Hon. J. Carling—
Printed for both Distribution and Sessional Papers.
- 6*. Canadian Immigration and Emigration. Annex to the Report of the Minister of Agriculture—
Printed for both Distribution and Sessional Papers.
- 6a. Criminal Statistics for the year 1888.....*Printed for both Distribution and Sessional Papers.*
- 6a*. Criminal Statistics for the year 1889.....*Printed for both Distribution and Sessional Papers.*

 CONTENTS OF VOLUME No. 6.

- 6b.** Report on Canadian Archives, 1890. Presented to the House of Commons, 10th February, 1890, by Hon. J. Carling.....*Printed for both Distribution and Sessional Papers.*
- 6c.** Reports of the Director and Officers of the Experimental Farms, for the year 1889. Presented to the House of Commons, 9th April, 1890, by Hon. J. Carling—
Printed for both Distribution and Sessional Papers.
- 6d.** Report of the High Commissioner for Canada, with Reports from Agents in the United Kingdom, for the year 1889. Presented to the House of Commons, 9th April, 1890, by Hon. J. Carling—
Printed for both Distribution and Sessional Papers.

CONTENTS OF VOLUME No. 7.

- 7.** Report of the Secretary of State of Canada, for the year ended 31st December, 1889. Presented to the House of Commons, 29th January, 1890, by Hon. J. A. Chapleau—
Printed for both Distribution and Sessional Papers.
- 7a.** The Civil Service List of Canada, 1889. Presented to the House of Commons, 3rd February, 1890, by Hon. J. A. Chapleau..... *Printed for both Distribution and Sessional Papers.*
- 7b.** Report of the Board of Examiners for the Civil Service of Canada, for the year ended 31st December, 1889. Presented to the House of Commons, 30th January, 1890, by Hon. J. A. Chapleau—
Printed for both Distribution and Sessional Papers.
- 7c.** Report of the Department of Public Printing and Stationery for the Dominion of Canada, for the year ended 30th June, 1889.....*Printed for both Distribution and Sessional Papers.*
- 8.** Report of the Joint Librarians of Parliament on the state of the Library of Parliament. Presented to the House of Commons, 16th January, 1890, by Hon. Mr. Speaker—
Printed for Sessional Papers only.

CONTENTS OF VOLUME No. 8.

- 9.** Report of the Superintendent of Insurance, for the year ended 31st December, 1889—
Printed for both Distribution and Sessional Papers.
- 9a.** Preliminary Abstract of the business of Canadian Life Insurance Companies, for the year ended 31st December, 1889. Presented to the House of Commons, 7th February, 1890, by Hon. G. E. Foster.
Printed for both Distribution and Sessional Papers.
- 9b.** Abstract of Statements of Insurance Companies in Canada for the year ending 31st December, 1889. Presented to the House of Commons, 9th April, 1890, by Hon. G. E. Foster—
Printed for both Distribution and Sessional Papers.

CONTENTS OF VOLUME No. 9.

- 10.** Report of the Minister of Justice as to Penitentiaries in Canada, for the year ended 30th June, 1889. Presented to the House of Commons, 28th March, 1890, by Sir John Thompson—
Printed for both Distribution and Sessional Papers.
- 11.** Annual Report of the Department of Militia and Defence of the Dominion of Canada, for the year ended 31st December, 1889. Presented to the House of Commons, 6th February, 1890, by Sir Adolphe Caron..... *Printed for both Distribution and Sessional Papers.*

CONTENTS OF VOLUME No. 10.

- 12.** Annual Report of the Department of Indian Affairs, for the year ended 31st December, 1889. Presented to the House of Commons, 22nd January, 1890, by Hon. E. Dewdney—
Printed for both Distribution and Sessional Papers.
- 13.** Report of the Commissioner of the North-West Mounted Police Force, 1889. Presented to the House of Commons, 17th March, 1890, by Sir John Macdonald—
Printed for both Distribution and Sessional Papers.

CONTENTS OF VOLUME No. 11.

- 14.** Annual Report of the Department of the Interior, for the year 1889. Presented to the House of Commons, 31st March, 1890, by Hon. E. Dewdney—
Printed for both Distribution and Sessional Papers.
- 15.** Report of the Postmaster General, for the year ended 30th June, 1889. Presented to the House of Commons, 23rd January, 1890, by Hon. J. Haggart—
Printed for both Distribution and Sessional Papers.

O M I S S I O N .

The two following documents were not printed until the Index was issued, which accounts for their omission :

6e. Abstracts of the Returns of Mortuary Statistics for the year 1889. (*Printed for both Distribution and Sessional Papers.*)

[The above paper has been inserted as the first of Volume No. 7, immediately preceding the Report of the Secretary of State.]

10b. Canal Statistics for Season of Navigation, 1889. (*Printed for both Distribution and Sessional Papers.*)

[Inserted as last paper in Volume No. 13, immediately following Railway Statistics.]

 CONTENTS OF VOLUME No. 12.

- 16.** Twenty-second Annual Report of the Department of Marine, for the fiscal year ended 30th June, 1889. Presented to the House of Commons, 24th February, 1890, by Hon. Mr. Colby—
Printed for both Distribution and Sessional Papers.
- 16a.** Report of the Chairman of the Board of Steamboat Inspection, for calendar year ended 31st December, 1889*Printed for both Distribution and Sessional Papers.*
- 17.** Annual Report of the Department of Fisheries, for the year 1889. Presented to the House of Commons, 16th April, 1890, by Hon. Mr. Colby....*Printed for both Distribution and Sessional Papers.*
- 17a.** Special Report of the delegates appointed in 1889, to enquire into the Herring Fishing Industry of Great Britain and Holland. Presented to the House of Commons, 10th February, 1890, by Hon. C. H. Tupper*Printed for both Distribution and Sessional Papers.*
- 17b.** Report on the Fisheries Protection Service of Canada, 1889. Presented to the House of Commons, 10th March, by Hon. Mr. Colby*Printed for both Distribution and Sessional Papers.*

CONTENTS OF VOLUME No. 13.

- 18.** Annual Report of the Minister of Public Works, for the fiscal year 1888-89, on the works under his control. Presented to the House of Commons, 3rd February, 1890, by Sir Hector Langevin—
Printed for both Distribution and Sessional Papers.
- 19.** Annual Report of the Minister of Railways and Canals for the past fiscal year, from the 1st July, 1888, to 30th June, 1889, on the works under his control. Presented to the House of Commons, 3rd March, 1890, by Sir John A. Macdonald....*Printed for both Distribution and Sessional Papers.*
- 19a.** Railway Statistics of Canada, and Capital, Traffic and Working Expenditure of the Railways of the Dominion, 1889. Presented to the House of Commons, 9th May, 1890, by Sir John A. Macdonald—
Printed for both Distribution and Sessional Papers.

CONTENTS OF VOLUME No. 14.

- 20.** Report of the Social Economy Section of the Universal International Exhibition of 1889 at Paris, prepared by Jules Helbronner, member of the Royal Labor Commission. Presented to the House of Commons, 8th May, 1890, by Hon. M. Bowell. *Printed for both Distribution and Sessional Papers.*
- 21.** Return to an order of the House of Commons, dated 20th March, 1889, for copies of all correspondence respecting the establishment of a bi-weekly, in place of a weekly, postal service between Lourdes and Somerset, in the county of Megantic. Presented to the House of Commons, 20th January, 1890.—*Mr. Turcot* *Not printed.*
- 21a.** Return to an order of the House of Commons, dated 25th February, 1889, for copies of all correspondence respecting the awarding of the contract for carrying the mail between Becancour Station and Ste. Julie de Somerset, and between Inverness and Ste. Julie de Somerset, awarded in or about the month of April, 1888; also of all tenders connected therewith. Presented to the House of Commons, 20th January, 1890.—*Mr. Turcot* *Not printed.*
- 21b.** Return to an order of the House of Commons, dated 2nd March, 1888, for a return of all correspondence by letter or telegram, and all other papers, relative to the conveyance of extra provincial mails in Prince Edward Island since the 1st of September last. Presented to the House of Commons, 20th January, 1890.—*Mr. Davies* *Not printed.*
- 21c.** Return to an order of the House of Commons, dated 23rd January, 1890, for a return showing the number of registered letters sent to the Dead Letter Office during the years 1887, 1888 and 1889, up to the 31st December last. Presented to the House of Commons, 29th January, 1890.—*Mr. McMullen* *Not printed.*
- 21d.** Return to an order of the House of Commons, dated 3rd February, 1890, for copies of all letters, reports and other correspondence now in the possession of the Postmaster General respecting the carriage of the mails between Campbellton, in the province of New Brunswick, and Gaspé Basin, in the province of Quebec. Presented to the House of Commons, 7th February, 1890.—*Mr. Joncas*..... *Not printed.*
- 22.** Statement of Governor General's Warrants issued and expenditure made under same since last session of Parliament, in accordance with Consolidated Revenue and Audit Act, section 32, sub-section 2. Presented to the House of Commons, 20th January, 1890, by Hon. G. E. Foster—
Printed for Distribution only.
- 23.** Report of the Commissioner, Dominion Police, for the year 1889, under Revised Statutes of Canada chapter 184, section 5. Presented to the House of Commons, 21st January, 1890, by Sir John Thompson *Not printed.*

- 24.** Statement of expenditure on account of Miscellaneous Expenses from 12th July, 1889, to 4th January, 1890, authorized by Act 52 Victoria, chapter 1. Presented to the House of Commons, 22nd January, 1890, by Hon. G. E. Foster *Not printed.*
- 25.** Return to an order of the House of Commons, dated 8th February, 1889, for a return of the number of lobster factories round the coast of Prince Edward Island, the number of fines imposed during the season of 1888, the amount of each fine, the names of parties who have paid the fines, and the names of parties who have not paid the same; also the nature of offence in each case. Presented to the House of Commons, 22nd January, 1890.—*Mr. Perry*..... *Not printed.*
- 26.** Copies of the regulations affecting Dominion Lands which have been sanctioned by the Privy Council since the close of last session of Parliament, in compliance with section 91 of the Dominion Lands Act, chapter 54 of the Revised Statutes of Canada. Presented to the House of Commons, 28th January, 1890, by Hon. J. A. Chapleau..... *Not printed.*
- 27.** Regulations for the control and management of the Rocky Mountains Park of Canada, sanctioned by Order in Council of the 27th November, 1889. Presented to the House of Commons, 28th January, 1890, by Hon. J. A. Chapleau..... *Printed for Distribution only.*

CONTENTS OF VOLUME No. 15.

- 28.** Statement of all superannuations and retiring allowances in the Civil Service, giving the name and rank of each person superannuated or retired, his salary, age and length of service, his allowance and cause of retirement, whether vacancy has been filled by promotion or new appointment, etc., for year ended 31st December, 1889. Presented to the House of Commons, 29th January, 1890, by Hon. G. E. Foster..... *Printed for Sessional Papers only.*
- 28a.** Return to an address of the House of Commons, to His Excellency the Governor General, dated the 22nd January, 1890, for copies of all Orders in Council, correspondence and documents respecting the superannuation of certain employees in the Cullers' Office at Quebec. Presented to the House of Commons, 30th January, 1890.—*Mr. Langelier (Quebec Centre)*..... *Not printed.*
- 28b.** Return to an address of the House of Commons, to His Excellency the Governor General, dated 22nd January, 1890, for copies of all Orders in Council, correspondence and documents respecting the superannuation of certain employés in the Post Office at Quebec, and in the Post Office Inspector's Office at Quebec; and the filling up of the vacancies caused by their superannuation. Presented to the House of Commons, 5th March, 1890.—*Mr. Langelier (Quebec Centre)*..... *Not printed.*
- 29.** Return to an order of the House of Commons, dated 23rd January, 1890, for a return giving a detailed statement of receipts and expenditures to 1st January, 1890, together with statement of the same for the half year ending 1st January, 1889. Presented to the House of Commons, 29th January, 1890.—*Sir Richard Cartwright*..... *Printed for Distribution only.*
- 30.** Return to an order of the House of Commons, dated 20th January, 1890, for a return showing the amounts of money deposited in the several savings banks in the Dominion, and in the several post office savings banks, the location of each, and the gross amount of deposits in each on the 30th of June and December last. Presented to the House of Commons, 29th January, 1890.—*Mr. McMullen*..... *Not printed.*
- 30a.** Supplementary return to an order of the House of Commons, dated 20th January, 1890, for a return showing the amounts of money deposited in the several savings banks in the Dominion, and in the several post office savings banks, the location of each, and the gross amounts of deposits in each on the 30th of June and December last. Presented to the House of Commons, 18th February, 1890.—*Mr. McMullen*..... *Not printed.*
- 30b.** Return to an order of the House of Commons, dated 5th February, 1890, for copies of the original charters of the Bank of British North America and of the Bank of British Columbia, and of all amendments thereto. Presented to the House of Commons, 21st February, 1890.—*Mr. Edgar*—*Not printed.*
- 30c.** Return to an order of the House of Commons, dated 23rd January, 1890, for a return giving the names of all the chartered banks in Canada that have suspended payment, gone into liquidation, or become insolvent since Confederation, showing the amount of capital stock authorized, the amount of stock subscribed, the amount of stock paid up, the assets and liabilities of said banks at the time of such suspension or failure, the nature of such assets and liabilities, the dates of said charters and the dates of forfeiture or relinquishment of such charters, and dividend paid to bill holders and depositors. Presented to the House of Commons, 2nd April, 1890.—*Mr. Hesson*..... *Not printed.*
- 31.** Correspondence with the Canadian Pacific Railway Company covering a copy of list of all lands sold by that company during the year ending 1st day of October last, in compliance with section 8 of 49 Victoria, chapter 9. Presented to the House of Commons, 30th January, 1890, by Hon. E. Dewdney..... *Not printed.*

- 31a.** Return (*in part*) under resolution of the House of Commons, passed on the 20th February, 1882, on all subjects affecting the Canadian Pacific Railway, respecting details as to: 1. Selection of the route. 2. The progress of the work. 3. The selection or reservation of land. 4. The payment of moneys. 5. The laying out of branches. 6. The progress thereon. 7. The rates of tolls for passengers and freight. 8. The particulars required by the Consolidated Railway Act and amendments thereto, up to the end of the previous fiscal year. 9. Like particulars up to the latest practicable date before the presentation of the return. 10. Copies of all Orders in Council and all correspondence between the Government and the railway company, or any member or officer of either, relating to the affairs of the company. Presented to the House of Commons, 30th January, 1890, by Hon. E. Dewdney. *Printed for Sessional Papers only.*
- 31b.** Return to an address of the House of Commons to His Excellency the Governor General, dated 24th January, 1890, for copies of all correspondence between the Dominion Government and the Imperial Government, and between the Dominion Government and the Canadian Pacific Railway Company in regard to the granting of a subsidy to the latter company for lines of steamships to run between Vancouver, B. C., and Japan and Australia. Presented to the House of Commons, 25th February, 1890.—*Mr. Prior*. *Not printed.*
- 31c.** Return to an order of the House of Commons, dated 29th January, 1890, for copies of all petitions, letters or other documents addressed to the Government, and complaining of the condition of the bridges on the branch lines of railway worked by the Canadian Pacific Railway Company within the county of Bagot and the neighboring counties. Presented to the House of Commons, 26th February, 1890.—*Mr. Dupont*. *Not printed.*
- 32.** Detailed statement of all bonds or securities registered in the Department of the Secretary of State of Canada, submitted to the Parliament of Canada under section 23, chapter 19, of the Revised Statutes of Canada. Presented to the House of Commons, 3rd February, 1890, by Hon. J. A. Chapleau. *Not printed.*
- 33.** Return to an address of the House of Commons, to His Excellency the Governor General, dated 27th January, 1890, for copies of all resolutions of the Legislative Assembly of the North-West Territories, respecting the application of moneys voted by this House for the use of the said territories. Presented to the House of Commons, 10th February, 1890.—*Hon. Mr. Laurier*. *Not printed.*
- 33a.** Return to an address of the House of Commons, to His Excellency the Governor General, dated 3rd February, 1890, for copies of all memorials, petitions and resolutions of the Legislative Assembly of the North-West Territories passed at its last session, whether addressed to His Excellency the Governor General or to the Parliament of Canada. Presented to the House of Commons, 10th February, 1890.—*Mr. Daly*. *Not printed.*
- 33b.** Copies of the several petitions presented to Council against the abolition of separate schools and the French language in the North-West Territories. Presented to the House of Commons, 11th February, 1890, by Mr. Colby. *Not printed.*
- 33c.** Return to an address of the House of Commons, to His Excellency the Governor General, dated 27th January, 1890, for copies of all resolutions of the Legislative Assembly of the North-West Territories, respecting the settlement of the Half-breed claims. Presented to the House of Commons, 21st February, 1890.—*Hon. Mr. Laurier*. *Not printed.*
- 33d.** Return to an address of the House of Commons, to His Excellency the Governor General, dated 27th January, 1890, for copies of all Orders in Council, despatches, correspondence and documents relating to the resignation of the Advisory Council of the North-West Territories, and the appointment of their successors. Presented to the House of Commons, 24th February, 1890.—*Mr. White (Renfrew)*. *Not printed.*
- 33e.** Return to an order of the House of Commons, dated 23rd January, 1890, for a return showing, by years, the cost of printing the Ordinances and other official papers and publications in the French language from the time of the passage of the North-West Territories Act of 1877. 2. The number of copies of the Ordinances from time to time printed in said language. 3. The number distributed and the number remaining in stock. Presented to the House of Commons, 25th February, 1890.—*Mr. Denison*. *Printed for both Distribution and Sessional Papers.*
- 33f.** Return to an order of the House of Commons, dated 24th February, 1890, for a copy of the memorials sent by Joseph Holden and John Shera to the Hon. Edgar Dewdney, Minister of the Interior, respecting second homesteads in the Territories. Presented to the House of Commons, 26th March, 1890.—*Mr. Davin*. *Not printed.*
- 33g.** Return to an Order of the House of Commons, dated 24th February, 1890, for a return showing receipts and expenses of each North-West Territories Registry Office from 1887 to 1889. Presented to the House of Commons, 26th March, 1890.—*Mr. Davin*. *Not printed.*

- 33h.** Correspondence in relation to certain assistance afforded to the Half-breeds at Fort la Corne and other places. Presented to the House of Commons, 1st May, 1890, by Hon. E. Dewdney—
Not printed.
- 33i.** Statement respecting the purchase of seed grain (including a schedule of prices paid for wheat and oats). Presented to the House of Commons, 1st May, 1890, by Hon. E. Dewdney.*Not printed.*
- 33j.** Statement respecting distribution of seed-grain and instructions as to the distribution thereof. Presented to the House of Commons, 1st May, 1890, by Hon. E. Dewdney.*Not printed.*
- 33k.** Memorandum with reference to the appropriation accounts of 1889, for certain of the provinces and the North-West Territories. Presented to the House of Commons, 1st May, 1890, by Hon. E. Dewdney.*Not printed.*
- 33l.** Statement regarding the claim of the Eau Clair and Bow River Lumber Company against the Government for lumber alleged to have been taken off their limits. Presented to the House of Commons, 1st May, 1890, by Hon. E. Dewdney.*Not printed.*
- 33m.** Correspondence, etc., respecting the St. Albert Bridge. Presented to the House of Commons, 1st May, 1890, by the Hon. E. Dewdney.*Not printed.*
- 33n.** Return to an order of the House of Commons, dated 21st April, 1890, for a return showing: 1. The number of acres of pasture land now under lease in the North-West Territories. 2. The amount paid the Government for rental of grazing leases during the past year. 3. The amount due the Government for arrears on pasture leases, and the names of the lessees in arrears for pasture lease rental. 4. The names of the lessees holding leases of territory upon which settlers are not allowed to take up land without the consent of the lease-holder, with the total area of such leases, and the location of each. Presented to the House of Commons, 9th May, 1890.—*Mr. Charlton—*
Not printed.
- 33o.** List of schools under different denominations in the North-West Territories, 1889. Presented to the House of Commons, 12th May, 1890, by Hon. E. Dewdney.*Not printed.*
- 34.** *See Sessional Paper No. 17a.*
- 35.** Certified copy of a report of the Honorable the Privy Council, approved by His Excellency in Council on the 17th August, 1889, on the subject of the Copyright Act of last session, together with correspondence and other papers referring to the same subject. Presented to the House of Commons, 10th February, 1890, by Sir John Thompson.*Printed for both Distribution and Sessional Papers.*
- 36.** Copies of reports of a committee of the Honorable the Privy Council, with reference to the granting a timber license to Mr. John Adams. Presented to the House of Commons, 17th February, 1890, by Sir John Macdonald.*Not printed.*
- 36a.** Return to an order of the House of Commons, dated 19th March, 1890, for a list of timber limits granted by the Dominion Government since March 1st, 1885; the names of the parties to whom granted, with date of grant; the area of each limit granted; whether granted to highest bidder at public competition, and the amount of bonus, if any, in each case received. Presented to the House of Commons, 15th April, 1890.—*Mr. Charlton.**Printed for Sessional Papers only.*
- 37.** Return to an address of the House of Commons, to His Excellency the Governor General, dated 27th January, 1890, for copies of all Orders in Council or departmental orders prohibiting American vessels from carrying bonded freight from American ports to Victoria, British Columbia, or any other Canadian port; and copies of all Orders in Council or departmental orders revoking the same, and all correspondence connected therewith. Presented to the House of Commons, 18th February, 1890.—*Hon. Mr. Laurier**Not printed.*
- 38.** Return to an order of the House of Commons, dated 6th February, 1889, for a return giving the total cost of issuing the budget speech each year since 1867, together with a statement showing the number of copies issued during said period. Presented to the House of Commons, 18th February, 1890.—*Mr. Landerkin**Not printed.*
- 39.** Return to an order of the House of Commons, dated 23rd January, 1890, for a statement of all the expenses generally incurred to this day for the making of the electoral lists for the Dominion of Canada. Presented to the House of Commons, 25th February, 1890.—*Mr. Casgrain—*
Not printed.
- 40.** Return to an order of the House of Commons, dated 12th February, 1890, for copies of all papers, correspondence and agreements between the Government and the proprietors of the extension of the Derby Branch Railway in relation to the said extension, the said extension having been built by the aid of Government subsidy, but never yet operated. Presented to the House of Commons, 26th February, 1890.—*Mr. Mitchell**Not printed.*
- 41.** Return to an order of the House of Commons, dated 12th February, 1890, for copies of all petitions and correspondence respecting the request for the construction of a siding, on the line of the Intercolonial Railway, at the station of St. Jean Chrysostôme, in the county of Lévis. Presented to the House of Commons, 26th February, 1890.—*Mr. Guay**Not printed.*

- 41a.** Return to an order of the House of Commons, dated 12th February, 1890, for a statement showing the names of all persons who sold to the Dominion Government since the 1st January, 1886, property located in St. Laurent and Lauzon Wards in the town of Lévis, with a view to widening the roadway of the Intercolonial Railway, and an extension of the station at Lévis; the amount paid to each proprietor; the amounts paid for commissions; the rate of percentage, and the persons to whom such amounts were paid. Presented to the House of Commons, 26th March, 1890.—*Mr. Guay*..... *Not printed.*
- 41b.** Return to an order of the House of Commons, dated 10th March, 1890, for copies of all petitions to the Minister of Railways since 1st January, 1889, from employees of the Intercolonial Railway workshops at Moncton and the Prince Edward Island Railway, asking for an increase of wages; and also for copies of all answers to the same from the Department of Railways or any official thereof. Presented to the House of Commons, 21st April, 1890.—*Mr. Davies*..... *Not printed.*
- 41c.** Return to an order of the House of Commons, dated 10th March, 1890, for copies of all petitions forwarded to the Government by Messrs. Nazaire Ouellet, Geo. Voyer, Alfred Ouellet, F. Coté and others, in relation to damages caused to their properties by the Intercolonial Railway. Presented to the House of Commons, 21st April, 1890.—*Mr. Fiset*..... *Not printed.*
- 41d.** Return to an order of the House of Commons, dated 10th March, 1890, for a return showing the past operation of the Intercolonial Railway employees insurance' scheme, and especially (a) the annual receipts and expenditure, including salaries of officials for each year the scheme has been in operation; (b) the amounts paid each year out of the fund to the employees or their representatives, and whether for death or injury; (c) the surplus (if any) now on hand of such fund. Presented to the House of Commons, 22nd April, 1890.—*Mr. Davies*..... *Not printed.*
- 41e.** Return to an order of the House of Commons, dated 24th February, 1890, for a return of the casualties to trains on the Intercolonial Railway, arising from collision, broken rails or otherwise, for the calendar year 1889, the respective causes and dates, the amount of damage (if any) in each case to property, the amount of compensation paid to owners of property destroyed or damaged, as well as amount of claims for loss or damage to property (if any) unsettled. Presented to the House of Commons, 22nd April, 1890.—*Mr. Weldon (St. John)*..... *Not printed.*
- 41f.** Return to an order of the House of Commons, dated 10th March, 1890, for a return showing (a) the names and number of officials' cars on the Intercolonial Railway and its branches; (b) the original cost, date and place of building of each car, or name of person or company from whom purchased; (c) the cost of repairs to, or expenditure in, each of such cars since acquired; (d) the names, salaries and expenses of each employee on such official cars; (e) the annual expenses of providing the supplies to each such car. Presented to the House of Commons, 9th May, 1890.—*Mr. Davies*—
Not printed.
- 41g.** Return to an address of the Senate to His Excellency the Governor General, dated 1st May, 1890, for a return showing: 1. The rate per ton charged for carrying coal in car loads over the Intercolonial Railway from the mines of Nova Scotia to St. John, Moncton, Newcastle and Campbellton in New Brunswick, and to Rimouski, Rivière du Loup and Quebec, and by the same, with its connections, to Montreal and Toronto. 2. The rate per ton for carrying flour, wheat and other goods of the same class in car loads from Toronto, Montreal and Quebec to Campbellton, Newcastle, Moncton and St. John in New Brunswick, and to Amherst, Truro, Pictou and Halifax in Nova Scotia. 3. The number of freight trains which passed each way between Nova Scotia and Quebec and Ontario, and between New Brunswick and the same provinces, in the year 1889. 4. How many trains carried goods from the west to be shipped at Halifax and St. John, respectively, during 1889, and up to the present date in 1890. Presented to the Senate, 16th May, 1890.—*Hon. Mr. Wark*..... *Not printed.*
- 42.** Return to an order of the House of Commons, dated 23rd January, 1890, for a return showing the amount of money expended by the Dominion in each province since Confederation to the 30th of June, 1889, under the following heads: 1. Subsidies to railways in each province, excepting the Canada Pacific main line and Sault Branch. 2. The several railways built by the Dominion in each Province, including the Intercolonial branches and extensions, but not the main line as originally constructed. 3. The buildings erected or purchased in each province, their location and cost. Presented to the House of Commons, 26th February, 1890.—*Mr. McMullen*—
Printed for both Distribution and Sessional Papers.
- 42a.** Amended return (in part) to a return presented to the House of Commons on the 26th February, 1890, showing the amount of money expended by the Dominion in each province since Confederation to the 30th June, 1889, under the following heads: 1. Subsidies to railways in each province, excepting the Canada Pacific main line and Sault Branch. 2. The several railways built by the Dominion in each province, including the Intercolonial branches and extensions, but not the main

line as originally constructed. 3. The buildings erected or purchased in each province, their location and cost. Presented to the House of Commons, 22nd April, 1890.—*Mr. McMullen*

Printed for both Distribution and Sessional Papers.

- 42b.** Return to an order of the House of Commons, dated 21st April, 1890, for a statement of the amount of subsidies voted to the Canada Atlantic Railway Company for the construction of their bridge over the St. Lawrence River, between Coteau and Valleyfield, the amount paid by the Government up to date, and the amount unearned or still to be paid. Presented to the House of Commons, 2nd May, 1890.—*Mr. Bergeron*..... *Not printed.*
- 42c.** Return to an order of the House of Commons, dated 21st April, 1890, for a statement of the amount of subsidies voted by Parliament to the Beauharnois Junction Railway Company, the amount paid by the Government up to date, and the amount still due or unearned. Presented to the House of Commons, 2nd May, 1890.—*Mr. Bergeron*..... *Not printed.*
- 42d.** Papers, correspondence, etc., respecting subsidies to certain railway companies, and towards the construction of certain railways, as follows: Montreal and Ottawa Railway Company (late Vaudreuil and Prescott Railway Company); Waterloo Junction Railway Company; Northern Pacific Junction Railway Company; Ottawa, Morrisburg and New York Railway Company; Erie and Huron Railway Company; Brockville, Westport and Sault Ste. Marie Railway Company; Manitoulin and North Shore Railway Company; Port Arthur, Duluth and Western Railway Company; Lake Erie and Detroit River Railway (formerly Amherstburg, Lake Shore and Blenheim Railway Company); Lindsay, Bobcaygeon and Pontypool Railway Company; Kingston, Smith's Falls and Ottawa Railway Company; Ottawa and Parry Sound Railway Company; Bay of Quinté and Lake Nipissing Railway Company; Cobourg, Northumberland and Pacific Railway Company; St. Stephen and Milltown Railway Company; Woodstock and Centreville Railway Company; St. John River Railway Company, N.B.; Central Railway Company, N.B.; Shelburne and Liverpool to Annapolis Railway Company; Inverness and Richmond Railway Company; International Railway Company; Montreal and Sorel Railway Company; Pontiac Pacific Junction Railway Company; Montreal and Lake Maskinongé Railway Company; Great Eastern Railway Company; Drummond County Railway Company; Oxford Mountain Railway Company; Maskinongé and Nipissing Railway Company; Jacques Cartier Union Railway Company; Quebec Central Railway Company; Quebec and Lake St. John Railway Company; Stewiacke Valley and Lansdowne Railway Company; Temiscouata Railway Company; Tobique Valley Railway Company. Presented to the House of Commons, 14th May, 1890, by Sir John A. Macdonald..... *Not printed.*
- 43.** Return to an order of the House of Commons, dated 12th February, 1890, for a list of Indian reserves within the Province of Manitoba, giving location and area of each one, number of Indians belonging to it at the time of location of such reserve, and number now actually living on same. Presented to the House of Commons, 26th February, 1890.—*Mr. LaRivière*—
Printed for both Distribution and Sessional Papers.
- 43a.** Return to an order of the House of Commons, dated 20th January, 1890, for a return giving the names of all persons who were tried before a magistrate for selling intoxicating liquors to Indians in the county of Grey or Bruce, in the year 1888-89; together with all papers, documents and letters on the subject; also the name of the party who laid the information, the name of the magistrate before whom it was tried, the name of the constable employed, and the name of the lawyer retained in each case, together with the decisions of the magistrate, stating the fines imposed, if any; also if any appeals were made from the decisions of the magistrate, stating before what judge the appeals were tried and what was the result: giving the cost of each trial before the magistrate, and of each appeal before the judge, together with the name, occupation and post office address of every person who received money for any service whatever, either at the trial at the magistrate's court or at the appeal before the judge; the total cost of all the trials, the total fines imposed and collected. If costs were refused at any trial, giving the reason for such refusal; also showing whether any of the Indians who received whiskey were electors of Bruce under the Electoral Franchise Act of Canada. Presented to the House of Commons, 10th March, 1890.—*Mr. Landerkin*..... *Not printed.*
- 43b.** Return to an order of the House of Commons, dated 10th March, 1890, for a statement showing: 1. All moneys in the hands of the Superintendent General of Indian Affairs, belonging to the Indians of the Caughnawaga Reserve. 2. All the several sources from which the said moneys were derived. Presented to the House of Commons, 26th March, 1890.—*Mr. Doyon*..... *Not printed.*

- 43c.** Return to an order of the House of Commons, dated 10th March, 1890, for copies of all correspondence between the Indian Department and the agent or chiefs of the Caughnawaga Reserve, in relation to any indemnity obtained by the Indians of the reserve, on the ground that the extent of their reserve has been considerably diminished by encroachments. Presented to the House of Commons, 9th May, 1890.—*Mr. Doyon*.....*Not printed.*
- 44.** Statement of the affairs of the British Canadian Loan and Investment Company, on 31st December, 1889. Presented to the House of Commons, 16th May, 1890, by Hon. Mr. Speaker...*Not printed.*
- 45.** Return to an address of the House of Commons to His Excellency the Governor General, dated 1st April, 1889, for a return : 1. Giving the names and places of residence of the commissioners appointed in 1883 for the purpose of examining and reporting upon the fitness and eligibility of persons appearing before them for examination and qualification as inspectors of the hulls of freight and passenger steamers plying in Canadian waters. 2. Copies of the circular sent out inviting competitors to meet at Ottawa, and the date or dates so mentioned from time to time. 3. The names and places of residence of all persons who were so examined at each and every meeting of the said commissioners up to date. 4. Copies of the recommendation or recommendations of any of the said commissioners, or any one of them, respecting the said examination or the qualifications, or otherwise, of any or all who underwent such examination at the first or any subsequent meeting of the said commissioners, or either of them. 5. The name and place of residence of each and every inspector of freight and passenger steamer hulls appointed by the Government from 1882 to date ; indicating who were appointed after undergoing and passing the necessary examination, as well as giving the name and place of residence of each and every inspector of such hulls who was appointed without having successfully passed the said examination, together with the name and place of residence of any inspector so appointed, since 1882 to date, who had been dismissed or had resigned within the time specified, and the cause assigned for such dismissal or resignation. 6. The name and place of residence of any person appointed to fill any vacancy or addition as inspector of said hulls. 7. Copies of all correspondence between the Minister of Marine and any person respecting any of the questions enumerated herein. Presented to the House of Commons, 3rd March, 1890.—*Mr. Wilson (Elgin)*.....*Not printed.*
- 46.** Return to an address of the House of Commons to His Excellency the Governor General dated 20th February, 1890, for a copy of the report of Mr. A. F. Wood upon the investigation which he has made into affairs connected with the Welland Canal. Presented to the House of Commons, 6th March, 1890.—*Mr. Edgar*.....*Not printed.*
- 46a.** Return to an order of the House of Commons, dated 29th January, 1890, for a return showing the date of the creation of the Trent Valley Canal Commission, the time and place of the first sitting, the actual number of days it has actually been occupied in the work appertaining to the said Commission, and the number of days and of sittings held in taking and receiving evidence, and the places whereat thus far sittings of the commission have been held. Presented to the House of Commons, 5th March, 1890.—*Mr. Barron*.....*Not printed.*
- 46b.** Return to an order of the House of Commons, dated 3rd March, 1890, for a statement showing, for each year since 1878 : 1. The number of vessels which have passed through the Chambly Canal, and their tonnage. 2. The amount of, and the description of freight carried by these vessels. 3. The amount of tolls collected in the said several years on the said canal. Presented to the House of Commons, 17th March, 1890.—*Mr. Préfontaine*.....*Not printed.*
- 46c.** Supplementary Report of A. F. Wood, Esq., of the Welland Canal Investigation with suggestions as to changes in the present system of management. Presented to the Senate, 1st May, 1890, by Hon. Mr. Abbott.....*Not printed.*
- 47.** Return to an order of the House of Commons, dated 24th February, 1890, for a return of the number of cases entered in the Vice-Admiralty Court of Quebec, during the years 1885, 1886, 1887, 1888 and 1889 ; the number of cases entered during the same years in the Vice-Admiralty Court of Nova Scotia ; and the number of cases entered during the same year in the Vice-Admiralty Court of New Brunswick. Presented to the House of Commons, 5th March, 1890.—*Mr. Weldon (St. John)*.....*Not printed.*
- 48.** Return to an order of the House of Commons, dated 23rd January, 1890, for a statement in detail showing the expenditure made in connection with the Marine and Emigrant Hospital at Quebec, since the 30th June, 1886, the said statement giving : 1. The sum voted each year by the Dominion Parliament. 2. The amount expended. 3. The number of sailors and emigrants taken in each year, and the total number of days that each one of these passed in the hospital. 4. The number of persons not being sailors or emigrants, taken into the said hospital, and the number of days that each one of this class passed there. 5. The total cost day by day of each patient. 6. The amount received by the Government for the patients who are neither emigrants nor sailors. 7. The amount

received from the Sick Mariners' Fund under the Act 49 Vic., chap. 76, section 16. Presented to the House of Commons, 5th March, 1890.—*Mr. Langelier (Quebec Centre)*—

Printed for both Distribution and Sessional Papers.

- 48a.** Return to an address of the House of Commons to His Excellency the Governor General, dated 22nd January, 1890, for copies of all Orders in Council, correspondence and documents respecting the establishment of the Marine Hospital at Quebec and respecting the closing of the same. Presented to the House of Commons, 17th March, 1890.—*Mr. Langelier (Quebec Centre)*..... *Not printed.*
- 49.** Return to an order of the House of Commons, dated 29th January, 1890, for a return showing whether or not the island known as Sultana Island, in the Lake of the Woods, has been sold, and if sold, showing by what right or title the Government of Canada claimed to have the power to sell the same; showing, also, all correspondence had between the Government of Canada and the purchaser or purchasers of said island, or the solicitors or other persons acting on behalf of such purchaser or purchasers (if any); showing, also, the area of land contained in said island, and the value and extent of the pine timber thereupon, and the price or amount for which the said island was sold, and the names and addresses of the purchaser or purchasers thereof. Also any map showing locality of island. Presented to the House of Commons, 5th March, 1890.—*Mr. Barron*—
Not printed.
- 49a.** Supplementary return to an order of the House of Commons, dated 29th January, 1890, for a return showing whether or not the island known as Sultana Island, in the Lake of the Woods, has been sold, and if so, showing by what right or title the Government of Canada claimed to have the power to sell the same; showing, also, all correspondence had between the Government of Canada and the purchaser or purchasers of said island, or the solicitors or other persons acting on behalf of such purchaser or purchasers (if any); showing, also, the area of land contained in said island, and the value and extent of the pine timber thereupon, and the price or amount for which the said island was sold, and the names and addresses of the purchaser or purchasers thereof. Also any map showing locality of island. Presented to the House of Commons, 2nd April, 1890.—*Mr. Barron*..... *Not printed.*
- 50.** Return to an order of the House of Commons, dated 17th April, 1889, for a return showing the number of permanent clerks employed by the Department of the Interior, including inside and outside service. And also the number of extra clerks at present in the employ of the said department in the same service. Presented to the House of Commons, 5th March, 1890.—*Mr. Weldon (St. John)*—
Not printed.
- 51.** Official correspondence in the matter of Private C. J. Hurrell, applying for further compensation as a wounded volunteer. Presented to the House of Commons, 7th March, 1890, by Sir Apolphe Caron..... *Not printed.*
- 51a.** Official correspondence in the matter of Valiquette's pension. Presented to the House of Commons, 7th March, 1890, by Sir Adolphe Caron..... *Not printed.*
- 51b.** Return to an order of the House of Commons, dated 26th March, 1890, for a statement showing: 1. The date when Private C. T. Hurrell was notified by the Government of the passing of the passing of the Order in Council of the 13th November, 1888, granting him a pension. 2. The amounts paid him by way of gratuity or pension, and the dates of such payments. Presented to the House of Commons, 18th April, 1890.—*Mr. Mulock*..... *Not printed.*
- 51c.** Copy of a declaration made by Antoine Valiquette, father of the late Primat Valiquette, sergeant in the 65th Battalion. Presented to the House of Commons, 18th April, 1890, by Sir A. P. Caron.
Not printed.
- 52.** Return to an order of the House of Commons, dated 30th January, 1890, for copies of all letters to the Government asking that engineers be sent to examine Kettle Creek, between St. Thomas and Port Stanley, with a view to ascertaining the feasibility of building a canal; and all reports, maps and other documents sent in by such engineers. Presented to the House of Commons, 10th March, 1890.—*Mr. Wilson (Elgin)*..... *Not printed.*
- 53.** Return to an order of the House of Commons, dated 12th February, 1890, for copies of all correspondence between the Government, or any of its departments, and the corporation known as the "Président et syndics de la commune de la seigneurie d'Yamaska," respecting damages occasioned to their lands by the dam erected in the Yamaska River. Presented to the House of Commons, 10th March, 1890.—*Hon. Mr. Laurier*..... *Not printed.*
- 53a.** Return to an order of the House of Commons, dated 24th February, 1890, for copies of all claims made by Elphège Cardin, Jean Cardin, George Tonnancourt and Bruno St. Germain, to be compensated for damages occasioned to their lands by the dam erected in the Yamaska River; of all correspondence arising out of such claims; together with a statement of all sums allowed to each of them in settlement of their claims. Presented to the House of Commons, 20th March, 1890.—*Hon. Mr. Laurier*..... *Not printed.*

- 53b. Return to an order of the House of Commons, dated 12th February, 1890, for copies of the late reports made by the Engineer of the Public Works Department respecting works to be carried out at Rivière du Sud, in the county of Montagny. Presented to the House of Commons, 17th March, 1890.—*Mr. Choquette*..... *Not printed.*
54. Return to an order of the House of Commons, dated 30th January, 1890, for a return of all correspondence, petitions, reports or other papers respecting the sale, ownership or condition of the Dundas and Waterloo Macadamized Road, since the close of the session of 1889. Presented to the House of Commons, 10th March, 1890.—*Mr. Bain (Wentworth)*..... *Not printed.*
- 54a. Return to an order of the House of Commons, dated 29th January, 1890, for copies of all petitions, reports of engineers, and all correspondence in reference to the dredging of the bar at the mouth of the river Thames, in the county of Kent, Ontario. Presented to the House of Commons, 10th March, 1890.—*Mr. Campbell*..... *Not printed.*
55. Return to an order of the House of Commons, dated 22nd January, 1890, for copies of all correspondence and documents respecting the appointment of Mr. Joseph Garneau as Superintendent of Government works at Quebec; and respecting his removal and the substitution of a person named L. P. Lépine. Presented to the House of Commons, 10th March, 1890.—*Mr. Langelier (Quebec Centre)*..... *Not printed.*
56. Return to an order of the House of Commons, dated 5th February, 1890, for a return of a copy of the contract and specification for the erection of the Post Office and Custom House building at Annapolis, Nova Scotia; the several tenders and amounts thereof; also any order or orders altering the quality and nature of the stone used in the construction. Presented to the House of Commons, 10th March, 1890.—*Mr. Weldon (St. John)*..... *Not printed.*
- 56a. Return to an order of the House of Commons, dated 4th March, 1889, for copies of all petitions and resolutions forwarded to the Government by the citizens or Corporation of the town of Lévis, in relation to the building of a post office in the said town. Presented to the House of Commons, 10th March, 1890.—*Mr. Guay*..... *Not printed.*
- 56b. Return to an order of the House of Commons, dated 12th February, 1890, for copies of all petitions, letters, etc., to the Department at Ottawa, praying for a post office at Palmer Road, Prince Edward Island; also all correspondence to and from the Post Office Department at Ottawa and the Post Office Inspector at Charlottetown, Prince Edward Island, on the same subject. Presented to the House of Commons, 21st April, 1890.—*Mr. Perry*..... *Not printed.*
- 56c. Return to an order of the House of Commons, dated 12th February, 1890, for copies of two enquiries made by Messrs. Bourgeois, King and Bolduc, respecting the post office at Pierreville, P.Q.—*Mr. Choquette*..... *Not printed.*
57. Return to an order of the House of Commons, dated 11th March, 1889, for copies of all correspondence, reports, etc., respecting the wharf at St. Roch des Aulnets, in the county of L'Islet, between the Department of Public Works and the late Charles Frs. Roy, surveyor, and the residents of the said municipality interested therein. Presented to the House of Commons, 10th March, 1890.—*Mr. Casgrain*..... *Not printed.*
- 57a. Return to an order of the House of Commons, dated 27th January, 1890, for copies of the accounts connected with the building of a wharf at Kamouraska, in the province of Quebec, made up in the course of the year 1889. Presented to the House of Commons, 10th March, 1890.—*Mr. Dessaint*—*Not printed.*
58. Return to an order of the House of Commons, dated 27th January, 1890, for a statement, in detail, showing the expenditure made in connection with repairs to Tignish Breakwater, Prince Edward Island, during 1889; the date of commencement of work, and when completed; the name of party in charge of work. Presented to the House of Commons, 10th March, 1890.—*Mr. Perry*—*Not printed.*
- 58a. Return to an order of the House of Commons, dated 26th February, 1890, for a statement showing the number of Government wharves, piers and breakwaters repaired in Prince Edward Island during the year 1889, the amount expended on each of said wharves, piers and breakwaters. Presented to the House of Commons, 20th March, 1890.—*Mr. Perry*..... *Not printed.*
59. Return to an order of the House of Commons, dated 24th February, 1890, for copies of the reports made by the chief engineer relating to the survey of Cove Head Harbor, in Prince Edward Island, four or five years ago. Presented to the House of Commons, 10th March, 1890.—*Mr. Davies*—*Not printed.*
- 59a. Return to an order of the House of Commons, dated 20th January, 1890, for a copy of Government engineer's report of survey of Harbors of Pinette and Wood's Island, and also copy of report of survey of New London Harbor and Breakwater, in the province of Prince Edward Island. Presented to the House of Commons, 10th March, 1890.—*Mr. Welsh*..... *Not printed.*

- 59b.** Return to an order of the House of Commons, dated 24th February, 1890, for copies of any reports made by the chief engineer relating to survey of Tracadie Harbor, Prince Edward Island, some years ago. Presented to the House of Commons, 20th March, 1890.—*Mr. Davies*....*Not printed.*
- 59c.** Return to an order of the House of Commons, dated 10th March, 1890, for a return showing the date of commencing the work of blasting the rock in Cascumpec Harbor, in Prince Edward Island, in the summer of 1889, the date at which the work stopped, the names of workmen employed, the amount of wages paid to each diver and to each laborer; also the whole amount expended in blasting said rock up to December, 1889. Presented to the House of Commons, 1st April, 1890.—*Mr. Perry*.....*Not printed.*
- 59d.** Return to an order of the House of Commons, dated 10th March, 1890, for a return showing the number of tenders made or put in for the public work at the eastern gap of the Toronto Harbor works; the name or names of each person or company tendering for the work and the amount of each tender and the terms thereof, with a statement of the approximate quantities upon which each tender was calculated; and of all letters and correspondence, statements, documents and papers pertaining to the letting of the contract and to any and all of the tenders. Presented to the House of Commons, 1st April, 1890.—*Mr. Barron*.....*Not printed.*
- 59e.** Return to an order of the House of Commons, dated 19th March, 1890, for a return of all correspondence, petitions, memorials, reports of the chief engineer of the Department relative to the necessity and expediency of dredging and otherwise improving the harbor at Picton, Bay of Quinté, since 1st January, 1883; and also containing all correspondence, petitions, memorials and reports concerning the desirability or expediency of construction of public buildings at the said town of Picton for the accommodation of post office, customs and inland revenue offices in that town, since 1st January, 1886. Presented to the House of Commons, 2nd April, 1890.—*Mr. Platt*—
Not printed.
- 59f.** Return to an order of the House of Commons, dated 17th March, 1890, for copies of all reports of the chief engineer on the pier at Hall's Harbor, Nova Scotia, since the year 1882; and for copies of all correspondence relating to said pier. Presented to the House of Commons, 2nd April, 1890.—*Mr. Borden*.....*Not printed.*
- 59g.** Statements and correspondence in reference to the Harbor Works at Quebec, Graving Dock at Esquimalt, etc. Presented to the House of Commons, 16th May, 1890, by Sir Hector Langevin—
Printed for both Distribution and Sessional Papers.
- 60.** Return to an order of the House of Commons, dated 30th January, 1890, for a statement showing the amount of dredging done during the season of 1889 in Prince Edward Island by the dredge "Prince Edward;" the names of harbors and other places dredged during said season, and the amount of work done in each harbor. Presented to the House of Commons, 10th March, 1890.—*Mr. Perry*.....*Not printed.*
- 61.** Return to an order of the House of Commons, dated 24th February, 1890, for copies of all correspondence which has passed between the Auditor General and the Minister of the Interior, or any other person, in reference to the allowance for travelling expenses of William McGirr, private secretary to the Superintendent General of Indian Affairs. Presented to the House of Commons, 10th March, 1890.—*Mr. Lister*.....*Not printed.*
- 62.** Return to an address of the House of Commons to His Excellency the Governor General, dated 29th January, 1890, for a copy of the quarantine regulations of Grosse Isle, together with all Orders in Council and instructions given to the medical officers at said station. Presented to the House of Commons, 10th March, 1890.—*Mr. Landerkin*.....*Not printed.*
- 63.** Return to an order of the House of Commons, dated 12th February, 1890, for copies of correspondence in connection with a claim, made by the district of St. Peter's, in the county of Richmond, for medical attendance and board of Kenneth Chisholm, a sick mariner, belonging to the schooner "Jeanie." Presented to the House of Commons, 10th March, 1890.—*Mr. Flynn*—
Not printed.
- 64.** Return to an order of the House of Commons, dated 24th January, 1890, for a return showing: 1. The total number of Chinese immigrants who have arrived in the Dominion of Canada from the 31st March, 1887, to the 31st December, 1889, specifying the ports at which such immigrants have arrived. 2. The amount of fees or duties collected from Chinese immigrants during the same period. 3. The number of certificates of residence that have been issued to Chinese as provided for under section 13 of the Act to restrict and regulate Chinese immigration into Canada, since the passage of the Act. 4. The number of Chinese who have been detected in attempting to land in Canada upon fraudulent certificates and who were prevented by the courts from doing so. 5. Copies of all correspondence having reference to the removal from office of Mr. Vroman *alias* Mr. Gardner, and also all correspondence having reference to the appointment of a Chinaman to the

- position of interpreter at the port of Vancouver, in the place of the said Mr. Gardner. 6. The number of Chinese who have passed through Canada in bond for passage from Vancouver by steamer to China, and the regulations that have been prescribed for placing them securely on board said steamers to prevent their disembarkation into Canada. 7. The total number of Chinese other than those in bond who have left Canada during the first mentioned period, and the number of return certificates that have been issued. Presented to the House of Commons, 10th March, 1890.—*Mr. Gordon*.....*Printed for Sessional Papers only.*
- 65.** Return to an address of the Senate to His Excellency the Governor General, dated 21st January, 1890, for copies of all reports and other communications in reference to the deposit of sawdust, slabs, or other offensive material, in the Ottawa and other rivers of the Dominion. Presented to the Senate, 10th March, 1890.—*Hon. Mr. Clemow*—
Presented for both Distribution and Sessional Papers.
- 65a.** Return to an order of the House of Commons, dated 24th February, 1890, for a copy of the report of Sandford Fleming, C.E., of the examination made by him as to sawdust, &c., put in the Ottawa by the saw mills at the Chaudière and other mills on the Ottawa River. Presented to the House of Commons, 20th March, 1890.—*Mr. Landerkin*.....*Not printed.*
- 66.** Return to an address of the Senate to His Excellency the Governor General, dated 22nd January, 1890, for a detailed statement showing the settlement effected with the lessees of hydraulic lots at the Chaudière, city of Ottawa; as likewise copies of new leases entered into with the several lessees of the said hydraulic lots. Presented to the Senate, 10th March, 1890.—*Hon. Mr. Clemow*.
Not printed.
- 66a.** Return to an order of the House of Commons, dated 24th February, 1890, for return showing the names of all parties in arrears for hydraulic and other rents up to the 1st instant, and the amounts respectively due by such parties. Presented to the House of Commons, 22nd April, 1890.—*Mr. Somerville*.....*Not printed.*
- 67.** Return to an address of the House of Commons to His Excellency the Governor General, dated 29th January, 1890, for copies of all petitions, correspondence and documents of every nature respecting the Great Eastern Railway, or any other line of railway which it is proposed to lay between Lévis and Montreal, following the course of the river St. Lawrence. Presented to the House of Commons, 12th March, 1890.—*Mr. Rinfret*.....*Not printed.*
- 68.** Report in relation to the appointment of non-commissioned officers in the Royal Military College. Presented to the House of Commons, 13th March, 1890, by Sir A. P. Caron.....*Not printed.*
- 69.** Certified copy of a report of a Committee of the Honorable the Privy Council, approved by His Excellency the Governor General in Council on the 11th January, 1885, in relation to matters between the Government and the city of Ottawa. Presented to the House of Commons, 17th March, 1890, by Sir Hector Langevin.....*Not printed.*
- 70.** Return to an address of the House of Commons to His Excellency the Governor General, dated 27th January, 1890, for copies of the reports or opinions of the Law Officers of the Crown relating to the Act passed by the Legislature of the province of Quebec intituled: "An Act for the settlement of the Jesuits' Estates," and also copies of the case or cases or other documents or reports submitted to the said Law Officers, or to Her Majesty's Secretary of State for the Colonies, in relation to the said Act, and upon which the said opinions were obtained, and also all the despatches and correspondence in reference thereto. Presented to the House of Commons, 17th March, 1890.—*Mr. O'Brien*.....*Printed for both Distribution and Sessional Papers.*
- 71.** Return to an order of the House of Commons, dated 24th February, 1890, for a statement showing, in detail, the population by origin, according to the census of 1885, of that part of the provisional district of Saskatchewan lying to the south of the line between townships 47 and 48, and bounded on the west by the line between ranges 11 and 12, west of the 3rd initial meridian, and on the east by the 3rd initial meridian, in the Dominion Lands system of survey, now the electoral district of Batoche. Also of that part of the same provisional district lying to the east of the 3rd initial meridian in the Dominion Land system of survey, and bounded on the north by the southern boundary of the electoral district of Prince Albert, now the electoral district of Kinistino. Presented to the House of Commons, 17th March, 1890.—*Mr. Laurier*.....*Not printed.*
- 72.** Return to an order of the House of Commons, dated 12th February, 1890, for a return showing the annual losses of ships since 1868 in the Gulf of St. Lawrence and on the Atlantic coast and Bay of Fundy, owing to tides, currents and fogs, with the name and tonnage of each vessel, and such particulars in each case as to the causes and extent of damage, as may be in the possession of the Government. Presented to the House of Commons, 17th March, 1890.—*Mr. Curran*—
Printed for Sessional Papers only.

- 73.** Return to an order of the House of Commons, dated 24th February, 1890, for a return showing the number of Reports of the Geological Survey published respectively for each year of the last ten years, the number sold each year, the number distributed gratuitously, and the number still on hand. Presented to the House of Commons, 17th March, 1890.—*Mr. Ferguson (Welland)*—
Printed for Sessional Papers only.
- 74.** Correspondence of the Governments of Ontario and Quebec in reference to the ownership of the beds of harbors, rivers, etc. Presented to the House of Commons, 19th March, 1890, by Sir John Thompson.....*Printed for both Distribution and Sessional Papers.*
- 75.** Statement, in detail, of Receipts and Payments of Canada, for the eight months ending 28th February, for the years 1889 and 1890 respectively. Presented to the House of Commons, 20th March, 1890, by Hon. G. E. Foster.....*Not printed.*
- 76.** Return to an address of the House of Commons, to His Excellency the Governor General, dated 29th January, 1890, for: 1. Copies of all petitions addressed to his Excellency the Governor General by settlers in the districts of Cranberry, Cedar, Wellington, Nanoose and Nanaimo, British Columbia, asking the privilege of obtaining the lands on which they had squatted on the Island Railway reserve on ordinary terms allowed to settlers, viz., that their grant should include surface and minerals. 2. For copies of all Orders in Council passed to authorise a commission to enquire into the claims of said settlers. Presented to the House of Commons, 26th March, 1890.—*Hon. Mr. Laurier*.....*Not printed.*
- 77.** Return to an order of the House of Commons, dated 19th March, 1890, showing salary and remuneration paid to Mr. Arthur Prieur, employee of the House, as translator or otherwise, and the total amount received by him since his employment in any capacity. Presented to the House of Commons, 31st March, 1890, by Hon. Mr. Speaker.....*Not printed.*
- 78.** Return to an order of the House of Commons, dated 19th March, 1890, for a return showing: 1. The actual cost of first construction of the Montreal Court House, 1851-57. 2. The amount spent for repairs since each year down to Confederation. Presented to the House of Commons, 1st April, 1890.—*Mr. Curran*.....*Not printed.*
- 79.** Return to an order of the House of Commons, dated 12th February, 1890, for a return showing: 1. The total amount of money expended in dredging McGregor's Creek, in the town of Chatham, Ontario. 2. The amount expended for piling and planking the same. The name of each contractor, and amount of their several contracts. 3. The amount of money paid property owners for damage done to their property in consequence of such dredging, with the name and amount paid each property owner. 4. The name and amount of all claimants whose claims have been rejected, or which are still under the consideration of the Government. Presented to the House of Commons, 1st April, 1890.—*Mr. Campbell*.....*Not printed.*
- 80.** Return to an order of the House of Commons, dated 24th February, 1890, for the report and plans of the Chief Engineer of the Department of Public Works employed to make a survey and examination, with a view to the construction of an inter-provincial bridge across the Ottawa River, between the village of La Passe, in the province of Ontario, and the village of Fort Coulonge, in the province of Quebec. Presented to the House of Commons, 1st April, 1890.—*Mr. Bryson*—
Not printed.
- 81.** Return to an order of the House of Commons, dated 24th February, 1890, for a return showing the number of self-binders, reapers and mowers exported from the Dominion during the past three years; giving the names of the exporters, the countries to which exported, and the amount of drawback allowed on each of the articles so exported. Presented to the House of Commons, 3rd April, 1890.—*Mr. Paterson (Brant)*.....*Not printed.*
- 82.** Return to an address of the House of Commons to His Excellency the Governor General, dated 22nd January, 1890, for copies of all correspondence between the officers of the Temperance Colonization Company, and the officers of the Saskatchewan Land and Homestead Company, and the Department of the Interior, or any member of the Government; and all correspondence between Rev. Alexander Sutherland and John T. Moore and the Department of the Interior, or any member of the Government, in relation to the location of lands and claims for placing immigrants on lands, and compensation for assisting immigration to the said lands, together with all Orders in Council relating to such claims. Presented to the House of Commons, 14th April, 1890.—*Mr. Somerville*—
Not printed.
- 82a.** Supplementary return to an address of the House of Commons, to His Excellency the Governor General, dated 22nd January, 1890, for copies of all correspondence between the officers of the Temperance Colonization Company and the officers of the Saskatchewan Land and Homestead Company and the Department of the Interior, or any member of the Government; and all correspondence between the Rev. Alexander Sutherland and John T. Moore and the Department of the

- Interior, or any member of the Government, in relation to the location of lands and claims for placing immigrants on lands, and compensation for assisting immigration to the said lands, together with all Orders in Council relating to such claims. Presented to the House of Commons, 18th April, 1890.—*Mr. Somerville* *Not printed.*
- 82b. Return to an order of the House of Commons, dated 17th March, 1890, for a return of all correspondence, memorials and agreements between the Government and the Temperance Colonization Company, together with correspondence of settlers, employees and members of the Company, relative to the operations of the said company. Presented to the House of Commons, 16th May, 1890.—*Mr. Wallace*..... *Not printed.*
83. Return to an order of the House of Commons, dated 10th March, 1890, for copies of all petitions and correspondence respecting the placing of a floating light opposite Yamachiche, in Lake St. Peter, River St. Lawrence. Presented to the House of Commons, 16th April, 1890.—*Mr. Rinfret*.
Not printed.
- 83a. Return to an order of the House of Commons, dated 19th March, 1890, for copies of all petitions, correspondence and documents whatsoever respecting the placing of a floating light on the St. Lawrence opposite the church of Ste. Croix, in the county of Lotbinière, in place of the buoy now located there. Presented to the House of Commons, 25th April, 1890.—*Mr. Rinfret* *Not printed.*
84. Report of Collingwood Schreiber, Esq., Chief Engineer and General Manager of Government Railways, on the completion of the location survey of the proposed line of railway between Harvey Station on the New Brunswick Railway, and a point on the Intercolonial Railway near Moncton *via* Fredericton, known as the "Harvey-Moncton Section of the Short Line Railway." Presented to the House of Commons, 24th April, 1890, by Sir John Macdonald *Not printed.*
85. Return to an order of the House of Commons, dated 10th March, 1890, for copies of forms of advertisement and of tender, of tenders received of the contract entered into in connection with a steam service between any ports in the Maritime Provinces and any West India ports; also all correspondence connected therewith between any of the public departments and any persons interested in the establishment of the said service. Presented to the House of Commons, 29th April, 1890—*Mr. Trow*..... *Not printed.*
86. Return to an order of the House of Commons, dated 24th January, 1890, for a return of all papers and correspondence between the Ontario Manufacturers' Association and the Dominion Government, during the years 1883, 1884 and 1885, on the subject of proposed legislation relating to factories. Presented to the House of Commons, 1st May, 1890.—*Mr. Edgar*..... *Not printed.*
87. Return to an order of the House of Commons, dated 30th January, 1890, for copy of report made and evidence taken by the court of enquiry ordered by the Department of Marine to investigate the loss of the steamer "Quinté," which was burned on Bay of Quinté in the autumn of 1889. Presented to the House of Commons, 2nd May, 1890.—*Mr. Platt*..... *Printed for Sessional Papers only.*
- 87a. Return to an order of the House of Commons, dated 5th March, 1890, for a return of all claims made by the Government since Confederation against individuals, companies or corporations for damages done to Government property by steamers, vessels or other craft; giving the names of vessels, etc., their owners, dates and items of each claim, distinguishing those paid and unpaid. Presented to the House of Commons, 2nd May, 1890.—*Mr. Cook*..... *Not printed.*
- 87b. Report of Lieut. Gordon, R.N., into the conduct of the master and mate of the steamship "Baltic," in connection with the outrage perpetrated on one Charles Hambly, a deck-hand of the said vessel, on the 26th August, 1889. Presented to the House of Commons, 14th May, 1890, by Hon. Mr. Colby..... *Printed for Sessional Papers only.*
- 87c. Return (*in part*) to an order of the House of Commons, dated 5th March, 1890, for a return of all claims made by the Government since Confederation against individuals, companies or corporations for damages done to Government property by steamers, vessels or other craft; giving the names of vessels, etc., their owners, dates and items of each claim, distinguishing those paid and unpaid. Presented to the House of Commons, 16th May, 1890.—*Mr. Cook*..... *Not printed.*
88. Return to an order of the House of Commons, dated 14th April, 1890, for copies of all agreements made between the Government, or the Minister of Railways, and the Western Union Telegraph Company, respecting the construction and operation of a telegraph line along the Cape Breton Railway. Presented to the House of Commons, 2nd May, 1890.—*Mr. Macdonald (Victoria)*—
Not printed.
89. Return to an order of the House of Commons, dated 14th April, 1890, for copies of the petitions, letters, and the plans and engineers' reports respecting the projected dam at Hungry Bay, in the county of Beauharnois. Presented to the House of Commons, 2nd May, 1890.—*Mr. Bergeron*—
Not printed.
90. Return to an order of the House of Commons, dated 21st April, 1890, for copies of all petitions and other documents relating to the building of the proposed branch railway to Matane. Presented to the House of Commons, 2nd May, 1890.—*Mr. Fiset*..... *Not printed.*

- 91.** Liquor License Act, 1883, memorandum of claims for fines, costs, &c., imposed on holders of Dominion Licenses for violations of the Provincial License Act. Presented to the House of Commons, 5th May, 1890, by Hon. J. Costigan..... *Printed for Sessional Papers only.*
- 91a.** Return to an order of the House of Commons, dated 10th March, 1890: 1. For a return, in detail, of all expenses attending the passage and enforcement of the Liquor License Act of 1883 up to date. 2. The amount of all law costs *re* its constitutionality. 3. The names of all the legal firm or firms employed by the Government, and the amount paid said firm or firms. Presented to the House of Commons, 16th May, 1890.—*Mr. Trow*..... *Not printed.*
- 92.** Return to an order of the House of Commons, dated 14th April, 1890, for copies of all correspondence between the Department of Militia and Defence and the officers of the staff of Military District No. 1 regarding the pay and allowances of said officers. Presented to the House of Commons, 6th May, 1890.—*Mr. Scriver*..... *Not printed.*
- 92a.** Return to an address of the House of Commons to His Excellency the Governor General, dated 21st April, 1890, for copies of all Orders in Council making appointments, promotions and changes in the Department of Militia and Defence, for the year ending 31st December, 1889. Presented to the House of Commons, 6th May, 1890.—*Mr. Lister*..... *Not printed.*
- 93.** Return to an order of the House of Commons, dated 21st April, 1890, for a return of the quantity and value of eggs imported into and exported from the provinces of Ontario and Quebec since 1st January last; also the countries they have been imported from and exported to. Presented to the House of Commons, 6th May, 1890.—*Mr. Guillet*..... *Printed for Sessional Papers only.*
- 94.** Correspondence respecting the surrender of the Anderson contract for the Atlantic Steamship Service. Presented to the House of Commons, 13th May, 1890, by Hon. G. E. Foster—
Printed for Sessional Papers only.
- 95.** Return to an order of the House of Commons, dated 24th January, 1890, for a return showing the total amount of expenditure to date on the Government Printing Bureau building, the total expenditure to date on type, presses and all other printing and binding machinery and material placed in the bureau; also the total amount paid in salaries and wages to officers and employees in the bureau from the 1st July, 1889, to 1st January, 1890. Presented to the House of Commons, 14th May, 1890.—*Mr. Innes*..... *Printed for Sessional Papers only.*
- 96.** Return (in part) to an order of the House of Commons, dated 23rd January, 1890, for a return showing the amount of money expended by the Dominion in each province since Confederation to the 30th of June, 1889, under the following heads: 1. Subsidies to railways in each province, excepting the Canada Pacific main line and Sault branch; 2. The several railways built by the Dominion in each Province, including the Intercolonial branches and extensions, but not the main line as originally constructed; 3. The buildings erected or purchased in each province, their location and cost. Presented to the House of Commons, 7th May, 1890.—*Mr. McMullen*—
Printed for both Distribution and Sessional Papers.
- 97.** Return to an order of the House of Commons, dated 31st March, 1890, for a statement showing the number of barrels of Canadian flour brought by sea or directly, or through the United States of America, into the several provinces of Nova Scotia, New Brunswick and Prince Edward Island, during the year 1889. Presented to the House of Commons, 16th May, 1890.—*Mr. Weldon (St. John)*..... *Not printed.*
- 98.** Return to an order of the House of Commons, dated 12th February, 1890, for a return showing the names of the six Pagans returned for the parish of Ste. Elizabeth, in the county of Joliette and province of Quebec, in the census returns of 1881, as appears from the original schedule of the enumerator for that parish. Presented to the House of Commons, 16th May, 1890.—*Mr. Charlton*.
Not printed.
- 99.** Return to an order of the House of Commons, dated 10th March, 1890, for copies of all papers connected with the seizure of the tug "Rooth" at Amherstburg, in July or August last, having a raft in tow, and bound from French River to Fort Erie. Presented to the House of Commons, 16th May, 1890.—*Mr. Charlton*..... *Not printed.*
- 100.** General statements and returns of baptisms, marriages and burials in the districts of Chicoutimi, Gaspé, Joliette and Montmagny, for the year 1889. Presented to the House of Commons, 16th May, 1890, by Hon. Mr. Speaker..... *Not printed.*
- 101.** Return to an address of the Senate to His Excellency the Governor General, dated 22nd April, 1890, for copies of all correspondence between the Minister or Deputy Minister of Justice, Inspector Moylan, or any official in connection with the Department of Justice, and the Warden, Deputy Warden, or any other official of the British Columbia Penitentiary, relating to the dismissal of John Wiggins, lately a guard in the aforesaid penitentiary. Presented to the Senate, 16th May, 1890.—*Hon. Mr. McInnes (New Westminster)*..... *Not printed.*

REPORT,
RETURNS AND STATISTICS
OF THE
INLAND REVENUES
OF THE
DOMINION OF CANADA
FOR THE
FISCAL YEAR ENDED 30th JUNE,
1889.

Presented to both Houses of Parliament by Command of His Excellency.

JOHN COSTIGAN,
Minister of Inland Revenue.



OTTAWA:
PRINTED BY BROWN CHAMBERLIN, PRINTER TO THE QUEEN'S MOST
EXCELLENT MAJESTY.

1889.

To His Excellency the Right Honorable Lord STANLEY of PRESTON, Governor General of Canada, &c., &c.

MAY IT PLEASE YOUR EXCELLENCY:

I have the honor to transmit to Your Excellency the RETURNS AND STATISTICS of Inland Revenues of the Dominion of Canada, for the Fiscal Year ended 30th June, 1889, as prepared and laid before me by the Commissioner of Inland Revenue.

All of which is respectfully submitted.

JOHN COSTIGAN,
Minister of Inland Revenue.

11th December, 1889.

CONTENTS.

	PAGE
REPORT of the Commissioner of Inland Revenue, for the Fiscal Year ended 30th June, 1889—	
FINANCIAL STATEMENTS, as detailed below	1-44
STATISTICS (Appendix A) do	45-96
EXPENDITURE, &c. (Appendix B) as detailed below	97-148
HYDRAULIC RENTS, &c. (Appendix C) as detailed below	149-153
INDEX, Alphabetical	<i>Vide end.</i>

FINANCIAL.

No. of Statement.		Pages
1	GENERAL REVENUE ACCOUNT—Showing Amount of Revenue accrued and collected from all sources during the Year ended 30th June, 1889	3
2	GENERAL EXPENDITURE ACCOUNT—Showing the cost of collecting the above	4-5
3	EXCISE COLLECTION DIVISIONS—In account with Revenue	6-7
4	do do do Expenditure	8 to 11
5	HYDRAULIC RENTS, &c.—Summary Statement of Lessees' Account	12
6	BRIDGES, FERRIES, &c., Lessees, &c., of—In account with Revenue	13
7	CULLING TIMBER—Supervisor and Deputy Supervisor—In account with Revenue	14
8	do do do do Expenditure	15
9	BILL STAMPS, Distributors of—In account with Inland Revenue Department	16
10	LAW STAMPS do do	16
11	SUNDRY MINOR REVENUES	17
12	SUNDRY MINOR EXPENDITURES	17
13	COMPARATIVE STATEMENT of Exciseable Articles taken for Consumption, during the years ended 30th June, 1887, 1888 and 1889, respectively	18-19
14	STATEMENTS showing the amounts deposited monthly (by Inland Revenue Officers and others) to the credit of the Honorable the Receiver-General, on account of each of the above Revenues, respectively	20 to 23
15	COMPARATIVE MONTHLY STATEMENT of Excise Revenue accrued—Showing increase or decrease of Revenue yielded by each article, respectively, during each month of the Fiscal Year, as compared with the respective periods of the previous year	24-25
16	REFUNDS—Statement of—Showing names of parties to whom, and under what authority, duties were refunded	26 to 30
17	DEPARTMENTAL EXPENDITURE—Showing Expenditure on account of the Inside Service of the Department	31
18	WEIGHTS AND MEASURES, GAS AND LAW STAMPS—Statement showing Revenue accrued	32
19 (a)	do do Inspection Divisions—In account with Revenue	33-34
19 (b)	do do Old do do do	35
20	GAS AND LAW STAMPS—Distributors of—In account with Inland Revenue Department	36-37
21 (a)	WEIGHTS AND MEASURES—Inspection Divisions—In account with Expenditure	38-39
21 (b)	do do Old do do do	40
22	GAS—Inspection Districts—In account with Expenditure	41-42
23	STATEMENT showing the Amount Voted, and the Expenditure Authorized, for each Service for 1888-89	43

CONTENTS—*Continued.*
STATISTICS—(APPENDIX A.)

EXCISE.

	Spirits.	Malt.	Malt Liquor.	Manufactured Tobacco.	Canada Twist Tobacco.	Raw Leaf Tobacco.	Cigars.	Petroleum.	Bonded Manufactures.
RETURN OF MANUFACTURES—Showing the number of Licenses issued and Fees collected, the materials used, the quantities produced, the amount of duties collected ex-manufactory, and the amount of duties accruing upon exciseable articles warehoused	46	56	62	64	.....	.....	74	.....	84
COMPARATIVE STATEMENT of the above, for the years ended 30th June, 1888 and 1889, respectively	48	57	63	66	.....	.....	76	.....	86
RETURN OF DISTILLERIES—Showing their transactions in the Dominion of Canada, during the year ended 30th June, 1889	50	.....	.....	.....	.....	.....	.....	.....	.....
RETURN OF WAREHOUSE TRANSACTIONS—Showing the quantity of exciseable goods remaining in bonded warehouses of each Collection Division, respectively, from previous years; quantities placed in warehouse during fiscal year ended 30th June, 1889; quantities placed in warehouse from other Collection Divisions; also, quantities ex-warehoused for consumption, with duty accrued thereon; quantities exwarehoused to be re-warehoused in other Collection Divisions; quantities ex-warehoused for exportation; also, quantities used in bonded factories, and quantities remaining in warehouse, 30th June, 1889	52	58	.....	69	71	.....	78	.....	88
COMPARATIVE STATEMENT of the above, for the years ended 30th June, 1888 and 1889, respectively	54	60	.....	70	72	.....	80	.....	90
RETURN OF REVENUE collected from Canada Twist Tobacco .....	.....	.....	.....	.....	.....	73	.....	.....	.....
COMPARATIVE STATEMENT of the above for the years ended 30th June, 1888 and 1889, respectively .....	.....	.....	.....	.....	.....	73	.....	.....	.....
RETURN OF FEES for Inspection of Petroleum, for the year ended 30th June, 1889 .....	.....	.....	.....	.....	.....	.....	.....	82	.....
COMPARATIVE STATEMENT of Petroleum Inspection Fees, for the years ended 30th June, 1888 and 1889, respectively .....	.....	.....	.....	.....	.....	.....	.....	83	.....

CULLING TIMBER.

No. of Statement.		Page
27	Timber culled at Port of Quebec; description of Timber, Measurements, Rates, of Office and Cullers' Fees charged, and Revenue accrued	92
28	As above, for Ports of Montreal, Lachine and Sorel	94
29	do Port of Three Rivers	96

CONTENTS—*Concluded.*

EXPENDITURE—(APPENDIX B.)

	Inside Service.	Excise.	Cullers.	Weights and Measures.	Gas.	Adulteration of Food.
	Page.	Page.	Page.	Page.	Page.	Page.
SALARIES.						
Paid to each Officer employed in collecting Revenue.						
SUPERANNUATION.						
How much deducted from each Officer's salary.	128	98	116	133	138	125
CONTINGENCIES.						
Authorized by the Department for office rent, fuel, &c.						
					Page.	
Distribution of Seizures.....					121	
List of Persons employed during year ended 30th June, 1889.....					142	
do a portion of the year do.....					148	

HYDRAULIC RENTS—(APPENDIX C.)

	Page.
Amount due from each Lessee, 1st July, 1888.....	150
do accrued during the year ended 30th June, 1889.....	
do of abatements authorised.....	
do paid by each Lessee, during the year ended 30th June, 1889.....	
do remaining due by each Lessee on 30th June, 1889.....	

REPORT

OF THE

COMMISSIONER OF INLAND REVENUE.

To the Honorable
The Minister of Inland Revenue.

SIR,—Herewith I have the honor to submit statements of the Inland Revenues collected by this Department during the fiscal year ended 30th June, 1889, with the usual information as to the cost of collection and statistics respecting the sources whence those revenues were derived.

The following summary comparison shows the accrued revenue for the years ended 30th June, 1885, 1886, 1887, 1888, and 1889 respectively :—

—	1885.	1886.	1887.	1888.	1889.
	\$		\$	\$	\$
Excise.....	6,438,688	5,883,580	6,466,151	6,010,561	6,892,612
Public Works other than Canals.....	9,296	11,287	11,950	13,708	10,457
Culling Timber.....	28,557	30,073	19,707	15,096	21,416
Weights and Measures, Gas and Law Stamps.....	40,504	42,001	43,621	46,033	50,034
Other Revenues.....			231	56	21
	6,517,045	5,966,941	6,541,660	6,085,454	6,974,540
Canal Revenue.....	400,590	429,390	436,625	418,945	.....
Total.....	6,917,635	6,396,331	6,978,285	6,504,399	6,974,540

By the Act 52 Vic., Chap. 19, the duty of collecting canal tolls and slide and boomage dues was transferred to the Department of Railways and Canals and Public Works respectively.

These revenues will therefore in future be omitted from the comparative tables.

It will be observed, however, that notwithstanding this fact the gross revenue collected by this Department is in excess of that of last year by nearly half a million dollars.

Excluding these items, the revenue as compared with that of 1888 shows an increase of \$889,086.

The following statement exhibits the details of Excise Revenue accrued during the undermentioned fiscal years:—

	1.	2.	3.	4.	5.
	1885.	1886.	1887.	1888.	1889.
	\$	\$	\$	\$	\$
Spirits.....	4,281,027	3,214,075	3,737,339	3,099,016	*3,874,022
Malt Liquor.....	6,344	6,189	7,045	6,997	12,710
Malt.....	477,184	382,572	433,129	493,030	518,239
Cigars.....	318,357	560,351	524,281	554,067	563,172
Tobacco.....	1,270,933	1,629,604	1,668,002	1,740,542	1,840,522
Petroleum.....	27,520	29,181	31,989	36,569	35,745
Manufactures in Bond.....	44,090	46,523	50,005	53,312	28,082
Seizures.....	1,256	2,697	2,029	13,066	4,880
Other Receipts.....	11,977	12,388	12,331	13,962	15,240
Totals.....	6,438,688	5,883,580	6,466,150	6,010,561	6,892,612

*This amount exceeds that shown by Statistical Statements Nos. 1 and 4, the reason being that an over-collection of \$414.15 was made in Prescott Division, which was afterwards refunded.

The chief increase in Excise Revenue accrued is from spirits, such increase having amounted to \$882,051.

Probably this is in great measure due to duty-paid alcohol having taken the place of methylated spirits in the preparation of many of the tinctures and liniments made up by druggists, methylated spirits being only permitted to be used in the mechanical arts under special bonds.

The quantity of spirits produced during the year was 5,847,508 proof gallons, against 5,514,589 gallons during the preceding year. The raw material used in their production being as follows:—

	Lbs.
Malt.....	4,859,031
Indian Corn.....	77,666,625
Rye.....	15,006,917
Wheat.....	99,087
Oats.....	1,285,281
Barley.....	56,000
	98,972,941
	98,972,941

The transactions of the several distilleries will be found stated in detail in Appendix A (Statement No. 3.)

	Proof Gallons.
There were on 1st July, 1888, in process of manufacture	111,064
Manufactured during the fiscal year.....	5,847,508
Returned to distilleries for re-distillation	115,237
Received into distilleries from other sources :	
Duty paid.....	3,864
In bond	987
	4,851
	6,078,660

These were disposed of as follows:—

Placed in warehouse in bond under Crown lock.....	5,915,673
Fusil oil extracted by re-distillation.....	22,401
Destroyed by fire.....	968
Deficiency arising from rectification	22,590
Remaining in process of manufacture 30th June, 1889, per actual stock-taking.....	117,028
	6,078,660

The following statement shows the transactions in Spirits during the year ended 30th June, 1889, and the four preceding years:—

Fiscal Year.	1.	2.	3.	4.	5.	6.	7.	8.	9.
	In Warehouse at beginning of Year.	Warehoused during the Year. Ex-Distillery.	Otherwise Warehoused.	Taken for Consumption.	Exported.	Used in Bonded Factories.	Otherwise Accounted for.	For Re-Distillation.	In Warehouse at end of period.
	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.
1884-85.....	2,201,034	3,192,622	14,249	3,888,012	10,322	264,804	2,570	.....	1,242,197
1885-86.....	1,242,197	4,290,456	11,276	2,412,818	9,310	287,209	2,119	.....	2,832,473
1886-87.....	2,832,473	4,890,187	15,442	2,864,935	4,597	301,503	3,090	.....	4,563,977
1887-88.....	4,563,977	5,649,632	*44,609	2,326,327	7,889	335,785	49,672	115,337	7,423,208
Totals.....	10,839,681	18,022,897	85,576	11,492,092	32,118	1,189,301	57,451	115,337	16,061,855
Annual average of four years ended 30th June, 1888.....	2,959,920	4,505,724	21,394	2,873,023	8,029	297,325	11,863	28,834	4,015,464
1888-89.....	7,423,208	5,915,673	16,769	2,960,447	8,731	218,142	103,924	116,224	9,948,182

In addition to the quantities of domestic spirits shown in column 6, the following quantities of imported spirits were used in bonded factories during the same period, viz:—1884-85, 11,372 pf. galls.; 1885-86, 9,670 pf. galls.; 1886-87, 15,425 pf. galls.; and 1887-88, 32,884 pf. galls.

* Of this amount 32,884 gallons were warehoused on importation and 8,957 gallons were seized spirits, subsequently warehoused. The remaining 2,768 gallons is explained at the foot of Statement No. 4 Appendix A.

The following statement exhibits the entire quantities upon which duties were collected during the several years recited therein. The total column will be found to accord with the figures shown in Financial Statement No. 13:—

Fiscal Year.	Canadian Spirits.		Imported spirits used in Bonded Factories. Paid difference between Customs and Excise Duty.	Total quantity upon which duty was Collected.	Memorandum of Revenue accrued, including License Fees.
	Paid duty. Ex-Distillery.	Paid duty. Ex-Warehouse			
	Pf. Gallons.	Pf. Gallons.	Pf. Gallons.	Pf. Gallons.	\$
1884-85	386,710	3,888,012	11,394	4,286,116	4,281,027
1885-86	65,280	2,412,818	9,670	2,487,768	3,214,075
1886-87	1,904	2,364,935	15,426	2,882,265	3,737,338
1887-88	46,505	2,326,327	32,884	2,405,716	3,099,016
Total	500,399	11,492,092	69,374	12,061,865	14,331,456
Annual average of four years ended 30th June, 1888.	125,100	2,873,023	17,343	3,015,466	3,582,864
1888-89.	12,485	2,945,124	15,322	2,972,931	3,873,607

The quantity manufactured was 5,847,508 proof gallons as against 5,514,589.

The quantity entered for consumption was 2,960,447 proof gallons, as compared with an average consumption during the preceding four years of 2,873,023.

The duty and license fees accrued amounted to \$3,873,607, as against an annual average since 1884-85 of \$3,582,864, and for last year \$3,099,016.

The increase is probably due to the withdrawal from the market of methylated spirits for other purposes than the mechanical arts.

The quantity used in bonded factories has been curtailed more than one-third since the Department undertook the production and sale of methylated spirits.

The products manufactured therefrom were 619,620 gallons of vinegar, having an acetic strength of 6 per cent., and 9,561 lbs. of crude fulminate, all the latter being exported on completion of manufacture.

Appendices A and B show the consumption, per head of the population, of spirits, tobacco and other goods subject to Excise and similar goods subject to Customs. It must be borne in mind, however, that a large proportion of the goods entered for consumption at the chief importing centres is consumed beyond the limits of the Province in which those duties are paid.

MALT AND MALT LIQUORS :

The following statement shows the transactions in Malt during the year 1888-89, and the four years preceding :—

Fiscal Year.	1.	2.	3.	4.	5.	6.	7.
	In Warehouse at Commencement of Period.	Manufactured during the Year.	Taken for Consumption.	Exported.	Otherwise Accounted for.	In Warehouse at end of Period.	Memorandum of Revenue accrued, including License Fees.
	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	\$
1884-85.....	25,420,719	49,517,962	47,005,917	11,868,299	1,150,592	14,913,873	483,528
1885-86.....	14,913,873	48,212,695	37,604,708	9,793,202	921,201	14,807,457	388,761
1886-87.....	14,807,457	54,662,804	42,630,440	6,064,360	505,077	20,270,384	440,175
1887-88.....	20,270,384	54,282,943	48,640,467	5,470,338	671,923	19,770,599	500,027
Total.....	75,412,433	206,676,404	175,881,532	33,196,199	3,248,793	69,762,313	1,812,491
Annual average of 4 years ended 30th June, 1888.	18,852,358	51,669,101	43,970,383	8,299,049	814,676	17,440,578	453,123
1888-89.....	19,770,599	60,500,427	51,111,429	3,339,627	1,055,348	24,764,622	530,949

The production of malt is in excess of the average of the preceding four years by nearly 20 per cent. ; and the consumption has increased from an average of 43,970,383 pounds to 51,111,429.

The exports continue to fall off at a rapid ratio.

The revenue accrued from malt was \$530,949, against an average for four years preceding of \$453,123.

TOBACCO :

The following table exhibits the transactions during the Fiscal Year in Tobacco, Snuff and Cigarettes:—

Fiscal Year.	1. In Warehouse 1st July.	2. Manufactured during the Year.	3. Taken for Consumption.	4. Exported.	5. Otherwise Accounted for.	6. In Warehouse 30th June.	7. Raw Leaf taken for Consumption.		8. Total Tobacco taken for Consumption.	9. Duty Collected thereon, including License Fees.
							Canadian.	Foreign.		
1884-85.....	Lbs. 2,287,834	Lbs. 10,509,217	Lbs. 11,061,514	Lbs. 600,115	Lbs. 59,192	Lbs. 1,026,230	Lbs.	Lbs. 75	Lbs. 11,061,589	Lbs. 1,270,933
1885-86.....	Lbs. 1,026,230	Lbs. 9,594,121	Lbs. 8,507,074	Lbs. 454,681	Lbs. 46,287	Lbs. 1,612,409	Lbs.	Lbs. 142	Lbs. 8,507,216	Lbs. 1,629,604
1886-87.....	Lbs. 1,612,409	Lbs. 9,114,944	Lbs. 8,816,873	Lbs. 98,980	Lbs. 25,262	Lbs. 1,791,588	Lbs.	Lbs. 20	Lbs. 8,816,593	Lbs. 1,668,002
1887-88.....	Lbs. 1,791,588	Lbs. 10,608,026	Lbs. 9,248,034	Lbs. 87,720	Lbs. 39,455	Lbs. 3,024,405	Lbs.	Lbs.	Lbs. 9,248,034	Lbs. 1,740,542
Total.....	Lbs. 6,668,061	Lbs. 39,826,308	Lbs. 37,633,195	Lbs. 1,236,396	Lbs. 170,146	Lbs. 7,454,632	Lbs.	Lbs. 237	Lbs. 37,633,432	Lbs. 6,309,081
Average for four years ended 30th June, 1888.....	Lbs. 1,667,015	Lbs. 9,981,577	Lbs. 9,408,299	Lbs. 309,099	Lbs. 42,536	Lbs. 1,863,658	Lbs.	Lbs. 59	Lbs. 9,408,358	Lbs. 1,577,270
1888-89.....	Lbs. 3,024,405	Lbs. 9,003,065	Lbs. 9,749,213	Lbs. 110,574	Lbs. 53,422	Lbs. 2,114,261	Lbs.	Lbs. 20	Lbs. 9,749,233	Lbs. 1,840,522

11

27. The following is a statement of Canadian tobacco taken for use during the last five years :—

Fiscal Year.	Leaf and Twist	Taken for	Total.
	paid duty.	use in Manufac- tories.	
	Lbs.	Lbs.	Lbs.
1884-85.....	340,874	154,847	495,721
1885-86.....	93,940	305,751	399,691
1886-87.....	91,593	426,223	517,816
1887-88.....	77,104	599,231	676,335
1888-89.....	74,071	711,334	785,405

The quantity of tobacco taken for consumption exceeds that of any year since the year 1884-85, when the duty was only 12 cents per pound, against a present rate of 20 cents.

The duty realised therefrom being as follows :—

Tobacco, snuff and cigarettes.....	\$1,840,522
Cigars.....	563,172
	<u>\$2,403,694</u>

against an annual average for four years preceding of \$2,066,534.

The following statement shows the quantity of Canadian roll tobacco which paid duty, and the divisions within which such duty was collected. The quantities shown are included in the foregoing statement (column 3.) :—

DIVISIONS.	LICENSESES.		Tobacco paid duty during year ended 30th June, 1889.	Duty Collected, including Fees.
	No.	Amount.		
		\$	Lbs.	\$ cts.
Cornwall.....			50	2 50
Ottawa.....			298	14 90
Beauharnois.....	5	10 00	1,108½	65 43
Iberville.....	1	2 00	180	11 00
Joliette.....	26	52 00	48,203	2,462 15
Montreal.....	44	88 00	18,142	995 10
Quebec.....	1	2 00	160	10 00
Terrebonne.....	18	36 00	5,930	332 50
Total.....	95	190 00	74,071½	3,893 58
Total of previous years.....	81	162 00	77,104	4,017 20

The following statement shows the transactions in Cigars during the fiscal year ended 30th June, 1889, and the four years preceding:—

Fiscal Year.	1 In Warehouse 1st July.	2 Manufactured during the Year.	3 Assessment to bring production up to Standard.	4 Taken for Consumption.	5 Exported.	6 Otherwise Accounted for.	7 In Warehouse 30th June.	8. Memorandum of Revenue accrued including License Fees.
	No.	No.	No.	No.	No.	No.	No.	\$.
1884-85.....	7,070,575	82,352,178	.....	78,869,878	236,375	10,000	10,306,500	318,357
1885-86.....	10,306,500	90,427,275	346,889	92,046,289	124,750	163,000	8,746,625	560,351
1886-87.....	8,746,625	85,587,505	222,223	85,974,823	33,475	45,250	8,505,805	524,281
1887-88.....	8,505,805	93,098,838	47,685	90,783,558	59,500	.....	10,809,270	554,067
Totals.....	34,629,505	351,465,796	616,797	347,674,548	454,100	218,250	38,368,200	1,957,056
Annual average of four years ended 30th June, 1888.....	8,657,376	87,866,449	154,149	86,918,637	113,525	54,562	9,592,050	489,264
1888-89.....	10,809,270	92,590,012	11,388	92,599,820	17,675	.....	10,793,175	563,172

The revenue derived from goods manufactured in bond during the past five years has been as follows:—

1884-85	\$44,090
1885-86	46,523
1886-87	50,005
1887-88	53,312
1888-89	28,082

INSPECTION OF PETROLEUM :

The number of packages of Canadian petroleum inspected during the year is 255,442, and the fees collected thereon \$22,948.93.

The number of imported, inspected by officers of the Department, is 52,409, and the fees collected thereon \$12,795.90.

PUBLIC WORKS :

The revenue from this source was as follows:—

—	1887-88.	1888-89.	Increase.	Decrease.
	\$	\$	Per cent.	Per cent.
Hydraulic and other Rents.....	3,151	6,052	92.06	
Minor Public Works.....	5,563	4,405		20.81

By the Act 52 Victoria, Chapter 19, the collection of canal revenues was entrusted to the Department of Railways and Canals, and that of slides and booms to the Department of Public Works.

The statistics in reference to these public works are therefore discontinued, and will be found in the reports of those Departments.

CULLING TIMBER :

The amount accrued upon culling of timber was, during 1888-89, \$21,416.07; the cost of the service having been \$48,390.

WEIGHTS AND MEASURES AND GAS :

The usual special reports in relation to these services have been prepared, containing full statistical information.

The revenue accrued from these services and from law stamps of the Supreme and Exchequer Courts was \$50,033.89, being \$4,001 in excess of the previous year.

PREVENTION OF ADULTERATION OF FOOD AND AGRICULTURAL FERTILIZERS :

The usual supplementary report in relation to this service will be submitted, containing details of the work done and the reports of the analysts.

INSPECTION OF STAPLES :

The usual statistics in relation to this service will be found in Appendices C. and D.

METHYLATED SPIRITS :

The quantity of methylated spirits manufactured during the year was 100,283 gallons, of which 97,472 gallons were sold, thereby leaving 2,811 gallons in warehouse.

I have the honor to be, Sir,

Your obedient servant,

E. MIALL,

Commissioner.

APPENDIX 3.

TABLE showing the Annual Consumption per head of the undermentioned Articles paying Excise or Customs Duties in the respective Provinces and in the Dominion, since Confederation.

YEARS.	ONTARIO.					QUEBEC.					NEW BRUNSWICK.					NOVA SCOTIA.					PRINCE EDWARD ISLAND.					MANITOBA AND NORTH-WEST TERRITORIES.					BRITISH COLUMBIA.					DOMINION.									
	Spirits.	Beer.	Wine.	Tobacco.	Petroleum.	Spirits.	Beer.	Wine.	Tobacco.	Petroleum.	Spirits.	Beer.	Wine.	Tobacco.	Petroleum.	Spirits.	Beer.	Wine.	Tobacco.	Petroleum.	Spirits.	Beer.	Wine.	Tobacco.	Petroleum.	Spirits.	Beer.	Wine.	Tobacco.	Petroleum.	Spirits.	Beer.	Wine.	Tobacco.	Petroleum.	Spirits.	Beer.	Wine.	Tobacco.	Petroleum.					
	Galls.	Galls.	Galls.	Lbs.	Galls.	Galls.	Galls.	Galls.	Lbs.	Galls.	Galls.	Galls.	Galls.	Lbs.	Galls.	Galls.	Galls.	Galls.	Lbs.	Galls.	Galls.	Galls.	Galls.	Lbs.	Galls.	Galls.	Galls.	Galls.	Lbs.	Galls.	Galls.	Galls.	Lbs.	Galls.	Galls.	Galls.	Lbs.	Galls.	Galls.	Galls.	Lbs.	Galls.			
1861.....																																									1.621	1.973	.098	1.815
1868.....	1.534	2.156	1.596	.094	1.278	2.319	.308	1.804	.073	1.050	.519	.209	2.661	.480	.909	.450	.193	.143	.480																1.604	2.269	.174	1.738	.193					
1869.....	1.093	2.172	.034	1.569	.836	.801	2.120	.263	1.966	.054	.867	.995	.071	1.734	.443	.742	.825	.075	1.895	.347																1.124	2.290	.115	1.755	.575					
1870.....	1.298	2.072	.055	1.831	1.537	1.247	1.988	.351	2.692	.279	1.074	.634	.100	2.425	.712	.692	.859	.081	2.128	.471																1.434	2.163	.195	2.190	1.103					
1871.....	1.420	3.758	.057	1.626	2.388	1.377	2.065	.354	2.588	.189	1.214	.613	.128	2.536	1.050	.759	1.081	.118	1.830	.581																1.578	2.490	.259	2.052	1.591					
1872.....	1.539	3.005	.082	2.179	1.690	1.540	2.172	.443	2.879	.501	1.254	.751	.128	2.557	.747	.827	.986	.133	2.473	.564																1.723	2.774	.257	2.481	1.302					
1873.....	1.444	3.522	.094	1.681	2.032	1.541	2.468	.387	2.524	.193	1.358	.837	.151	2.181	.860	.839	.954	.100	1.612	.629																1.682	3.188	.238	1.999	1.387					
1874.....	1.923	3.379	.103	2.079	2.292	1.614	2.273	.478	3.414	.361	1.362	.708	.201	2.472	.968	.928	.916	.133	2.125	.653																1.994	3.012	.288	2.566	1.618					
1875.....	1.256	3.696	.055	1.723	2.244	1.215	2.322	.259	2.307	.318	1.057	.639	.066	1.794	.950	.689	.811	.062	1.639	.755																1.394	3.091	.149	1.915	1.589					
1876.....	1.369	3.383	.065	2.032	2.325	1.262	2.212	.387	2.744	.476	.950	.636	.087	2.405	.968	.653	.996	.077	2.226	.815	.849	.932	.098	1.706	.662	.726	1.077	.205	2.582	.185	1.288	3.478	.430	2.936	.598	1.204	2.454	.177	2.316	1.360					
1877.....	1.019	3.109	.028	1.971	1.842	1.128	2.108	.208	2.086	.288	.742	.633	.064	2.609	1.092	.659	.794	.064	1.876	.660	.748	.875	.045	1.588	.717	.294	.627	.012	2.275	.128	1.089	3.196	.330	2.723	.754	.975	2.322	.096	2.051	1.103					
1878.....	1.002	3.013	.021	1.879	1.126	1.872	.223	1.997886	.782	.056	2.461492	.828	.050	1.754416	.651	.025	1.594533	1.468	.053	3.676	1.397	3.422	.454	3.118960	2.169	.096	1.976					
1879.....	1.404	3.281	.030	1.907	1.072	1.660	.230	1.939756	.646	.059	2.251516	.767	.058	1.679609	.516	.036	1.618814	1.851	.072	4.051	1.819	3.349	.519	3.389	1.131	2.209	.104	1.954					
1880.....	.708	3.478	.020	1.958869	1.598	.183	1.738590	.486	.025	2.447430	.519	.031	1.812425	.561	.014	1.327813	2.479	.053	4.270	1.010	3.187	.410	2.132715	2.248	.077	1.936					
1881.....	.936	3.548	.025	2.008	1.150	1.723	.236	2.118753	.456	.044	2.548527	.603	.049	1.841530	.381	.019	1.287385	1.156	.010	1.311	1.038	2.699	.417	2.886922	2.293	.099	2.035					
1882.....	1.011	4.250	.029	2.068	1.248	2.004	.276	2.279883	.649	.049	2.517539	.690	.062	1.870425	.269	.013	1.066767	2.150	.072	2.460	1.330	3.211	.667	3.491	1.009	2.747	.120	2.150					
1883.....	1.075	4.508	.037	2.183	1.380	1.967	.304	2.474932	.790	.058	2.627579	.629	.063	1.842410	.174	.030	1.107840	2.818	.094	2.638	1.526	4.060	.803	4.464	1.090	2.882	.135	2.280					
1884.....	.987	4.519	.030	2.260	1.271	2.067	.265	3.224815	.805	.056	1.792573	.782	.061	1.811337	.209	.009	1.228677	2.208	.043	2.341	1.459	4.863	.860	3.896998	2.924	.117	2.476					
1885.....	1.334	3.990	.028	2.175	1.211	1.952	.243	3.767753	.859	.044	2.130536	.772	.054	1.985412	.296	.009	1.348592	1.605	.043	2.051	1.750	5.192	.980	2.945	1.126	2.639	.109	2.623					
1886.....	.654	4.220	.020	1.502920	2.207	.230	3.327560	.973	.044	1.646463	.807	.060	1.416551	.330	.014	1.587490	1.722	.040	2.017	1.633	5.471	.899	2.561711	2.839	.110	2.052					
1887.....	.689	4.555	.020	1.905	1.027	2.578	.225	2.774578	.912	.032	1.638441	.634	.032	1.355241	.406	.021	1.421456	1.826	.033	1.420	1.563	5.858	.878	5.545746	3.084	.095	2.062					
1888.....	.580	4.856	.022	1.868927	2.609	.235	2.822515	.927	.036	1.716363	.897	.038	1.643238	.328	.009	1.462275	1.679	.034	1.412	1.600	6.744	.395	2.471645	3.247	.094	2.093					
1889.....	.732	4.852	.025	1.912	1.080	2.544	.236	2.945605	.948	.040	1.967456	1.127	.047	1.624197	.523	.003	1.467609	3.080	.062	2.527	1.956	8.122	.526	2.263776	3.263	.097	2.153					
Average.....	1.136	3.606	.044	1.905	1.195	2.128	.287	2.564889	.736	.080	2.232619	.806	.075	1.753456	.461	.025	1.415591	1.839	.059	2.502	1.461	4.491	.612	3.201	1.176	2.633	.143	2.116					

XX
APPENDIX 3.

TABLE showing the Revenue per head derived annually since Confederation from the undermentioned Articles paying Excise or Customs Duties in the respective Provinces and in the Dominion.

YEARS.	ONTARIO.					QUEBEC.					NEW BRUNSWICK.					NOVA SCOTIA.					PRINCE EDWARD ISLAND.					MANITOBA AND NORTH-WEST TERRITORIES.					BRITISH COLUMBIA.					DOMINION.				
	Spirits.	Beer.	Wine.	Tobacco.	Petroleum.	Spirits.	Beer.	Wine.	Tobacco.	Petroleum.	Spirits.	Beer.	Wine.	Tobacco.	Petroleum.	Spirits.	Beer.	Wine.	Tobacco.	Petroleum.	Spirits.	Beer.	Wine.	Tobacco.	Petroleum.	Spirits.	Beer.	Wine.	To acco.	Petroleum.	Spirits.	Beer.	Wine.	Tobacco.	Petroleum.					
1868.....	1.109	.114		.163	.006	1.001	.111	.094	.218	.008	.870	.030	.068	.157	.039	.894	.033	.045	.112	.048															1.028	.097	.043	.176	.014	
1869.....	.841	.110	.014	.169	.061	.666	.082	.074	.217	.007	.786	.049	.027	.216	.068	.706	.057	.030	.200	.045														.761	.092	.037	.193	.041		
1870.....	.997	.101	.019	.209	.105	1.016	.078	.099	.326	.020	.957	.038	.035	.287	.057	.652	.055	.034	.244	.043														.962	.085	.049	.259	.061		
1871.....	1.080	.122	.021	.265	.130	1.127	.082	.106	.431	.015	1.079	.039	.048	.405	.071	.766	.066	.050	.290	.045														1.059	.095	.056	.336	.077		
1872.....	1.182	.135	.030	.368	.110	1.259	.101	.134	.510	.035	1.128	.047	.050	.416	.058	.765	.057	.054	.386	.046														1.160	.108	.070	.422	.076		
1873.....	1.115	.155	.033	.286	.135	1.258	.107	.122	.471	.019	1.233	.055	.057	.347	.084	.780	.060	.042	.251	.075														1.135	.120	.066	.350	.084		
1874.....	1.507	.154	.042	.351	.154	1.349	.097	.162	.615	.032	1.255	.053	.075	.404	.101	.887	.059	.056	.337	.079														1.363	.119	.086	.442	.103		
1875.....	1.150	.140	.033	.379	.150	1.200	.110	.134	.529	.029	1.158	.047	.044	.389	.104	.788	.057	.044	.333	.083														1.127	.114	.069	.428	.098		
1876.....	1.258	.132	.031	.443	.153	1.269	.081	.153	.623	.039	1.055	.046	.043	.406	.111	.746	.049	.038	.455	.095	.976	.046	.052	.344	.115	.776	.037	.108	.684	.033	1.545	.254	.184	1.003	.138	1.182	.098	.075	.513	.105
1877.....	.927	.142	.021	.425	.126	1.101	.092	.110	.463	.023	.812	.039	.043	.540	.104	.750	.072	.044	.384	.066	.851	.052	.033	.319	.100	.294	.036	.014	.557	.021	1.289	.230	.283	.887	.109	.949	.109	.057	.446	.084
1878.....	.912	.202	.012	.410		1.100	.119	.112	.450		.955	.074	.033	.537		.552	.079	.036	.365		.469	.047	.002	.319		.534	.096	.039	.914		1.647	.231	.325	1.057		.927	.147	.052	.439	
1879.....	1.283	.186	.019	.424		1.068	.079	.118	.472		.830	.051	.039	.493		.587	.063	.039	.351		.687	.029	.027	.325		.905	.106	.051	1.043		2.163	.338	.351	1.147		1.095	.125	.057	.449	
1880.....	.720	.121	.016	.422		.950	.052	.124	.304		.690	.028	.022	.509		.532	.036	.032	.370		.525	.021	.015	.268		.864	.087	.046	.989		1.331	.198	.281	.928		.772	.081	.055	.428	
1881.....	.961	.120	.021	.437		1.246	.059	.165	.463		.880	.028	.039	.539		.646	.039	.047	.380		.673	.017	.018	.260		.400	.041	.008	.275		1.342	.151	.287	.833		.900	.081	.073	.443	
1882.....	1.030	.145	.026	.460		1.355	.069	.197	.534		1.034	.039	.044	.543		.665	.038	.055	.385		.547	.012	.012	.215		.810	.086	.139	.564		1.691	.182	.443	1.017		1.084	.098	.092	.485	
1883.....	1.121	.151	.031	.444		1.513	.065	.206	.542		1.087	.051	.045	.504		.717	.044	.056	.342		.537	.010	.025	.201		.958	.143	.112	.508		1.918	.023	.486	1.160		1.186	.103	.097	.473	
1884.....	1.008	.150	.025	.324		1.381	.067	.177	.490		.949	.049	.040	.257		.716	.044	.052	.236		.445	.013	.008	.149		.715	.125	.039	.347		1.828	.299	.537	.861		1.074	.104	.082	.365	
1885.....	1.350	.166	.023	.322		1.317	.082	.157	.569		.890	.046	.031	.312		.667	.038	.043	.265		.546	.018	.008	.163		.631	.087	.036	.306		2.182	.283	.583	.836		1.198	.111	.074	.393	
1886.....	.869	.139	.019	.346		1.312	.052	.152	.856		.861	.039	.033	.385		.763	.030	.048	.318		.983	.021	.013	.318		.672	.097	.032	.253		2.615	.263	.536	1.118		1.007	.091	.074	.502	
1887.....	.910	.147	.017	.450		1.462	.068	.153	.735		.882	.044	.024	.375		.700	.026	.031	.316		.362	.021	.017	.134		.622	.091	.022	.401		2.472	.330	.523	.938		1.045	.100	.066	.514	
1888.....	.812	.166	.018	.406		1.351	.071	.156	.716		.808	.048	.027	.383		.612	.039	.035	.340		.416	.017	.008	.294		.390	.077	.024	.328		2.675	.332	.326	.843		.944	.110	.066	.509	
1889.....	.983	.173	.020	.469		1.567	.070	.156	.748		.939	.050	.029	.435		.744	.048	.038	.360		.345	.023	.003	.270		.842	.136	.043	.564		3.151	.378	.434	.837		1.107	.114	.068	.529	
Average.....	1.051	.144	.023	.362		1.221	.081	.139	.513		.960	.045	.040	.401		.710	.049	.043	.319		.597	.024	.017	.262		.672	.089	.050	.552		1.989	.249	.398	.961		1.052	.105	.665	.413	

Less heads.

APPENDIX C.

List of Inspectors and Deputy Inspectors of Staple Articles of Canadian Commerce who are empowered to act under the Inspection Act of 1874, §7 Vic., cap. 45, and amending Acts, made up to the 30th June, 1889; also showing the District for which they are appointed, and the Territory comprised in each District

District.	Territory comprising District.	Date of Order in Council.	Articles.	Name.	Office.	Residence.
<i>Ontario.</i>						
Brant and Haldimand.	Counties of Brant and Haldimand.	Sept. 27, 1873.	Leather and raw hides.	Wm. G. Culbard.	Inspector.	Paris.
do	Bruce and Grey.	do	Fish and fish oils.	John Campbell.	Dep. Inspector	Kincardine.
do	do	do	do	Geo. S. Miller.	do	Owen Sound.
do	Carleton and Russell.	do	do	Richard Linton.	Inspector.	Chatham.
do	Essex, Kent and Lambton.	do	Leather and raw hides.	Jos. W. Barringer.	Dep. Inspector	Windsor.
do	do	do	do			
Frontenac, Leeds and Addington.	do	do	do			
do	Frontenac, Leeds and Addington.	do	do			
do	do	do	do			
do	Greenville, Dundas and Stormont.	do	do			
do	do	do	do			
do	do	do	do			
Glengarry and Prescott.	Counties of Glengarry and Prescott.	do	Leather and raw hides.			
do	All that territory lying south of the main line of the Grand Trunk Railway (not incorporated in the Division of Toronto) and east of the Port Dover and Lake Huron Railway.	do	do			
do	City of Hamilton.	Nov. 10, 1885.	Wheat and other grain.	Edward Adamson.	Inspector.	Hamilton.
do	Comprising all that portion of Ontario lying west of the Kingston and Penbrooke Railway, and east of the eastern boundaries of the Counties of Ontario, Muskoka and Parry Sound.	Aug. 29, 1873.	Leather and raw hides.	James Brown.	do	do
do	City of Kingston.	Nov. 10, 1885.	Wheat and other grain.	Wm. Bletcher.	do	Port Hope.
do	Counties of Lanark and Renfrew.	Aug. 29, 1873.	Leather and raw hides.	Peter McKim.	do	Kingston.
do	do	Sept. 27, 1873.	Beef and pork.	Wm. Gardner.	Inspector.	Dalhousie.
do	do	do	do			
do	do	do	Leather and raw hides.	Michael Cairns.	Inspector.	St. Catharines.
do	do	do	do			

List of Inspectors and Deputy Inspectors of Staple Articles of Canadian Commerce, &c.—Continued.

District.	Territory Comprising District.	Date of Order in Council.	Articles.	Name.	Office.	Residence.
<i>Ontario</i> —Continued.						
London.	All that territory lying south of the line of the Grand Trunk Railway and west of the line of the Port Dover and Lake Huron Railway.	Nov. 10, 1885 Aug. 29, 1873 Sept. 27, 1873.	Wheat and other grain. Leather and raw hides.	Simpson Thompson.	Inspector.	London.
do	Counties of Middlesex and Elgin.					
Northumberland and Hastings.	do Northumberland and Hastings.	do	Leather and raw hides	John Hodge.	Inspector.	Belleville.
Ontario and Durham.	do Ontario and Durham.	do	Flour and meal.	Wm. Blecher.	do	Port Hope.
Oxford and Norfolk.	do Oxford and Norfolk.	do				
Ottawa.	Comprising all that portion of Ontario lying east of the Kingston and Pembroke Railway.	Nov. 10, 1885 Aug. 29, 1873.	Wheat and other grain. Leather and raw hides.	W. J. McNeil Francis McCullough.	Inspector. do	Kingston. Ottawa.
do	City of Ottawa.					
Perth and Huron.	Counties of Perth and Huron.	Sept. 27, 1873.	do	John Meyers.	do	Stratford.
Peterborough and Victoria.	do Peterborough and Victoria.					
Stratford	Comprising all that territory lying north of the Grand Trunk Railway between Guelph and Sarnia, and west of the western boundary of the Toronto Division, also all stations upon the line of the Grand Trunk and Georgian Bay Extension between Stratford and Wiaarton.					
Toronto.	Beginning at the western boundary of the Kingston Division, thence westerly along the north shore of Lake Ontario to Burlington, thence northerly along the route of the Hamilton and North-Western Railway to Georgetown, thence westerly to	Nov. 10, 1885	Wheat and other grain.			

List of Inspectors and Deputy Inspectors of Staple Articles of Canadian Commerce, &c.—Continued.

District.	Territory comprising District.	Date of Order in Council.	Articles.	Name.	Office.	Residence.
<i>Quebec—Continued.</i>						
Quebec.....	City of Quebec, Counties of Quebec, Montmorency, Charlevoix, Saguenay, and Chicoutimi, for the purposes of inspection of fish and fish oils.....	April 29, 1878.	Fish and fish oils.....	F. Grenier.....	Dep. Inspector	Quebec.
do	do	do	do	W. Sutherland.....	do	do
do	do	do	do	J. Mathieu.....	do	do
do	do	do	do	J. Roe.....	do	do
do	City of Quebec.....	do	Leather and raw hides.....	Aldéric Fortin.....	Inspector.....	do
do	do	do	do	Joseph Légaré.....	Dep. Inspector.....	do
do	do	do	Butter.....	Pierre Patoin.....	Inspector.....	do
Temiscouata and Kamouraska	Counties of Temiscouata and Kamouraska.....	April 1, 1875.				
<i>New Brunswick.</i>						
Carleton	That portion of the County of St. John, including Town of Carleton, lying to the west of the river.....	March 18, 1876.	Fish and fish oils.....	S. L. Brittain.....	Inspector.....	Carleton.
Gloucester.....	County of Gloucester.....	Oct. 12, 1875.	do	Peter Haché.....	do	Caraqueite.
do	do	do	do	P. L. Commeau.....	Dep. Inspector.....	Petit Rocher.
Northumberland, Restigouche	do Northumberland do Restigouche.....	April 26, 1890. May 23, 1882.	Fish and fish oils.....			
St. John.....	That portion of the City and County of St. John, lying to the east of the river.....	March 18, 1876.	do	F. W. Thomson.....	Inspector.....	St. John.
do	do	do	Leather and raw hides.....	Chas. Clarke.....	Dep. Inspector.....	do
do	do	do	do	Geo. Murdoch.....	do	do
York	County of York.....	Dec. 27, 1883.	do	Israel Atherton.....	Inspector.....	Fredericton.
<i>Nova Scotia.</i>						
Annapolis	do Annapolis.....	June 25, 1877.	Fish and fish oils.....	Israel Lettany.....	do	Granville.
Antigonish	do Antigonish.....	Oct. 16, 1873.	do	C. S. Crispo.....	do	Harbour au Bouché.
Argyle	Township of Argyle for fish and fish oils only.....	April 25, 1879.				
Barrington	Township of Barrington.....	April 20, 1876.				
Cape Breton.....	County of Cape Breton.....	July 8, 1874.	Fish and fish oils.....	George Scott.....	Inspector.....	Main-à-dieu.

List of Inspectors and Deputy Inspectors of Staple Articles of Canadian Commerce, &c.—Continued.

District.	Territory comprising District.	Date of Order in Council.	Articles.	Name.	Office.	Residence.
<i>Nova Scotia</i> —Continued.						
Guysborough	County of Guysborough	Oct. 16, 1873	Fish and fish oils	John Grover	Dep. Inspector	White Head.
do	do	do	do	Jos. W. Hadley	do	Guysborough.
do	do	do	do	Andrew Haley	do	White Head.
do	do	do	do	John W. Hamilton	do	Cape Canso.
do	do	do	do	Wm. S. Harris	do	White Head.
do	do	do	do	Jas. E. Hart	do	do
do	do	do	do	Louis Hudson	do	Isaac Harbor.
do	do	do	do	Edward Fanning	do	Seal Harbor.
do	do	do	do	Thos. Martin	do	Auld's Cove.
do	do	do	do	Luke Minnot	do	Larry's River.
do	do	do	do	Wm. S. McDonald	do	White Head.
do	do	do	do	Donald McGregor	do	Guysborough.
do	do	do	do	McL. McKenzie	do	Cow Harbor.
do	do	do	do	W. S. Peart	do	Guysborough.
do	do	do	do	Benjamin Febrine	do	Larry's River.
do	do	do	do	Louis Pebrine	do	do
do	do	do	do	Wm. Purcell	do	Port Mulgrave.
do	do	do	do	Chas. Richard	do	Charles' Cove.
do	do	do	do	John Roberts	do	Canso.
do	do	do	do	Andrew T. Sangster	do	New Harbor.
do	do	do	do	John P. Sangster	do	do
do	do	do	do	John Sponagle	do	Coddles Harbor.
do	do	do	do	Geo. Tanner	do	Cole Harbor.
do	do	do	do	Alexander Rudolph	Inspector	Liscomb.
do	Township of St. Mary's	Mar. 18, 1875	do	James Pye	Dep. Inspector	Marie Joseph.
do	do	do	do	George Worth	Inspector	Halifax.
Guysboro', St. Mary's	do	do	Leather and raw hides	E. Ryan	do	do
do	do	do	Fish and fish oils	Enos Baker	Dep. Inspector	Jeddore.
Halifax	City and County of	Oct. 16, 1873	do	Abraham Bayers	do	Petpeswick.
do	do	do	do	Fred. Boutillier	do	Indian Harbor.
do	do	do	do	G. P. Boutillier	do	French Village.
do	do	do	do	John Brooks	do	Ferguson's Cove.
do	do	do	do	Jason Chapman	do	Ship Harbor.
do	do	do	do	Jas. W. Christian	do	Upper Prospect.
do	do	do	do	Patrick Christian	do	do
do	do	do	do	Simon Cleveland	do	West Dover.

List of Inspectors and Deputy Inspectors of Staple Articles of Canadian Commerce, &c.—Continued.

District.	Territory comprising District.	Date of Order in Council.	Articles.	Name.	Office.	Residence.
<i>Nova Scotia</i> —Continued.						
Halifax.	City and County of	Oct. 16, 1873.	Fish and fish oils	Isaac Melvin.	Dep. Inspector	Halifax.
do	do	do	do	Joseph D. Menin.	do	Upper Prospect.
do	do	do	do	Peter Mitchell.	do	Ship Harbor.
do	do	do	do	John Mongovan	do	Lawrence Town.
do	do	do	do	William Monk.	do	Ship Harbor.
do	do	do	do	James Morash.	do	Dover West.
do	do	do	do	Joseph Mulcehy	do	Halifax.
do	do	do	do	Wm. McCarthy	do	Taylor's Head.
do	do	do	do	Charles McLean.	do	Hubbard's Cove.
do	do	do	do	Wm. McLean.	do	Ferguson's Cove.
do	do	do	do	Thomas Noonan	do	Upper Prospect.
do	do	do	do	Martin O'Neil	do	Portuguese Cove
do	do	do	do	Wm. Power.	do	Halifax.
do	do	do	do	James Publicover	do	Ecum Secum.
do	do	do	do	Henry Quan	do	Portuguese Cove
do	do	do	do	David Redmond	do	Shad Bay.
do	do	do	do	Jas. Reno.	do	Herring Cove.
do	do	do	do	Michael Rice	do	Lower Prospect.
do	do	do	do	John Richardson.	do	Indian Harbor.
do	do	do	do	William Roast	do	Chezetcook.
do	do	do	do	James Rogers	do	Sambro.
do	do	do	do	Dennis Ryan	do	Lower Prospect.
do	do	do	do	Henry A. Shalford	do	Hubbard's Cove.
do	do	do	do	John E. Shalford	do	do
do	do	do	do	Nath. Smith	do	Halifax.
do	do	do	do	Amos Slaunwhite.	do	Musquodoboit.
do	do	do	do	Jas. F. Slaunwhite.	do	Turn's Bay.
do	do	do	do	Jas. W. Slaunwhite	do	do
do	do	do	do	John P. Slaunwhite	do	do
do	do	do	do	J. W. Snelitzer.	do	do
do	do	do	do	James Troop.	do	French Village.
do	do	do	do	Alex. Turple.	do	Dover.
do	do	do	do	Jeremiah Twobig	do	Clam Bay.
do	do	do	do	John Verge	do	Pennant.
do	do	do	do	A. B. Skinner	do	Sober Island.
Inverness	County of Inverness	Aug. 26, 1874.	do	Peter Paint	Inspector	Port Hastings.
do	do	do	do		Dep. Inspector	Ft. Hawkesbury.

Isle Madame	That portion of the County of Richmond lying to the south of the Lennox Channel	May 10, 1880	do	E. E. Binet	do	Arichat
do	do	do	do	Charles Doyle	do	Rocky Bay
do	do	do	do	David M. Gruchy	do	West Arichat
do	do	do	do	W. J. Levesconte	do	D'Escousse
do	do	do	do	Malcolm McDonald	do	Arichat
Pictou	County of Pictou	Oct. 16, 1873	Leather	John Sutherland	Inspector	Pictou
do	do	do	Hides	Charles Wilson	do	do
Queen's	County of Queen's	Feb. 28, 1881	Fish and fish oils	Maurice J. Kavanagh	do	St. Peter's
Richmond	County of Richmond, exclusive of territory set apart as the District of Isle Madame	Oct. 16, 1873	do	Simon Clannon	Dep. Inspector	Pont Michand
do	do	do	do	E. Malcolm	do	Cariboo Cove
do	do	do	do	Fred. Mautborquet	do	Upper L'Ardoise
do	do	do	do	Colin McDonald	do	Fourehu
do	do	do	do	John McDonald	do	St. Peter's
do	do	do	do	Alex. McKay	do	Grand River
do	do	do	do	Alex. McKillop	do	L'Archeveque
do	do	do	do	Chas. F. Samson	do	Lower L'Ardoise
do	do	do	do	John Walker	do	River Inhabit'rs
Shelburne	Township of Shelburne	April 20, 1876	do	J. A. Matheson	Inspector	S. Bay, Ingonish
Victoria	County of Victoria	Oct. 16, 1873	do	George Fader	Dep. Inspector	Englishtown
do	do	do	do	Murdoch McDonald	do	Neil's Harbor
do	do	do	do	John McNeil	do	Ingonish
do	do	do	do	Hugh McQueen	do	North Shore
do	do	do	do	Isaac Roper	do	Ingonish
Windsor	Township of Windsor, in County of Hants	April 3, 1884	Leather and raw hides	J. B. Worthylake	Inspector	Windsor
Yarmouth	County of Yarmouth	do	Fish and fish oils	do	do	do
Prince Edward Island	do	do	do	do	do	do
Charlottetown	Province of Prince Edward Island	June 22, 1886	do	Nathan Davies	Inspector	Charlottetown
Prince	County of Prince	do 19, 1886	do	do	do	do
Winnipeg	City of Winnipeg	Aug. 20, 1884	Wheat and other grain	Wm. Clark	Inspector	Winnipeg
do	do	do	do	David Horn	do	do
do	do	do	do	James Massie	do	do
do	do	do	Leather and raw hides	W. J. Bird	do	do

E. MIALL, Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 3rd September, 1889.

APPENDIX

STATEMENT showing the Quantity of certain Staple Articles of Canadian ended 30th June, 1889, and the Fees accrued thereon, as returned to GRAIN.

Districts.	Wheat.										
	Manitoba Hard.					Canada Hard.		White Fyfe.			
	Extra	No. 1.	No. 2.	No. 3.	Re-jected	No. 1.	No. 3.	No. 1.	No. 2.	Re-jected.	No. 1.
	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.
Montreal.....		125,670	72,300	12,800							184,020
Kingston.....					360						
Toronto.....		19,800	15,000	12,400							
Port Arthur.....	2,660	479,940	275,120	221,160				6,460	1,900	11,780	95,380
Winnipeg.....	3,800	244,720	306,848			380	184,300				4,560
Total.....	6,460	870,130	669,268	246,360	360	380	184,300	6,460	1,900	11,780	283,960

GRAIN—

Districts.	Wheat.			Other Grain.							
	Red Winter.		No Grade	Indian Corn.				Oats.			
	No. 1.	No. 2.		No. 2 White.	No. 1.	No. 2.	No. 3.	Re-jected	No. 2.	No. 3.	Re-jected.
	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.
Montreal.....		9,360		219,310		1,664,624	3,640	2,240	19,168	3,072	7,872
Kingston.....					300	1,200			16,100		4,800
Toronto.....	2,400	8,250							53,380		4,420
Port Arthur.....			28,720								
Winnipeg.....			19,000								
Total.....	2,400	17,610	47,720	219,310	300	1,665,824	3,640	2,240	88,648	3,072	17,092

FLOUR AND

Divisions.	Flour.							
	Patent Winter.	Patent Spring.	Straight Roller.	Extra.		Superfine.		
	Brls.	Bags.	Brls.	Brls.	Bags.	Brls.	Bags.	
Montreal.....		251	15	28,181	18,674	312	7,045	2,033
Quebec.....				2,261	3,094		979	
Total.....		251	15	30,442	21,768	312	8,024	2,033

D.

Commerce, inspected under provisions of 37 Vic., cap. 45, during the Year the Department of Inland Revenue, by the respective Inspectors.

Wheat.

Northern.		Spring.				Frosted.				White Winter.	Mixed Winter.	
No. 2.	No. 3.	No. 1.	No. 2.	No. 3.	Re-jected.	No. 1.	No. 2.	No. 3.	Re-jected.	No. 2.	No. 3.	Re-jected.
Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.
2,940	360	334,740	180,670	23,700	4,260	30,120	6,120	4,200				
		23,250	9,300		3,200	10,000	22,300	6,400	5,400	300		
110,960	22,040	5,420	4,560	6,080	32,680	173,660	134,520	78,700	24,700	29,400	9,000	1,200
11,400	3,800		760	1,140	115,900	181,640	129,960	90,060				7,980
125,300	26,200	363,410	195,290	30,920	156,040	395,420	292,900	179,360	30,100	29,700	9,000	9,180

Continued.

Other Grain.										Fees.	
Barley.					Peas.						
No. 1.	No. 2.	No. 3 Extra.	No. 3.	No. 4.	Re-jected.	No. 1.	No. 2.	No. 3.	Re-jected.	\$	cts.
Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.		
8,064	10,944	3,168	21,600		19,728	4,320	728,880	34,380	22,540	2,649	01
129,120	124,060	17,240	967							430	30
391,434	389,866	273,622	168,296		3,600		2,400			2,402	69
1,360	1,360	2,040	5,100		5,520					3,691	70
4,420	20,400	680	29,340	1,360	51,780					2,251	80
534,398	546,630	296,750	225,303	1,360	80,628	4,320	731,280	34,380	22,540	11,425	50

MEAL.

Flour.					Oatmeal.					Fees.	
Strong Bakers.		On Sample.		Sour.	Rejected.		First.	Second.	Re-jected.		
Brls.	Bags.	Brls.	Bags.	Brls.	Brls.	Bags.	Bags.	Bags.	Bags.		
504	145	21,456	3,337	530	294	3,871	100	434	76	1,668	01
			38,646	25						738	64
504	145	21,456	41,983	555	294	3,871	100	434	76	2,406	65

STATEMENT showing Quantity of certain Staple

BEEF AND PORK.

Division.	Beef.				Pork.					Fees.
	Mess.	Prime Mess.	Re-jected.	Mess.	Prime Mess.	Extra Prime.	Thin Mess.	Re-jected.		
	$\frac{1}{2}$ Brls.	Brls.	Brls.	Brls.	Brls.	Brls.	Brls.	Brls.	Brls.	\$ cts.
Quebec	71	94	69	13	1,182	50	6	65	62	384 25

PICKLED

Division.	Salmon.		Sea Trout.		Lake Trout.		Mackerel.	
	Brls.	$\frac{1}{2}$ Brls.	Brls.	$\frac{1}{2}$ Brls.	Brls.	$\frac{1}{2}$ Brls.	Brls.	$\frac{1}{2}$ Brls.
Quebec	662	16	91	17				
Carleton, N.B.								
St. John							6,358	163
Halifax	2,051	20				4	2	
Cape Breton							340	
Isle Madame							206	3
Victoria	59	3					379	9
St. Mary's (Guysboro')							7	
Simcoe and Algoma							349	
Total	2,772	39	91	17	4	351	7,290	175

FISH

Division.	Whale Oil.	Seal Oil.						Porpoise Oil.					
	No. 2 Straw.	No. 2 Pale.	No. 3 Straw.		No. 4 Brown.		No. 5 Dark Brown.	No. 1 Pale.		No. 2 Straw.		No. 3 Brown.	
	Tierces.	Tierces.	Tierces.	Brls.	Tierces.	Brls.	Tierces.	Tierces.	Brls.	Tierces.	Brls.	Tierces.	
Quebec		31	1,380	63	46	4	23	193	3	61	2	7	
St. John													
Halifax		1	561	121	4	176	4	13					
Isle Madame													
Total		1	592	1,501	67	222	8	36	193	3	61	2	7

Articles of Canadian Commerce Inspected, &c.—Continued.

ASHES.

Division.	Pot.			Pearl.		Fees. \$ cts.
	First Sort.	Second Sort.	Third Sort.	First Sort.	Second Sort.	
	Brls.	Brls.	Brls.	Brls.	Brls.	
Montreal	2,824	332	58	533	95	4,339 44

FISH.

Herring.		Newfound-land Herring.		Gaspereaux and Alewives.		Shad.		Codfish.		White-fish.	Other Fish.		Fees. \$ cts.
Brls.	$\frac{1}{2}$ Brls.	Brls.	$\frac{1}{2}$ Brls.	Brls.	$\frac{1}{2}$ Brls.	Brls.	$\frac{1}{2}$ Brls.	Brls.	$\frac{1}{2}$ Brls.	$\frac{1}{2}$ Brls.	Brls.	$\frac{1}{2}$ Brls.	
1,589	20			4,095			9	6,574	9	3	2	4		2,264 37
163	2,195			1,778			10						279 60
3,109	7,819	46	44	1,255	23			996					483 24
4,921	167			99				409					1,367 80
1,494	1			67	3								165 67
566	362			11									80 46
120	18												40 37
467	3									965			33 51
12,429	10,585	46	44	7,305	26	9	10	7,979	9	968	2	4	109 07
													4,824 09

OILS.

Cod Oil.		Herring Oil.		Hake Oil.		Dogfish Oil.	Other Fish Oil.		Fees. \$ cts.		
A.	B.	A.	B.	A.	A.	A.	A.				
Tierces.	Brls.	Tierces.	Brls.	Tierces.	Brls.	Tierces.	Brls.	Tierces.		Brls.	
2,087	142	13	1	12	3			25	7	802 55	
	289		12		7		210		2	78 00	
1,763	205	11	3	21	3	46	1			575 60	
32										4 80	
3,882	636	24	16	33	13	46	211	2	25	7	1,460 95

STATEMENT showing Quantity of certain Staple Articles, &c.—*Concluded.*

LEATHER AND RAW HIDES.

Division.	Leather.			Hides.				Calf Skins.			Fees.
	1.	2.	3.	1.	2.	3.	Sq. Foot.	1.	2.	3.	
Montreal	28,312	66,954	17,683	33,601	6,685	2,409			1,082		\$ cts.
do				13,661	6,355	2,338					4,396 10
Quebec	7,150	17,050	6,850	11,300	7,445	870	143,250				1,089 34
Belleville				4,789	992	61					2,972 00
Hamilton				20,143	5,295	382		4,525	1,854		292 20
Kingston				11,597	1,252	608					1,508 12
London				5,652	2,287			920			672 85
Ottawa				10,173	4,828	659					442 95
Perth				2,411	262	44		61	14	1	782 80
Toronto				56,013	26,931	2,518		5,362	2,678		140 10
Lincoln and Welland				5,571	380	79		611	143	1	5,179 32
Fredericton				3,453	221	5					304 66
St. John				9,269	293	30					178 29
Charlottetown				614	52	7					481 08
Winnipeg				8,492	6,783	736		696	754	105	33 55
Totals	35,462	84,004	24,533	196,739	70,061	10,746	143,250	12,175	6,525	107	873 30
											19,346 66

E. MIALL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 3rd September, 1889.

APPENDIX C.

STATEMENT showing the number of Illicit Stills seized during the Fiscal Year ended 30th June, 1889, with names of owners, schedule value, &c.

Date.	Name.	No.	Schedule Value.	Division.	Remarks.
April 3, 1889.	{ D. McIsaac..... }	15	24 00	Cape Breton..	Each fined \$100 and 1 month in jail.
do 3, 1889.	{ Wm. McMillen.. }	16	186 00	do ..	Fine of \$100 imposed and 1 month in jail
do 3, 1889.	D. McDonnell.....	17	45 00	do ..	do \$100 do do
do 6, 1889.	{ D. Campbell..... }	18	127 00	do ..	
do 8, 1889.	{ John Gillis..... }				
do 8, 1889.	{ John McPherson. }	19	7 00	do ..	
do 8, 1889.	{ D. McDonald.... }				
do 10, 1889.	{ A. Rankin..... }	20	26 00	do ..	do \$100 do do
do 10, 1889.	{ D. A. McDonald }				
do 10, 1889.	John McIsaac.....	21	30 25	do ..	do \$100 do do
July 3, 1888.	E. Geoffroy.....	81	20 00	Joliette.....	Fine of \$50 imposed.
April 6, 1889.	T. Guibeau.....	86	40 00	do ..	Fine of \$100 imposed and 1 month in jail
Mar. 26, 1889.	J. B. A. Cousineau.	598	206 61	Montreal.....	do \$120 imposed.
Oct. 19, 1888.	E. Bourque.....	71	15 00	Ottawa.....	Released.
do 19, 1888.	Rev. J. M. Fayard..	72	15 00	do ..	do
July 26, 1888.	Thos. Wilton.....	22	200 00	Owen Sound..	Fine of \$100 imposed and 1 month in jail
May 30, 1889.	D. McPhail.....	33	7 00	do ..	
Feb. 6, 1889.	Jos. Howard.....			do ..	Penalty of \$100 imposed and to pay double duty.
Oct. 30, 1888.	M. Fraser.....	49	57 50	Pictou.....	
Nov. 26, 1888.	D. McLean.....	51	40 00	do ..	
do 28, 1888.	W. McDonald.....	50	33 40	do ..	
Dec. 11, 1888.	S. Fraser.....	52	30 00	do ..	
July 12, 1888.	Jos. Tremblay.....	226	68 00	Quebec.....	Fine of \$100 imposed.
Oct. 1, 1888.	B. Mongeau.....	38	15 00	Sorel.....	
July 9, 1888.	S. Middleholtz.....	94	19 40	Stratford.....	do \$100 do
Aug. 9, 1888.	D. Clendenning.....	95	33 00	do ..	do \$400 do and 5 months in jail.
Oct. 9, 1888.	Unknown.....	193	7 00	Toronto.....	
Oct. 26, 1888.	Albert Roe.....	194	15 00	do ..	
Mar. 24, 1889.	D. Calder.....	195	20 00	do ..	do \$100 do 1 do

E. MIALL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 3rd September, 1888.

FINANCIAL RETURNS, 1888-89.

CR.

No. 1.—GENERAL REVENUE ACCOUNT.

DR.

Memo. of Refunds deducted below.	Amounts deposited to the Credit of the Receiver-General.	Authorized Abatements.	Balances due 30th June, 1889.	Total.	Service.	Revenue of previous years not collected 1st July, 1888.	Revenue Accrued, 1888-89.	Total.
\$ cts.	\$ cts.	\$ cts.	cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.
23,145 73	6,886,481 69		31,349 02	6,917,830 71	Excise and Seizures, per Statement No. 3.	25,218 30	6,892,612 41	6,917,830 71
	6,886,763 00		90,713 64	91,476 64	Hydraulic and other Rents, per Statement No. 5.	85,424 31	6,062 33	91,476 64
	2,918 00	250 00	25,827 25	28,995 25	Minor Public Works, per Statement No. 6.	41,565 37	4,465 00	28,995 25
	20,861 89		42,119 55	62,981 44	Culling Timber, per Statement No. 7.	3,766 78	21,416 07	62,981 44
	48,288 01		5,512 66	53,800 67	Weights and Measures, Gas and Lav Stamps, per Statement Nos. 10, 18, 19 (A) 19 (B) and 20.	45 04	50,083 89	53,800 67
	21 00		45 04	45 04	Bill stamps, per Statement No. 9.		21 00	45 04
	6,959,333 59			21 00	Sundry Minor Revenues, per Statement No. 11.			21 00
	23,145 73			7,155,150 75	Less—Refunds, as per Statement No. 16.		6,974,540 70	7,155,150 75
				23,145 73	Totals.....	180,610 05	6,951,394 97	23,145 73
	6,936,187 86	250 00	195,567 16	7,132,005 02				7,132,005 02

E. MIALL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 3rd September, 1889.

DR.

No. 2.—GENERAL EXPENDITURE

Amounts due to Collectors, &c., 1st July, 1888.	EXPENDITURE AUTHORIZED BY DEPARTMENT.					Amounts due by Collectors, &c., 30th June, 1889.	Total.
	Salaries.	Contingencies.	Seizures.	Cullers' Fees.	Cullers' Annuities.		
% cts.	\$ cts.	% cts.	\$ cts.	% cts.	\$ cts.	% cts.	\$ cts.
49 08	266,374 43	97,898 80	933 32	.....	.....	673 98	365,929 61
.....	15,500 00	6,234 33	.....	21,389 08	5,266 68	75 00	48,465 09
.....	.....	.....	2,241 45	.....	.....	.....	2,241 45
.....	6,312 17	19,967 86	.....	.....	.....	.....	26,280 03
.....	47,309 07	7,263 03	.....	.....	.....	16 66	54,588 76
19 10	51,105 82	16,204 32	.....	.....	.....	201 51	67,530 75
.....	10,751 20	7,787 76	.....	.....	.....	262 88	18,801 84
68 18	397,352 69	155,356 10	3,174 77	21,389 08	5,266 68	1,230 03	583,837 53

INLAND REVENUE DEPARTMENT,
OTTAWA, 3rd September, 1889.

Service.	Amounts due by Col- lectors, &c., 1st July, 1888.	Amounts disbursed by the Receiver- General on requi- sition of the De- partment.	Amounts deducted from Salaries for Superannuation.	Amounts due to Col- lectors, &c., 30th June, 1889.	Total.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Excise and Seizures, per Statement No. 4...	913 98	359,751 69	5,214 86	49 08	365,929 61
Culling Timber, per Statement No. 8.....	75 00	48,097 89	292 20		48,465 09
Seizures Distributed, per Appendix B.....		2,241 45			2,241 45
Sundry Minor Expenditures, per Statement No. 12.....	0 20	26,153 75	126 08		26,280 03
Departmental Expenditures, per Statement No. 17.....	16 66	53,794 11	777 99		54,588 76
Weights and Measures, per Statements 21 (A) and 21 (B).....	193 26	66,354 01	983 48		67,530 75
Gas Inspection, per Statement No. 22.	12 88	18,576 98	206 98	5 00	18,801 84
Totals.....	1,211 98	574,969 88	7,601 59	54 08	583,837 53

E. MIALL,
Commissioner.

EXCISE,

DR.

No. 3.—COLLECTION Divisions,

(For Details,

Balances due 1st July, 1888.	AMOUNTS ACCRUED DURING THE YEAR, INCLUDING LICENSE FEES.							
	Spirits.	Malt Liquor.	Malt.	Tobacco.	Cigars.	Petroleum Inspection Fees.	Bonded Manufactures.	Seizures.
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
641 32	91,443 20	100 00	3,007 56	14,423 00	3,288 30	334 60		
549 23	12,058 53	75 00	2,941 32	23,772 00	17,945 40	23 30	1,104 28	
	7,372 37			1,583 80				301 90
144 00	168,395 82	750 00	31,493 63	9,840 40	15,971 55	48 00		
1,603 87	119,094 56	150 00	29,036 49	239,885 60	31,548 30	587 80	4,664 61	
46 00	64,397 19	150 00	2,380 20	33,460 00	9,289 26	534 00	1,453 95	32 55
179 90	113,788 28	250 00	45,725 58	101,956 40	70,228 95	16,697 13		
	200,167 02	200 00	2,158 05	41,008 00	1,873 95	2,080 10		96 72
	13,928 03	200 00	2,132 85		2,678 70			44 00
	39,594 98		100 00	4,961 90				
391 02	8,469 80	250 00	13,039 01	1,486 50	2,298 90			
	11,729 60	50 00	240 00	1,174 00		267 60		
498 13	79,764 25	150 00	30,676 97	14,010 10	3,118 50	325 50	300 00	150 20
	31,787 28	150 00	9,620 55	3,650 40	4,491 30			10 00
348 55	32,962 29	450 00	32,398 17	2,666 80	7,120 50	300 20		307 45
2,163 76	640,890 50	7,134 72	135,936 44	253,612 50	42,327 39	3,982 40	10,358 72	140 00
1,796 74	326,580 19	100 00	22,929 03	16,580 24	3,131 59	586 40		115 00
430 23								
8,792 75	1,962,423 89	10,159 72	363,815 85	764,071 64	215,312 59	25,857 03	17,881 56	1,197 82
				65 43				634 16
	5,529 55	50 00	62 75	11 00	21,980 61			240 00
81 04	16,038 20	50 00		20,683 23				249 50
5,495 61	963,545 66	475 00	84,675 00	493,073 63	274,709 03	7,240 00	6,774 93	199 55
931 89	316,268 58	50 00	9,689 99	127,948 83		415 80	2,429 08	493 84
	68,700 54	100 00	720 00	10,345 00	13,888 03			306 70
	25,127 44				80 55			51 90
30 00	56,303 72	50 00	288 70		1,004 40			73 50
	307 99	50 00	875 79	332 50			50 00	81 90
305 59	36,014 14	50 00		771 30	7,779 60			167 10
6,844 13	1,487,835 82	875 00	96,312 23	654,830 92	319,442 22	7,655 80	9,254 01	2,498 15
				4,853 90		4 80		
1,043 56	97,166 46	200 00	17,052 22	141,367 00	286 20			61 55
				9,342 00				
5,860 50								
6,904 06	97,166 46	200 00	17,052 22	155,562 90	286 20	4 80		61 55
				5,634 80				
853 94	136,437 77	100 00	7,531 44	128,342 85	10,327 50	214 40	947 93	172 35
853 94	136,437 77	100 00	7,531 44	133,977 65	10,327 50	214 40	947 93	172 35
40 00	2,274 18	50 00	1,747 27	36,084 00				
1,109 42	119,970 62	450 00	17,510 56	81,810 80	4,104 90	2,012 80		750 00
674 00	67,912 84	875 00	14,269 72	14,184 10	13,698 15			200 00
1,823 42	190,157 64	1,375 00	33,527 55	132,078 90	17,803 05	2,012 80		950 00
25,213 30	*3,874,021 58	12,709 72	518,239 29	1,840,522 01	563,171 56	35,744 83	28,083 50	4,879 87
	5,091 90	555 35	12,213 13	3,828 86	153 07		282 42	104 00
	3,868,929 68	12,154 37	506,026 16	1,836,693 15	563,018 49	35,744 83	27,801 08	4,775 87

* This amount exceeds that shown by Statistical Statements Nos. 1 and 4, the reason being that an

INLAND REVENUE DEPARTMENT, OTTAWA, 3rd September, 1889.

1888-89.

in Account with Revenue.

CR.

see Appendix A.)

Other Receipts.		Total Duties Accrued.	TOTAL DEBITS.	Divisions.	Deposited to the Credit of the Receiver-General.	Balances due 30th June, 1889.	TOTAL CREDITS.					
\$	cts.	\$	cts.		\$	cts.	\$	cts.				
150	00	112,746	66	113,387	98	Belleville.....	113,191	61	113,387	98		
445	00	58,364	83	58,914	06	Brantford.....	58,574	85	58,914	06		
40	00	9,298	07	9,298	07	Cornwall.....	9,298	07	9,298	07		
726	32	227,225	72	227,369	72	Guelph.....	227,273	72	227,369	72		
1,211	40	426,178	76	427,782	63	Hamilton.....	427,487	43	427,782	63		
399	51	112,096	66	112,142	66	Kingston.....	112,142	66	112,142	66		
390	00	349,036	34	349,216	24	London.....	348,297	84	349,216	24		
110	00	247,693	84	247,693	84	Ottawa.....	247,693	84	247,693	84		
60	00	19,043	58	19,043	58	Owen Sound.....	19,013	88	19,043	58		
100	00	44,756	88	44,756	88	Perth.....	43,999	73	44,756	88		
50	00	25,594	21	25,985	23	Peterborough.....	25,638	66	25,985	23		
120	00	13,581	20	13,581	20	Port Arthur.....	13,581	20	13,581	20		
110	00	128,605	52	129,103	65	Prescott.....	128,910	83	129,103	65		
140	00	49,849	53	49,849	53	St. Catharines.....	49,849	53	49,849	53		
140	00	76,435	41	76,783	96	Stratford.....	76,451	45	76,783	96		
3,818	88	1,098,201	55	1,100,365	31	Toronto.....	1,097,236	25	1,100,365	31		
2,399	67	372,422	12	374,218	86	Windsor.....	371,782	16	374,218	86		
				430	23	Suspense Account.....			430	23		
10,410	78	3,371,130	88	3,379,923	63	..... Ontario.....	3,370,423	71	9,499	92	3,379,923	63
2	27	701	86	701	86	Beauharnois.....	701	86			701	86
40	00	27,913	91	27,913	91	Iberville.....	27,422	51	491	40	27,913	91
40	00	37,060	93	37,141	97	Joliette.....	36,878	74	263	23	37,141	97
1,985	09	1,834,677	80	1,840,173	41	Montreal.....	1,831,859	41	8,314	00	1,840,173	41
578	00	457,474	12	458,406	01	Quebec.....	455,846	08	2,559	93	458,406	01
40	00	94,100	27	94,100	27	Sherbrooke.....	93,861	62	238	65	94,100	27
20	00	25,279	89	25,279	89	Sorel.....	25,279	89			25,279	89
60	00	57,780	32	57,810	32	St. Hyacinthe.....	57,810	32			57,810	32
50	00	1,748	18	1,748	18	Terrebonne.....	1,748	18			1,748	18
60	00	44,842	14	45,147	73	Three Rivers.....	44,843	44	304	29	45,147	73
2,875	27	2,581,579	42	2,588,423	55	..... Quebec.....	2,576,252	05	12,171	50	2,588,423	55
60	00	4,918	70	4,918	70	Cape Breton.....	4,918	70			4,918	70
490	00	256,623	43	257,666	99	Halifax.....	257,261	79	405	20	257,666	99
20	00	9,362	00	9,362	00	Pictou.....	9,283	86	78	14	9,362	00
				5,860	50	Suspense Account.....			5,860	50	5,860	50
570	00	270,904	13	277,808	19	..... Nova Scotia.....	271,464	35	6,343	84	277,808	19
40	00	5,674	80	5,674	80	Chatham.....	5,674	80			5,674	80
784	00	284,858	24	285,712	18	St. John.....	284,323	00	1,389	18	285,712	18
824	00	290,533	04	291,386	98	..... New Brunswick.....	289,997	80	1,389	18	291,386	98
40	00	40,195	45	40,235	45	Charlottetown, P.E.I.....	40,194	65	40	80	40,235	45
320	00	226,929	68	228,039	10	Winnipeg, Man.....	227,024	88	1,014	22	228,039	10
200	00	111,339	81	112,013	81	Victoria, B.C.....	111,124	25	889	56	112,013	81
560	00	378,464	94	380,288	36		378,343	78	1,944	58	380,288	36
15,240	05	6,892,612	41	6,917,830	71	Totals.....	6,886,481	69	31,349	02	6,917,830	71
917	00	23,145	73			Less—Refunds as per Statement No. 16.....						
14,323	05	6,869,466	68			Net Revenue.....						

over-collection of \$414.15 was made in Prescott Division which was afterwards refunded.

E. MIALL, Commissioner.

EXCISE,

No. 4.—Collection Divisions

(For Details, see

DR.

Balances due by Collectors 1st July, 1888.	Amounts received from Department to meet Expenditure.	Deductions from Salaries for Superannuation.	Balances due to Collectors 30th June, 1889.	Total.	Divisions.
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
43 98	1,173 51	19 96		1,193 47	Algoma
	6,135 95	110 90		6,290 83	Belleville
	7,445 97	137 80		7,583 77	Brantford
	797 40	14 00		811 40	Cornwall
	13,982 61	259 36		14,241 97	Guelph
	17,397 43	325 96		17,723 39	Hamilton
	8,323 54	145 23		8,468 77	Kingston
	15,394 67	290 19		15,684 86	London
	5,235 82	96 52		5,332 34	Ottawa
	2,070 22	34 96		2,105 18	Owen Sound
	3,847 03	63 32		3,910 35	Perth
	4,897 53	87 31		4,984 84	Peterborough
	11,025 43	206 50		11,231 93	Prescott
	8,269 32	140 22		8,409 54	Stratford
	4,236 05	79 36		4,315 41	St. Catharines
	31,391 35	599 02		31,990 37	Toronto
	16,840 43	326 92	49 08	17,216 43	Windsor
	8,893 09	140 00		9,033 09	District Inspectors
43 98	167,357 35	3,077 53	49 08	170,527 94	Ontario
	590 28	6 25		596 53	Beauharnois
	2,011 14	34 78		2,045 92	Iberville
	2,482 69	26 28		2,508 97	Joliette
	40,097 97	754 29		40,852 26	Montreal
	11,917 49	212 09		12,129 58	Quebec
	1,976 30	36 14		2,012 44	Sherbrooke
	1,228 91	13 96		1,242 87	Sorel
	1,178 46	17 64		1,196 10	St. Hyacinthe
	831 78	14 00		845 78	Terrebonne
	1,836 44	34 36		1,870 80	Three Rivers
	5,214 84	50 00		5,264 84	District Inspectors
	69,366 30	1,199 79		70,566 09	Quebec
	749 73	15 00		764 73	Cape Breton
250 00	9,849 43	191 80		10,291 23	Halifax
	1,946 68	29 48		1,976 16	Pictou
	3,686 40	48 00		3,734 40	District Inspector
250 00	16,232 24	284 28		16,766 52	Nova Scotia
	1,245 35	24 00		1,269 35	Chatham
	6,431 80	113 44		6,545 24	St. John
	2,668 41	40 00		2,708 41	District Inspector
	10,345 56	177 44		10,523 00	New Brunswick
100 00	1,896 60	36 92		2,033 52	Charlottetown, P.E.I.
200 00	11,985 48	181 46		12,366 94	Winnipeg, Man.
	7,381 23	83 23		7,464 46	Victoria, B.C.

1888-89.

in account with Expenditure.

Appendix B.)

CR.

Balances due to Collectors 1st July, 1888.	EXPENDITURE AUTHORIZED BY DEPARTMENT.						Balances due by Collectors 30th June, 1889.	Total.
	Salaries.	Seizure Expenses.	Special Assistance	Rent.	Traveling Expenses.	Sundries.		
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	1,000 00			120 00	15 20	58 27		1,193 47
	5,697 50			36 00	304 90	208 45	43 98	6,290 83
	6,889 52			120 00	239 30	334 95		7,583 77
	700 00	18 00			15 40	78 00		811 40
	12,980 82			48 00	743 38	469 77		14,241 97
	16,365 27		297 26		302 17	758 69		17,723 39
	7,273 65	4 00		270 00	39 55	881 57		8,468 77
	14,524 86		110 00	194 75	209 80	645 45		15,684 86
	4,841 66	25 35	166 08		28 32	270 93		5,332 34
	1,750 00	24 00		72 00	202 85	56 33		2,105 18
	3,500 00			129 98	72 50	207 87		3,910 35
	4,369 64			150 00	282 00	183 20		4,984 84
	10,324 96	72 20	100 00	100 00	1 50	633 27		11,231 93
	7,109 12	38 12		108 00	932 20	222 10		8,409 54
	3,970 00				215 70	129 71		4,315 41
	30,231 83	165 75			816 26	716 53	60 00	31,990 37
49 08	16,481 51	8 00		91 66	223 13	454 71		17,216 43
	7,000 00				1,708 35	233 08		9,033 09
49 08	155,010 34	355 42	673 34	1,440 39	6,352 51	6,542 88	103 98	170,527 94
	500 00	28 14		25 08	16 85	26 46		596 53
	1,946 72	5 65			55 60	37 95		2,045 92
	1,500 00	31 51	499 92	140 00	117 10	220 44		2,508 97
	37,921 46	27 79	1,407 66		149 10	1,346 25		40,852 26
	10,607 44	89 96	434 07		303 77	694 34		12,129 58
	1,805 00	27 64			132 70	47 10		2,012 44
	1,199 92				26 00	16 95		1,242 87
	885 00		100 00	160 00	13 10	38 00		1,196 10
	700 00	2 50		18 00	83 70	41 58		845 78
	1,720 00				66 85	83 95		1,870 80
	4,700 00				524 13	40 71		5,264 84
	63,485 54	213 19	2,441 65	343 08	1,488 90	2,593 73		70,566 09
	750 00				3 00	11 73		764 73
	9,592 48				107 92	590 83		10,291 23
	1,475 00	361 41			56 47	83 28		1,976 16
	2,400 00				1,141 88	192 52		3,734 40
	14,217 48	361 41			1,309 27	878 36		16,766 52
	1,200 00					69 35		1,269 35
	6,010 00	1 80	126 66		225 90	180 88		6,545 24
	2,000 00				688 82	19 59		2,708 41
	9,210 00	1 80	126 66		914 72	269 82		10,523 00
	1,850 00					83 52	100 00	2,033 52
	9,081 65		986 00	240 00	1,299 40	559 89	200 00	12,366 94
	4,346 92	1 50	1,597 52		1,153 20	365 32		7,464 46

EXCISE,

No. 4.—Collection Divisions

(For Details, see

DR.

Balances due by Collectors 1st July, 1888.	Amounts received from Department to meet Expenditure.	Deductions from Salaries for Super-annuation.	Balances due to Collectors 30th June, 1889.	Total.	Divisions.
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
	36,366 56	114 44		36,481 00	General Contingencies.....
	3,297 54			3,297 54	Legal Expenses.....
	7,404 43			7,404 43	Queen's Printer.....
	1,574 67			1,574 67	Stationery.....
	1,967 94			1,967 94	Lithographing, Engraving, &c.....
320 00	15,537 69	59 77		15,917 46	Preventive Service.....
	4,080 29			4,080 29	Commission to Customs Officers.....
	117 94			117 94	Commission on sale of stamps for Canada Twist.....
	4,839 87			4,839 87	Duty pay to officers in charge of most important establishments.....
913 98	359,751 69	5,214 86	49 08	365 929 61	Grand Totals.....

INLAND REVENUE DEPARTMENT,
OTTAWA, 3rd September, 1889.

1888-89.

in account with Expenditure—*Concluded.**Appendix B.)*

CR.

Balances due to Collectors 1st July, 1888.	EXPENDITURE AUTHORIZED BY DEPARTMENT.						Balances due by Collectors 30th June, 1889.	Total.
	Salaries.	Seizure Expenses.	Special Assistance	Rent.	Travel- ling Expenses.	Sundries.		
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	5,722 50				2,120 68	28,637 82		36,481 00
						3,297 54		3,297 54
						7,404 43		7,404 43
						1,574 67		1,574 67
	3,450 00		3,044 01		4,509 56	1,967 94		1,967 94
						4,643 89	270 00	15,917 46
						4,080 29		4,080 29
						117 94		117 94
						4,839 87		4,839 87
49 08	266,374 43	933 32	8,869 18	2,023 47	19,148 24	67,857 91	673 98	365,929 61

E. MIALL,
Commissioner.

HYDRAULIC AND OTHER RENTS.

No. 5.—SUMMARY STATEMENT OF LESSEES' ACCOUNTS.
(For Details, See Appendix C.)

DR.

CR.

Balances due 1st July, 1888.	Accrued during the Year ended 30th June, 1889.	Total.	NAME OF WORK.	Deposited to the Credit of the Receiver-General.	Balances due 30th June, 1889.	Total.
\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.
59,700 05	5,657 26	65,357 31	Chaudiere Falls and Ottawa River.....	527 00	64,890 31	65,357 31
10 00	27 00	37 00	St. Lawrence River.....	25 00	12 00	37 00
210 00	130 00	340 00	Burlington Bay.....	20 00	320 00	340 00
483 00	131 00	614 00	Sundry Properties.....	111 00	503 00	614 00
			<i>Land Sales.</i>			
15,573 50		15,573 50	Principal Accounts.....		15,573 50	15,573 50
9,447 76	107 07	9,554 83	Interest do.....	80 00	9,474 83	9,554 83
85,424 31	6,052 33	91,476 64	Totals.....	763 00	90,713 64	91,476 64

The accounts of properties on the Canals have been transferred to the Department of Railways and Canals.

E. MIALL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 3rd September, 1889.

DR. No. 6.—MINOR PUBLIC WORKS, 1888-89. CR.

Balance due 1st July, 1888.	Accrued during year ended 30th June, 1889.	Total.	Works.	Authorized Abate-ments.	Deposited to credit of Receiver General.	Balances due 30th June, 1889.	Total.
\$ cts.	\$ cts.	\$ cts.	<i>Bridges.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.
2 600 62		2,600 62	Dunnville.			2,600 62	2,600 62
			<i>Ferries.</i>				
130 00	65 00	195 00	Buckingham and Cum-berland.		130 00	65 00	195 00
1,736 79		1,736 79	Hull (old lessee)			1,736 79	1,736 79
1,000 00	150 00	1,150 00	do new lessee		200 00	950 00	1,150 00
	50 00	50 00	Rockliffe and Gatineau		50 00		50 00
50 00		50 00	Prescott and Ogdens- burg (old lessee)		50 00		50 00
	400 00	400 00	Prescott and Ogdens- burg (new lessee)		200 00	200 00	400 00
920 00		920 00	New Edinburgh and Gat- ineau (old lessee)			920 00	920 00
875 00	350 00	1,225 00	New Edinburgh and Gat- ineau (new lessee)			1,225 00	1,225 00
55 00	10 00	65 00	Restigouche		55 00	10 00	65 00
93 00	1 00	94 00	Thurso and Clarence		29 00	65 00	94 00
150 00	50 00	200 00	Fort Erie and Buffalo		200 00		200 00
10 00	10 00	20 00	Papineauville and Brown's Wharf		10 00	10 00	20 00
175 00	50 00	225 00	Victoria and Black Rock		225 00		225 00
1 00		1 00	Pembroke and Allumette Island (old lessee)			1 00	1 00
51 00	51 00	102 00	Pembroke and Allumette Island (new lessee)		51 00	51 00	102 00
30 00	10 00	40 00	St. Basil			40 00	40 00
15 00	10 00	25 00	Fitzroy and Onslow		15 00	10 00	25 00
10 00	20 00	30 00	Gower Point and Lapasse		20 00	10 00	30 00
2 00	2 00	4 00	Dalhouse		2 00	2 00	4 00
15 00	10 00	25 00	Rockland and Lochaber			25 00	25 00
	20 00	20 00	Montebello & St. Thomas d'Alfred		20 00		20 00
	20 00	20 00	Bristol		10 00	10 00	20 00
			<i>Sundries.</i>				
8,000 00		8,000 00	Dundas & Waterloo Road			8,000 00	8,000 00
4,933 34		4,933 34	Old Post Office Building, Montreal			4,933 34	4,933 34
50 00	25 00	75 00	Wiarion Docks		50 00	25 00	75 00
3,437 50	1,376 00	4,813 50	Government Telegraph Lines		1 00	4,812 50	4,813 50
	1,000 00	1,000 00	Old Post Office Building, Hamilton		1,000 00		1,000 00
250 00	625 00	875 00	Part of Building, Port- land, N.B.	250 00	500 00	125 00	875 00
	100 00	100 00	Customs House, City of Hamilton		100 00		100 00
24,590 25	4,405 00	28,995 25	Totals	250 00	2,918 00	25,827 25	28,995 25

E. MIALL,
Commissioner.INLAND REVENUE DEPARTMENT,
OTTAWA, 3rd September, 1889.

No. 7.—CULLERS' REVENUE, 1888-89.
(For Details, see Appendix A.)

Dr.

Cr.

Balances due 1st July, 1888.	Amounts accrued for Measuring and Culling Timber during the Year ended 30th June, 1889.	Total.	Offices.	Deposited to the Credit of the Receiver General.	Balances due 30th June, 1889.	Total.
\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ ct.	\$ cts.
4,230 75	1,937 41	6,168 16	Montreal	1,027 34	5,140 82	6,168 16
37,096 57	17,965 66	55,062 23	Quebec	18,287 58	36,774 65	55,062 23
238 05	1,513 00	1,751 05	Three Rivers	1,546 97	204 08	1,751 05
41,565 37	21,416 07	62,981 44	Totals	20,861 89	42,119 55	62,981 44

E. MIALL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 3rd September, 1889.

BILL STAMPS, 1888-89.
 No. 9.—BILL STAMPS Distributors in account with Inland Revenue. Cr.

BALANCES, 1ST JULY, 1888.		BALANCES, 30TH JUNE, 1889.	
Stamps on hand.	Cash on hand.	Stamps on hand.	Cash on hand.
\$ cts.	\$ cts.	\$ cts.	\$ cts.
1,372 77	11 54	1,372 77	11 54
34 39	33 50	160 00	33 50
160 00	45 04	1,532 77	45 04
1,532 77	1,577 81	1,532 77	1,577 81
Totals			

LAW STAMPS, 1888-89.
 No. 10.—LAW STAMPS Distributors in account with Inland Revenue Department. Cr.

BALANCES 1ST JULY, 1888.		BALANCES, 30TH JUNE, 1889.	
Cash on hand.	Stamps on hand.	Commission of 5 per cent. allowed by Department on Stamps sold.	Deposited to credit of Receiver-General.
\$ cts.	\$ cts.	\$ cts.	\$ cts.
75 31	2,050 31	102 50	1,947 81
3 25	2,499 64	123 10	2,376 54
78 56	4,549 95	225 60	4,324 35
4,437 00	4,549 95	4,324 35	4,549 95
Totals			

E. MIALL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 3rd September, 1889.

DR. No. 11.—SUNDRY MINOR REVENUES, 1888-89. CR.

Accrued during the year ended 30th June, 1889.	Total.		Deposited to the Credit of the Receiver General.	Total.
\$ cts.	\$ cts.		\$ cts.	\$ cts.
21 00	21 00	Fertilizers' Inspection Fees.....	21 00	21 00
21 00	21 00	Totals.....	21 00	21 00

No. 12.—SUNDRY MINOR EXPENDITURES, 1888-89.

DR. (For Details, see Appendix B.) CR.

Balances due by Sundry Persons, 1st July, 1888.	Amounts Received from Department to meet Expenditure.	Deduction from Salaries for Superannuation.	Total.		Salaries.	Contingencies.	Queen's Printer.	Stationery Office.	Total.
\$ cts.	\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
.....	177 81	.....	177 81	Minor Public Works.....	.....	173 84	3 97	.....	177 81
.....	2,401 71	.....	2,401 71	Inspection of Staples.....	.....	2,353 08	48 63	.....	2,401 71
0 20	23,574 23	126 08	23,700 51	Adulteration of Food.....	6,312 17	17,052 50	191 71	144 13	23,700 51
0 20	26,153 75	126 08	26,280 03	Totals.....	6,312 17	19,579 42	244 31	144 13	26,280 03

E. MIALL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 3rd September, 1889.

No. 13.—STATEMENT showing the quantities of the several articles subject to 1887, 1888 and 1889, and

ARTICLES SUBJECT TO EXCISE DUTY.	1887.			Duty.
	QUANTITIES.			
	Ex-Manufactory	Ex-Warehouse.	Total.	
	Gallons.	Gallons.	Gallons.	\$ cts.
Spirits	1,904	2,864,935	2,882,265	3,735,088 65
Malt Liquor, the duty being paid on the Malt...	14,786,285	15,426 imported.	14,786,285	695 16
	Lbs.	Lbs.	Lbs.	
Malt.....	6,450,672	36,179,768	42,630,440	426,304 40
	No.	No.	No.	
Cigars	57,542,503	28,429,320	85,971,823	515,355 75
	Lbs.	Lbs.	Lbs.	
Tobacco, from Foreign Leaf.....	806,940	7,189,509	7,996,449	1,602,135 83
do Canadian Leaf.....	270,651	206,091	476,742	23,837 10
Snuff.....	251,790		251,790	35,528 40
Canada Twist.....	91,593		91,593	4,579 65
Raw Leaf Tobacco, Foreign.....		20	20	5 30
do Canadian.....				
	1,420,974	7,395,620	8,816,594	1,666,086 28
Inspection Fees on Petroleum.....				31,989 27
Manufactures in Bond.....				49,079 96
Licenses, Spirits.....				2,250 00
do Malt Liquor.....				6,350 00
do Malt.....				6,825 00
do Cigars.....				8,925 00
do Tobacco.....				1,916 00
do Manufactures in Bond.....				925 00
Totals.....				6,451,790 47

INLAND REVENUE DEPARTMENT,
OTTAWA, 3rd September, 1889.

Excise Duty taken for Consumption during the Years ended the 30th June, the Duty collected thereon.

1888.				1889.			
QUANTITIES.			Duty.	QUANTITIES.			Duty.
Ex-Manu- factory.	Ex-Ware- house.	Total.		Ex-Manu- factory.	Ex-Ware- house.	Total.	
Gallons.	Gallons.	Gallons.	\$ cts.	Gallons.	Gallons.	Gallons.	\$ cts.
46,505	2,326,327	2,405,716	3,096,390 71	12,485	2,945,124	2,972,931	3,870,732 43
15,944,002	..... 32,884 imported.	15,944,002	697 08	16,352,507	..... 15,322 imported.	16,352,507	6,309 72
Lbs.	Lbs.	Lbs.		Lbs.	Lbs.	Lbs.	
6,063,321	42,577,146	48,640,467	486,404 67	4,205,230	46,906,199	51,111,429	511,114 29
No.	No.	No.		No.	No.	No.	
62,280,253	28,503,305	90,783,558	544,729 43	58,182,720	34,396,850	92,579,570	553,621 56
Lbs.	Lbs.	Lbs.		Lbs.	Lbs.	Lbs.	
951,740	7,325,820	8,277,560	1,666,121 43	872,946	7,827,486	8,700,432	1,762,246 48
355,579	276,190	631,769	31,588 45	404,117	308,268	712,385	35,619 25
261,600	.....	261,600	36,889 50	262,235	.....	262,235	37,019 20
77,104	.....	77,104	3,855 20	74,071	.....	74,071	3,703 58
.....	.....	.....	.....	.....	20	20	6 00
1,646,023	7,602,010	9,248,033	1,738,454 58	1,613,369	8,235,774	9,749,143	1,838,594 51
.....	.....	.....	36,569 10	.....	.....	.....	35,744 83
.....	.....	.....	52,412 45	.....	.....	.....	27,133 50
.....	.....	.....	2,625 00	.....	.....	.....	2,875 00
.....	.....	.....	6,300 00	.....	.....	.....	6,400 00
.....	.....	.....	6,625 00	.....	.....	.....	7,125 00
.....	.....	.....	9,337 50	.....	.....	.....	9,550 00
.....	.....	.....	2,087 00	.....	.....	.....	1,927 50
.....	.....	.....	900 00	.....	.....	.....	950 00
.....	.....	.....	5,983,532 52	.....	.....	.....	6,872,078 34

E. MIALL,
Commissioner.

No. 14.—AMOUNTS OF REVENUE deposited monthly to the Credit of the Hon. the Receiver General, on account of Inland Revenue, during the Fiscal Year ended 30th June, 1889.

	Ontario.	Quebec.	New Brunswick.	Nova Scotia.	Prince Edward Island.	Manitoba and North West.	British Columbia.	Total.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
JULY:—								
Excise and Seizures.....	276,045 69	199,273 93	20,634 08	20,121 36	2,486 47	19,149 71	9,413 50	547,124 74
Hydraulic and other Rents.....	10 00	25 00	.....	.....	.....	.....	.....	35 00
Minor Public Works.....	.....	20 00	.....	.....	.....	.....	.....	20 00
Cullers.....	.....	1,377 33	.....	.....	.....	.....	.....	1,377 33
Weights and Measures.....	2,765 70	611 08	11 29	.....	.....	34 35	.....	3,422 42
Gas Inspection.....	373 75	.....	.....	91 75	.....	12 00	.....	489 50
Other Revenues.....	100 95	.....	.....	.....	.....	.....	.....	100 95
Totals.....	279,296 09	201,307 34	20,645 37	20,213 11	2,486 47	19,196 06	9,425 50	552,569 94
AUGUST:—								
Excise and Seizures.....	227,732 02	221,018 42	25,065 93	22,125 14	3,892 32	15,588 17	8,189 59	524,211 59
Hydraulic and other Rents.....	.....	.....	.....	.....	.....	.....	.....	.....
Minor Public Works.....	.....	2,931 63	.....	.....	.....	.....	.....	2,931 63
Cullers.....	.....	539 60	83 09	45 36	51 87	43 05	.....	1,883 03
Weights and Measures.....	1,118 06	260 25	21 00	46 00	.....	.....	.....	1,584 90
Gas Inspection.....	257 65	.....	.....	.....	.....	.....	.....	.....
Other Revenues.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals.....	229,107 73	224,749 90	25,770 02	22,216 50	3,944 19	15,631 22	8,191 59	529,611 15
SEPTEMBER:—								
Excise and Seizures.....	301,586 06	215,307 65	23,112 51	19,479 16	2,880 67	19,763 87	7,965 46	590,095 38
Hydraulic and other Rents.....	104 00	.....	.....	.....	.....	.....	.....	104 00
Minor Public Works.....	350 00	.....	.....	.....	.....	.....	.....	350 00
Cullers.....	.....	3,189 27	.....	.....	.....	.....	.....	3,189 27
Weights and Measures.....	915 00	639 26	107 24	36 30	39 40	46 20	63 90	1,847 30
Gas Inspection.....	860 50	218 25	14 75	.....	.....	.....	.....	1,093 50
Other Revenues.....	414 50	.....	.....	3 00	.....	.....	.....	417 50
Totals.....	303,730 06	219,354 43	23,234 50	19,518 46	2,920 07	19,810 07	8,033 86	596,601 45

OCTOBER :—		328,987 44	237,325 10	30,750 57	25,196 72	3,978 71	18,999 81	9,217 24	654,455 59
Excise and Seizures.....									
Hydraulic and other Rents.....									
Minor Public Works.....	225 00								225 00
Cullers.....	3,234 49	2,716 73	1,123 65	124 44	65 89	45 75	76 93	5 50	2,716 73
Weights and Measures.....	390 00	402 75		63 75	66 00			22 75	4,976 65
Gas Inspection.....	404 65								945 25
Other Revenues.....									404 65
Totals.....	333,241 58	241,568 23	30,938 76	25,328 61	4,024 46	19,076 74	9,245 49	663,423 87	
NOVEMBER :—		303,553 56 <th>236,554 72 <th>27,548 15 <th>27,303 55 <th>3,127 17 <th>20,965 58 <th>9,895 55 <th>628,948 28</th> </th></th></th></th></th></th>	236,554 72 <th>27,548 15 <th>27,303 55 <th>3,127 17 <th>20,965 58 <th>9,895 55 <th>628,948 28</th> </th></th></th></th></th>	27,548 15 <th>27,303 55 <th>3,127 17 <th>20,965 58 <th>9,895 55 <th>628,948 28</th> </th></th></th></th>	27,303 55 <th>3,127 17 <th>20,965 58 <th>9,895 55 <th>628,948 28</th> </th></th></th>	3,127 17 <th>20,965 58 <th>9,895 55 <th>628,948 28</th> </th></th>	20,965 58 <th>9,895 55 <th>628,948 28</th> </th>	9,895 55 <th>628,948 28</th>	628,948 28
Excise and Seizures.....									
Hydraulic and other Rents.....									
Minor Public Works.....									
Cullers.....	1,119 38	1,314 49							1,314 49
Weights and Measures.....	401 25	680 45	174 99	107 49	8 07	47 10		7 10	2,144 58
Gas Inspection.....	208 55	176 00	29 00	38 75				28 25	673 25
Other Revenues.....				3 00					211 55
Totals.....	305,282 74	238,725 66	27,752 14	27,452 79	3,135 24	21,012 68	9,930 90	633,292 15	
DECEMBER :—		321,195 09 <th>263,610 77 <th>25,561 89 <th>32,520 90 <th>3,617 04 <th>23,364 72 <th>12,189 06 <th>682,059 47</th> </th></th></th></th></th></th>	263,610 77 <th>25,561 89 <th>32,520 90 <th>3,617 04 <th>23,364 72 <th>12,189 06 <th>682,059 47</th> </th></th></th></th></th>	25,561 89 <th>32,520 90 <th>3,617 04 <th>23,364 72 <th>12,189 06 <th>682,059 47</th> </th></th></th></th>	32,520 90 <th>3,617 04 <th>23,364 72 <th>12,189 06 <th>682,059 47</th> </th></th></th>	3,617 04 <th>23,364 72 <th>12,189 06 <th>682,059 47</th> </th></th>	23,364 72 <th>12,189 06 <th>682,059 47</th> </th>	12,189 06 <th>682,059 47</th>	682,059 47
Excise and Seizures.....									
Hydraulic and other Rents.....									
Minor Public Works.....	250 00								250 00
Cullers.....	1,276 10	2,243 30							2,243 30
Weights and Measures.....	314 15	505 03	83 50	56 76	11 99			25 52	1,958 90
Gas Inspection.....	343 15	79 75	8 25	29 50	1 25	1 50		91 25	525 65
Other Revenues.....									343 15
Totals.....	322,378 49	266,438 85	25,653 64	32,607 16	3,630 28	23,366 22	12,330 83	687,405 47	
JANUARY :—		283,806 47	186,471 74	20,997 62	18,497 86	2,477 90	15,771 79	8,356 30	536,379 68
Excise and Seizures.....									
Hydraulic and other Rents.....	227 00	16 00							243 00
Minor Public Works.....									400 00
Cullers.....	3,204 61	275 42	375 00						275 42
Weights and Measures.....	483 75	304 65	48 54	30 21	11 75	217 93		23 90	3,841 59
Gas Inspection.....	320 88	173 25	47 00	72 25	23 00	23 00		21 75	844 00
Other Revenues.....									320 88
Totals.....	288,042 71	187,266 06	21,468 16	18,600 32	2,512 65	16,01 72	8,401 95	542,304 57	

No. 14.—AMOUNTS OF REVENUE deposited monthly to the credit of the Hon. the Receiver-General, &c.—*Concluded.*

	Ontario.	Quebec.	New Brunswick.	Nova Scotia.	Prince Edward Island.	Manitoba and North West.	British Columbia.	Total.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
FEBRUARY:—								
Excise and Seizures.....	227,718 78	184,134 42	17,943 93	15,164 91	3,086 93	15,378 47	6,481 83	469,859 27
Hydraulic and other Rents.....							1 00	52 00
Minor Public Works.....	51 00	1,295 39						1,295 39
Cullers.....	1,470 84	421 08	108 56	61 46	14 22	132 45	20 70	2,229 31
Weights and Measures.....	325 25	244 50	28 50	28 50	6 00	10 00		640 75
Gas Inspection.....	294 60		3 00					297 60
Other Revenues.....								
Totals.....	229,860 47	186,095 39	18,081 90	15,254 87	3,057 15	15,520 92	6,503 53	474,374 32
MARCH:—								
Excise and Seizures.....	250,187 84	192,507 62	21,749 83	20,844 00	3,211 56	19,203 22	8,566 26	525,269 83
Hydraulic and other Rents.....	201 00							201 00
Minor Public Works.....	500 00	24 00	17 00					541 00
Cullers.....		448 34						448 34
Weights and Measures.....	1,249 83	672 77	61 04	59 27	16 22	234 50	20 85	2,314 48
Gas Inspection.....	322 73	160 00	9 25	7 25	4 00	3 25		506 50
Other Revenues.....	333 55							333 55
Totals.....	261,794 47	193,812 73	21,837 12	20,910 52	3,231 78	19,440 97	8,587 11	529,614 70
APRIL:—								
Excise and Seizures.....	258,697 39	203,407 33	24,174 19	21,924 26	3,450 60	18,871 44	8,872 62	539,397 83
Hydraulic and other Rents.....								630 00
Minor Public Works.....			265 00					135 81
Cullers.....	210 00	155 00						4,370 24
Weights and Measures.....	2,907 86	1,099 30	138 30	102 27	18 02	68 70	35 70	4,679 55
Gas Inspection.....	374 05	191 00	47 50	50 75	12 75	3 50		721 50
Other Revenues.....	715 50		3 00	3 00				
Totals.....	262,904 80	204,988 44	24,628 08	22,080 28	3,481 37	18,943 65	8,908 32	545,934 93
MAY:—								
Excise and Seizures.....	297,475 22	230,337 02	24,388 38	22,805 38	3,796 36	19,138 36	10,606 95	608,497 67
Hydraulic and other Rents.....								200 00
Minor Public Works.....	75 00		125 00					868 24
Cullers.....		868 24						2,416 93
Weights and Measures.....	1,019 06	1,023 40	40 23	189 37	16 47	104 05	24 35	

	356 15	220 00	32 00	40 50	1 50	650 15
	371 10					371 10
Gas Inspection.....	299,296 53	232,448 66	24,535 61	23,035 25	19,243 91	613,004 09
Other Revenues.....						
Totals.....						
JUNE:—						
Excise and Seizures.....	284,438 65	206,303 33	27,520 72	25,481 11	20,829 74	580,182 36
Hydraulic and other Rents.....		80 00			75 00	155 00
Minor Public Works.....	250 00					250 00
Cullers.....		4,065 94				4,065 94
Weights and Measures.....	2,531 92	1,402 01	232 84	275 74	372 07	4,935 48
Gas Inspection.....	343 25	414 50	27 50	58 55		785 25
Other Revenues.....	819 92		3 00			822 92
Totals.....	288,383 74	212,365 78	27,784 06	25,756 85	21,201 81	591,196 95
Grand Totals.....	3,404,319 41	2,609,021 47	292,329 45	272,974 72	228,456 96	6,959,333 59

E. MIALI,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 3rd September, 1889.

EXCISE

No. 15.—COMPARATIVE Monthly

	July.	August.	September.	October.	November.	
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
Spirits.....	{ 1887-88.....	123,909 33	156,486 97	198,303 35	245,600 40	289,175 11
	{ 1888-89.....	333,420 88	303,476 65	325,558 20	383,474 91	360,998 86
Increase, 1888-89.....		209,511 55	146,989 68	127,254 85	137,874 51	71,823 75
Decrease, 1888-89.....						
Malt Liquor.....	{ 1887-88.....	5,327 00	420 00	184 60	191 00	100 00
	{ 1888-89.....	6,237 32	1,140 36	637 40	628 24	203 36
Increase, 1888-89.....		910 32	720 36	452 80	437 24	103 36
Decrease, 1888-89.....						
Malt.....	{ 1887-88.....	29,149 65	30,619 12	36,481 38	44,774 61	50,336 28
	{ 1888-89.....	32,172 26	32,507 33	38,450 78	49,373 65	45,848 53
Increase, 1888-89.....		3,022 61	1,888 21	1,969 40	4,599 04	
Decrease, 1888-89.....						4,487 75
Tobacco.....	{ 1887-88.....	141,006 52	201,455 84	147,599 44	164,519 64	145,526 49
	{ 1888-89.....	152,631 12	153,724 55	155,584 96	181,692 41	179,722 10
Increase, 1888-89.....		10,724 60		7,985 52	17,172 77	34,195 61
Decrease, 1888-89.....			47,731 29			
Cigars.....	{ 1887-88.....	54,356 08	51,952 13	51,409 29	50,538 91	45,748 83
	{ 1888-89.....	51,974 47	51,806 04	44,002 59	48,061 04	44,468 51
Increase, 1888-89.....		2,381 61	146 09	7,406 70	2,477 87	1,280 32
Decrease, 1888-89.....						
Petroleum.....	{ 1887-88.....	2,100 08	3,234 58	4,587 20	5,438 38	4,277 80
	{ 1888-89.....	1,743 00	2,974 48	4,832 70	5,055 76	4,181 88
Increase, 1888-89.....				245 50		
Decrease, 1888-89.....		357 08	260 10		382 62	95 92
Manufactures in Bond.....	{ 1887-88.....	3,523 29	4,374 74	4,104 18	6,154 99	3,973 50
	{ 1888-89.....	2,172 98	1,796 34	2,386 07	3,754 25	2,456 79
Increase, 1888-89.....		1,350 31	2,578 40	1,718 11	2,400 74	1,516 71
Decrease, 1888-89.....						
Seizures.....	{ 1887-88.....	5,095 67	3,001 93	1,640 45	351 00	214 00
	{ 1888-89.....	161 30	145 97	241 38	571 95	307 46
Increase, 1888-89.....		4,934 37	2,855 96	1,399 07	220 95	93 46
Decrease, 1888-89.....						
Other Receipts.....	{ 1887-88.....	3,635 00	1,435 00	1,455 00	790 00	705 00
	{ 1888-89.....	5,015 00	1,229 83	970 00	1,041 78	640 00
Increase, 1888-89.....		1,380 00			251 78	
Decrease, 1888-89.....			205 17	485 00		65 00
Total Increase in 1888-89.....		216,525 71	95,821 24	126,899 19	155,295 06	98,770 48
Total Decrease in 1888-89.....						

INLAND REVENUE DEPARTMENT,
OTTAWA, 3rd September, 1889.

REVENUE.

Statement, 1887-88, 1888-89.

December.	January.	February.	March.	April.	May.	June.	Total.
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
401,653 54	279,318 17	287,205 16	259,744 94	249,801 83	317,056 42	290,760 49	3,099,015 71
411,903 15	308,437 53	264,180 74	280,417 44	282,279 66	326,689 42	293,184 14	3,874,021 58
10,249 16	29,119 36	23,024 42	20,672 50	32,477 83	9,633 00	2,423 65	775,005 87
158 80	50 00	25 00				540 68	6,997 08
356 92	514 68	328 52	585 44	154 80	1,031 92	890 76	12,709 72
198 12	464 68	303 52	585 44	154 80	1,031 92	350 08	5,712 64
45,702 36	40,971 06	43,657 48	47,467 39	48,942 20	42,013 52	32,914 62	493,029 67
45,466 70	47,867 53	40,930 11	51,231 00	52,442 31	46,909 64	34,039 45	518,239 29
764 34	6,896 47	2,727 37	3,763 61	3,500 11	4,896 12	1,124 83	25,209 62
128,763 61	115,303 36	126,626 44	126,247 51	130,442 70	164,510 96	147,639 07	1,740,541 58
136,758 61	132,411 22	124,971 01	139,592 63	161,455 34	171,240 66	150,737 40	1,840,522 01
7,995 00	17,107 86	1,655 43	13,345 12	31,012 64	6,729 70	3,098 33	99,980 43
42,212 46	41,398 86	37,138 32	38,698 11	43,130 43	48,898 66	48,584 85	554,066 93
45,746 58	43,063 40	38,418 42	43,900 32	46,541 16	52,435 23	52,753 80	563,171 56
3,534 12	1,664 54	1,280 10	5,202 21	3,410 73	3,536 57	4,168 95	9,104 63
4,175 63	3,598 75	2,325 50	2,028 23	1,503 85	1,473 50	1,825 60	36,569 10
3,985 65	3,095 38	2,549 25	2,476 15	1,422 01	1,485 21	1,943 36	35,744 83
189 98	503 37	223 75	447 92	81 84	11 71	117 76	824 27
3,532 08	3,463 68	3,941 87	4,115 16	4,781 17	5,731 38	5,616 41	53,312 45
1,970 72	1,990 72	2,372 26	2,049 69	2,456 12	2,391 58	2,285 98	28,083 50
1,561 36	1,472 96	1,569 61	2,065 47	2,325 05	3,339 80	3,330 43	25,228 95
49 87	170 44	1,355 25	331 35	83 50	293 60	478 84	13,065 90
344 75	276 50	436 45	701 86	862 00	368 00	462 25	4,879 87
294 88	106 06	918 80	370 51	778 50	74 40	16 59	8,186 03
755 00	635 30	1,151 72	901 45	694 95	613 96	1,190 00	13,962 38
1,390 80	785 00	641 80	721 20	972 98	635 00	1,196 66	15,240 95
635 80	149 70	509 92	180 25	278 03	21 04	6 66	1,277 67
21,920 53	53,532 34	28,598 18	42,141 59	69,205 75	22,594 66	7,943 24	882,051 61
Total Revenue in 1887-88.							6,010,560 80
Total Revenue in 1888-89.							6,892,612 41

E. MIALL,
Commissioner.

No. 16.—REFUNDS, 1888-89.

EXCISE.						
Articles.	To Whom Paid.	Date.	Division.	Under what Authority Refunded.	Amount.	Total.
					\$ cts.	\$ cts.
		1888.				
Spirits.....	P. Lynott.....	July 23	Quebec.....	Refunded under Revised Statutes, Cap. 29, Sec. 78.....	25 07	
	A. Whitney.....	Oct. 11	Prescott.....	do do 29 do 78.....	299 91	
	T. J. Lyons.....	do 24	do	do do 34 do 238.....	1,451 88	
	A. Colquhoun.....	Nov. 6	Winnipeg.....	do do 29 do 78.....	41 34	
		1889.				
	A. Whitney.....	Jan. 17	Prescott.....	do do 29 do 78.....	114 24	
	W. G. Gooderham.....	Feb. 20	Toronto.....	do do 29 do 78.....	41 75	
	T. J. Lyons.....	June 12	Prescott.....	do do 34 do 238.....	3,117 71	5,091 90
		1888.				
Malt Liquor.....	W. N. Wickwire.....	Nov. 19	Halifax.....	do do 34 do 178.....	530 35	
		1889.				
	C. Laister & Co.....	May 20	Toronto.....	do do 29 do 78.....	25 00	555 35
		1888.				
Malt.....	The Carling B. & M. Co.....	July 13	London.....	do do 29 do 78.....	763 93	
	Isaac Laidman.....	Aug. 1	Winnipeg.....	do do 34 do 177.....	6 50	
	John Korman.....	do 13	Toronto.....	do do 34 do 177.....	532 44	
	do	3.	do	do do 34 do 177.....	324 00	
	H. J. Taylor.....	Sept. 9	St. Catharines.....	do do 34 do 177.....	1,443 61	
	R. Dempster.....	do 15	Windsor.....	do do 29 do 78.....	73 79	
	C. W. Hayward.....	do 16	Halifax.....	do do 34 do 178.....	24 30	
	J. C. Oland.....	do 17	do	do do 34 do 178.....	590 16	
	J. Korman.....	do 17	Toronto.....	do do 34 do 177.....	313 20	
	do	do 17	do	do do 34 do 177.....	501 12	
	do	do 17	do	do do 34 do 177.....	248 40	
	Manitoba M. & B. Co.....	Nov. 27	do	do do 34 do 177.....	64 19	
		Dec. 10	Winnipeg.....	do do 34 do 178.....		

1889.		1888.		1887.		1886.		1885.		1884.		1883.		1882.		1881.		1880.		
Ontario B. & M. Co.	Jan. 17.	Toronto	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	246 12
J. Korman	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	237 06
J. C. Oland	do	21.	Halifax.	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	462 93
L. H. Clark	do	22.	Stratford.	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	330 88
H. J. Taylor	do	24.	St. Catharines	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	292 69
M. Bixel	Feb.	20.	London.	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	22 00
A. Keith & Son	do	27.	Halifax.	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	390 64
J. Korman	March	27.	Toronto	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	278 64
Geo. Sleeman	do	12.	Guelph.	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	156 21
Geo. Gowen & Son	do	15.	Victoria, B.C.	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	56 70
C. W. Hayward	do	20.	Halifax	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	59 53
J. Korman	do	27.	Toronto	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	154 80
J. C. Oland	do	29.	Halifax.	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	262 88
W. N. Wickwire	do	30.	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	76 55
T. H. Carling	do	30.	London.	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	15 71
J. C. Mullin	do	30.	Halifax.	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	3 37
Hasenfratz & Lawson.	do	30.	Victoria.	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	92 34
J. Korman	April	24.	Toronto	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	321 84
The Carling B. & M. Co.	May	17.	London	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	600 36
C. Laister & Co	do	20.	Toronto	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	25 00
Walker & Sons.	do	22.	Windsor	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	1,840 44
Geo. Schrimpton	do	28.	St. Catharines	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	51 67
J. Korman	June	5.	Toronto	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	95 76
do	do	24.	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	611 28
W. N. Wickwire	do	24.	Halifax	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	303 75
J. C. Oland	do	24.	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	272 33
Hasenfratz & Lawson.	do	30.	Victoria	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	66 01
12,213 13																				
Tobacco	July	12.	Montreal.	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	24 06
American Cigarette Co.	do	13.	Peterborough.	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	25 00
H. Quirk	Aug.	4.	Windsor.	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	12 67
A. A. Boutell	do	9.	Montreal	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	17 83
S. Davis & Sons.	do	13.	Quebec	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	22 47
J. Lemesurier	do	13.	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	73 00
B. Houde & Co	do	20.	Montreal.	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	59 62
D. Ritchie & Co.	do	20.	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	22 02
American Cigarette Co	do	6.	Windsor	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	21 78
A. A. Boutell	Sept.	6.	Hamilton	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	15 32
J. E. Tuckett	do	10.	Quebec	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	80 10
B. Houde & Co	do	10.	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	22 62
J. Lemesurier	do	14.	Toronto	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	38 77
McAlpin Tobacco Co.	do	14.	Quebec	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	16 80
J. Lemesurier	do	21.	Montreal.	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	18 48
American Cigarette Co	do	21.	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	57 57
D. Ritchie & Co.	do	4.	Windsor.	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	16 34
A. A. Boutell	Oct.			do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	

No. 16.—REFUNDS, 1888-89—Continued.

Articles.	To whom Paid.	Date.	Division.	Under what Authority Refunded.	Amount.		Total.
					\$ cts.	% cts.	
EXCISE—Continued.							
Tobacco—Continued.		1888.		Refunded under Revised Statutes, Cap. 34, Sec. 259.			
	E. Fréchet & frere.	Oct. 4.	Quebec	do	do	5 19	
	J. Lemesurier.	do	do	do	do	23 46	
	B. Houde & Co	do	do	do	do	82 80	
	American Cigarette Co.	do	Montreal	do	do	13 25	
	D. Ritchie & Co	do	do	do	do	68 66	
	J. E. Tuckett	do	do	do	do	72 72	
	A. A. Boutell	Nov. 5.	Hamilton	do	do	5 78	
	A. A. Boutell	do	Windsor	do	do	22 80	
	J. E. Tuckett	do	Hamilton	do	do	56 46	
	J. Lemesurier	do	Quebec	do	do	22 26	
	B. Houde & Co	do	do	do	do	69 95	
	D. Ritchie	do	do	do	do	64 45	
	American Cigarette Co.	do	Montreal	do	do	17 74	
	A. A. Boutell	Dec. 5.	Windsor	do	do	20 10	
	J. E. Tuckett	do	Hamilton	do	do	51 61	
	B. Houde & Co	do	Quebec	do	do	74 74	
	J. Lemesurier	do	do	do	do	22 92	
	D. Ritchie & Co	do	do	do	do	36 62	
	American Cigarette Co.	Dec. 26.	do	do	do	20 06	
		1889.					
	do	Jan. 5.	do	do	do	18 30	
	A. A. Boutell	do	Windsor	do	do	14 44	
	John Lemesurier	do	Quebec	do	do	13 89	
	C. Houde & Cie.	do	do	do	do	67 30	
	J. E. Tuckett	do	do	do	do	35 14	
	D. Ritchie	do	Hamilton	do	do	12 91	
	B. Goldstein	do	Montreal	do	do	1 80	
	J. Lemesurier	do	do	do	do	5 40	
	McAlpin Tobacco Co.	do	Quebec	do	do	35 18	
	A. A. Boutell	do	Toronto	do	do	9 32	
		Feb. 4.	Windsor	do	do		

No. 16.—REFUNDS, 1888-89 — *Concluded.*

EXCISE— <i>Concluded.</i>						
Articles.	To whom Paid.	Date.	Division.	Under what Authority Refunded.	Amount.	Total.
					\$ cts.	\$ cts.
Seizures	F. C. Lefrançois	1889.				
	E. Stunden	Jan. 22	Quebec	Refunded under Revised Statutes, Cap, 29	50 00	
	R. B. Algie	Feb. 20	Kingston	do do 29	8 00	
	A. E. Cunningham	do 20	Cornwall	do do 29	6 00	
		do 20	Halifax	do do 29	40 00	104 00
Other Receipts	J. J. McAdam	1888.				
		Oct. 15	London	do do 29	17 00	
	Alex. Irvine	1889.				
	J. Seagran	Jan. 22	London	do do 29	20 00	
	Brantford Vinegar, Broom and Brush Co	April 9	Guelph	do do 29	20 00	
	M. Stairs & Son	May 20	Brantford	do do 29	850 00	
		do 20	Ottawa	do do 29	10 00	917 00
				Grand Total		23,145 73

INLAND REVENUE DEPARTMENT,
OTTAWA, 3rd September, 1889.

E. MIALL,
Commissioner.

No. 17.—DEPARTMENTAL EXPENDITURE, 1888-89.
(For Details, see Appendix B.)

Dr.

Cr.

Due by sundry persons, 1st July, 1888.	Disbursed by the Receiver General.	Deduction for Superannuation.	Total.	Salaries.	Contingen- cies.	Due by sundry persons, 30th June, 1889.	Total.
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
7,000 00	7,000 00		7,000 00	7,000 00			7,000 00
39,531 08	39,531 08	777 99	40,309 07	40,309 07			40,309 07
16 66	742 30		742 30		742 30		742 30
	313 71		330 37		313 71	16 66	330 37
	716 94		716 94		716 94		716 94
	1,369 99		1,369 99		1,369 99		1,369 99
	1,240 65		1,240 65		1,240 65		1,240 65
	2,436 98		2,436 98		2,436 98		2,436 98
	226 13		226 13		226 13		226 13
	216 33		216 33		216 33		216 33
16 66	53,794 11	777 99	54,58 876	47,909 07	7,263 03	16 66	54,588 76
			Totals				

E. MIALI,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 3rd September, 1889.

WEIGHTS AND MEASURES, GAS AND LAW STAMPS.

No. 18.—STATEMENT showing amount of Revenue accrued.

Cr.

Dr.

	Weights, and Measures Stamps.	Gas Stamps.	Law Stamps, Supreme and Exchequer Courts.	Total.	Weights and Measures Stamps.	Gas Stamps.	Law Stamps, Supreme and Exchequer Courts.	Total.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
To amount of Stamps destroyed or returned by Distributors.....	212 79			212 79				
To Commission allowed.....			225 60	225 60				
To amount of Stamps remaining in hands of Distributors, 30th June, 1889.	39,637 00	19,483 35		59,120 35				
To Balance, being the Revenue accrued during 1888-89.....	37,524 00	8,046 25	4,289 96	49,860 21				
Totals.....	77,373 79	27,529 60	4,515 56	109,418 95				
					By amount of Stamps in the hands of Distributors on 1st July, 1888.....	43,040 79	78 56	62,996 45
					By Stamps issued by the Inland Revenue Department during the year.....	34,383 00	4,437 00	46,422 50
					Totals.....	77,373 79	4,515 56	109,418 95

E. MIALL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 3rd September, 1889.

WEIGHTS AND MEASURES, 1888-89.
No. 19 (A)—INSPECTORS in Account with Revenue.

Cr.

Dr.

BALANCES DUE BY INSPECTORS, 1st JULY, 1888.		BALANCES DUE BY INSPECTORS, 30th JUNE, 1889.		Deposited to credit of Receiver-General.	Stamps returned or Destroyed.	ID VISIONS.	Total.	Seizures and Penalties.	Cartage.	Stamps issued to Inspectors.	Total.	Total.	
Stamps on hand.	Cash on hand.	Stamps on hand.	Cash on hand.										
\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
1,126 53	124 22	1,126 00	62 50	1,271 54	9 42	Belleville	2,439 25	62 50		1,126 00	2,439 25	87 52	2,439 25
3,795 07	2,215 55	9,405 00	20 00	10,115 22	0 30	Hamilton	15,435 62	35 00		9,405 00	15,435 62	2,510 64	15,435 62
1,602 16	87 50	1,594 00	5 00	1,676 39		Kingston	3,318 66	5 00		1,594 00	3,318 66	294 52	3,318 66
1,013 00	238 43	1,910 00		1,798 49		London	3,166 43			1,910 00	3,166 43	186 90	3,166 43
2,385 90		1,520 00		1,309 24		Orillia	3,905 90			1,520 00	3,905 90	8 55	3,905 90
1,477 19		1,000 00	8 18	2,485 37		Ottawa	2,485 37	8 18		1,000 00	2,485 37	548 78	2,485 37
2,439 70		2,760 00		5,199 70		Toronto	5,199 70			2,760 00	5,199 70	3,481 00	5,199 70
3,816 23		2,108 00	10 00	2,453 23		Windsor	5,934 23	10 00		2,108 00	5,934 23	3,636 91	5,934 23
17,655 78	2,665 70	21,423 00	132 50	22,812 85	9 72	Ontario	41,885 16	132 50	8 18	21,423 00	41,885 16	15,425 68	41,885 16
6,479 15	403 26	5,075 00	10 00	5,219 64		Montreal	11,967 41	10 00		5,075 00	11,967 41	678 20	11,967 41
3,410 90		2,032 00	18 00	1,950 85		Quebec	5,460 90	18 00		2,032 00	5,460 90		5,460 90
1,234 75	107 82	700 00		778 83	18 72	Sherbrooke	2,042 57			700 00	2,042 57	154 60	2,042 57
3,566 34				1,072 96		Three Rivers	3,566 34				3,566 34	832 80	3,566 34
14,691 14	511 08	7,807 00	28 00	9,022 28	18 72	Quebec	23,037 22	28 00		7,807 00	23,037 22	13,163 42	23,037 22
1,374 31	11 29			238 25		Fredericton	1,385 60				1,385 60		1,385 60
1,308 61		300 00		433 19		King's	1,608 61			300 00	1,608 61		1,608 61
458 31		1,245 00		542 71		St. John	1,703 31			1,245 00	1,703 31	49 60	1,703 31
3,141 23	11 29	1,545 00		1,214 15		New Brunswick	4,697 52			1,545 00	4,697 52	49 60	4,697 52
820 89				73 85		Cape Breton	820 89				820 89	66 16	820 89
1,025 61		368 00		369 02		Halifax	1,393 61			368 00	1,393 61		1,393 61

WEIGHTS AND MEASURES, 1888-89.—Continued.

Cr.

No 19 (A)—INSPECTORS in Account with Revenue.

Dr.

BALANCES DUE BY INSPECTORS, 1ST JULY, 1888.		BALANCES DUE BY INSPECTORS, 30TH JUNE, 1889.		Deposited to credit of Receiver-General.	Stamps returned or Destroyed.	DIVISIONS.	Total.	Cartage.	Seizures and Penalties.	Stamps issued to Inspectors.	Stamps returned or Destroyed.	Total.	BALANCES DUE BY INSPECTORS, 30TH JUNE, 1889.		Total.	
Stamps on hand.	Cash on hand.	Stamps on hand.	Cash on hand.										Stamps on hand.	Cash on hand.		
\$	cts.	\$	cts.	\$	cts.		\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
651 27	.....	480 00	.....	352 68	0 50	Pictou	1,131 27	.....	.....	480 00	0 50	1,131 27	.....	778 09	.....	1,131 27
446 95	.....	100 00	.....	235 07	.....	Yarmouth	546 95	.....	.....	100 00	.....	546 95	.....	211 02	.....	546 95
2,944 72	.....	948 00	.....	1,030 12	0 50	Nova Scotia	3,892 72	.....	.....	948 00	0 50	3,892 72	.....	2,695 08	167 02	3,892 72
348 79	.....	270 00	.....	292 31	.....	Charlottetown, P. E. I.	618 79	.....	.....	270 00	.....	618 79	.....	326 48	.....	618 79
2,808 09	34 35	2,140 00	.....	1,377 33	183 85	Winnipeg, Man.	4,987 44	.....	5 00	2,140 00	.....	4,987 44	.....	3,257 15	169 11	4,987 44
1,451 04	.....	200 00	.....	291 87	.....	Victoria, B. C.	1,651 04	.....	.....	200 00	.....	1,651 04	.....	1,335 42	23 75	1,651 04
43,040 79	3,222 42	34,333 00	.....	36,040 91	212 79	Grand Totals	80,769 89	8 18	165 50	34,333 00	.....	80,769 89	.....	39,637 00	4,879 19	80,769 89

E MIALI,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 3rd September, 1889.

WEIGHTS AND MEASURES, 1888-89.

No. 19 (B.)—Deputy Inspectors of the Old Divisions in account
 DR. with Revenue. CR.

Balances due 1st July, 1888. — Cash on hand.	Total.	Divisions.	Balances due 30th June, 1889. — Cash on hand.	Total.
\$ cts.	\$ cts.		\$ cts.	\$ cts.
87 10	87 10	Essex.....	87 10	87 10
87 10	87 10	..... Ontario.....	87 10	87 10
5 62	5 62	..... Hull.....	5 62	5 62
5 62	5 62	..... Quebec.....	5 62	5 62
92 72	92 72	..... Totals.....	92 72	92 72

E. MIALL,
Commissioner.

INLAND REVENUE DEPARTMENT,
 OTTAWA, 3rd September, 1889.

GAS INSPECTION AND LAW STAMPS, 1888-89.

DR.

No. 20—Stamp Distributors in account with Inland Revenue Department.

CR.

BALANCES, 1st JULY, 1888.		Stamps issued to Inspectors.		Total.		DISTRICTS.		Commission allowed to Distributors of Law Stamps.		Deposited to credit of Receiver- General.		BALANCES, 30th JUNE, 1889.		Total.	
Stamps on hand.	Cash on hand.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	Stamps on hand.	Cash on hand.	\$	cts.
312 50	4 50	317 00	00	317 00	00	Belleville.....	62 50	254 50	50	62 50	00	254 50	00	317 00	00
731 25		731 25		731 25		Brockville.....	65 75	665 50		65 75	25	665 50		731 25	25
410 00		410 00		410 00		Cobourg.....	38 25	371 75		38 25	00	371 75		410 00	00
548 00		548 00		548 00		Cornwall.....	14 00	522 00		14 00	00	522 00	12 00	548 00	00
1,670 00	70 25	1,740 25	00	1,740 25	00	Hamilton.....	628 00	2,243 75		628 00	25	2,243 75	58 50	2,980 25	25
846 25	70 25	916 50	00	916 50	00	Kingston.....	80 00	797 25		80 00	00	797 25	19 00	841 00	00
70 25	45 75	116 00	00	116 00	00	London.....	585 50	171 50		585 50	00	171 50	84 00	849 50	00
324 50		324 50		324 50		Ottawa.....	213 25	598 00		213 25	00	598 00	38 25	849 50	00
152 00	12 00	164 00	00	164 00	00	Peterborough.....	60 00	454 00		60 00	00	454 00		514 00	00
363 00		363 00		363 00		Port Hope.....	24 00	339 00		24 00	00	339 00		363 00	00
2,355 60	169 00	2,524 60	00	2,524 60	00	Toronto.....	2,531 25	2,045 85		2,531 25	00	2,045 85	197 50	4,774 60	00
7,783 85	301 50	8,085 35	00	8,085 35	00	Ontario.....	4,302 50	8,463 10		4,302 50	00	8,463 10	409 25	13,174 85	00
2,085 50		2,085 50		2,085 50		Montreal.....	2,141 00	1,394 50		2,141 00	00	1,394 50		3,535 50	00
878 00		878 00		878 00		Quebec.....	347 25	1,080 75		347 25	00	1,080 75		1,428 00	00
589 25		589 25		589 25		Sherbrooke.....	27 00	562 25		27 00	00	562 25		589 25	00
266 00		266 00		266 00		Three Rivers.....	25 00	241 00		25 00	00	241 00		266 00	00
3,818 75		3,818 75		3,818 75		Quebec.....	2,540 25	3,278 50		2,540 25	00	3,278 50		5,818 75	00
889 00		889 00		889 00		Chatham.....	2 00	887 00		2 00	00	887 00		889 00	00
1,057 25		1,057 25		1,057 25		Fredericton.....	49 00	1,058 25		49 00	00	1,058 25		1,107 25	00
661 50		661 50		661 50		Moncton.....	37 00	624 50		37 00	00	624 50		661 50	00
1,455 25		1,455 25		1,455 25		St. John.....	238 50	1,280 75		238 50	00	1,280 75	36 00	1,555 25	00
4,063 00		4,063 00		4,063 00		New Brunswick.....	326 50	3,850 50		326 50	00	3,850 50	36 00	4,213 00	00

1,713 50 110 25	91 75	250 00	2,055 25 110 25	Halifax..... Pictou.....	471 25	1,500 50 110 25	83 50	2,055 25 110 25
1,823 75	91 75	250 00	2,165 50	Novi Scotia.....	471 25	1,610 75	83 50	2,165 50
696 00			696 00	Charlottetown, P.E.I.....	47 00	637 00	12 00	696 00
953 75	12 00	62 50	1,028 25	Winnipeg, Man.....	54 75	973 50		1,028 25
738 50	12 00	100 00	850 50	Victoria, B.C.....	180 50	670 00		850 50
19,877 10	417 25	7,652 50	27,946 85	Grand Totals, Gas Inspection.....	7,922 75	19,483 35	540 75	27,946 85
78 56	34 39	4,437 00	4,549 95	Law Stamps.....	4,324 35			4,549 95
			225 60					

E. MIALL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 3rd September, 1889.

WEIGHTS AND MEASURES, 1888-89.
No. 21 (A).—INSPECTION DIVISIONS in Account with Expenditure.
(For Details, see Appendix B.)

Cr.

Dr.

Amounts received from Department to meet Expenditure.	Deductions from Salaries for Superannuation.		Total.	Divisions.	Balances due to sundry persons, 1st July, 1888.	EXPENDITURE AUTHORIZED BY THE DEPARTMENT.					Balances due by sundry persons, 30th June, 1889.	Total.
	\$	cts.				\$	cts.	Salaries.	Seizure Expenses.	Rent.			Travelling Expenses.	Sundries.
3,123 72	45 92	3,169 64		Belleveille.....		2,300 00	105 76	37 50	489 19	237 19		3,169 64
5,945 16	100 67	5,945 83		Hamilton.....		5,028 99			425 46	491 38		5,945 83
3,168 21	43 96	3,212 17		Kingston.....		2,900 00		90 00	614 94	307 23		3,212 17
2,945 16	48 00	2,993 16		London.....	19 10	2,400 00			467 72	106 34		2,993 16
2,200 33	33 92	2,234 25		Ottawa.....		1,700 00		250 00	481 75	52 50		2,234 25
4,021 33	54 32	4,075 65		Toronto.....		2,900 00			779 97	145 68		4,075 65
3,814 75	65 88	3,880 63		Windsor.....		3,300 00			486 27	94 36		3,880 63
2,619 18	28 83	2,648 01		District Inspectors.....		1,443 55	80 68		1,029 10	94 68		2,648 01
17 85		17 85		..... Ontario.....	19 10	21,272 54	186 44	377 50	4,792 25	1,529 36		28,177 19
27,755 69	421 50	28,177 19		..... Montreal.....		4,850 00	10 60		543 53	236 73		5,640 86
5,547 42	93 44	5,640 86		..... Quebec.....		3,600 00		42 00	586 53	225 02		4,453 55
4,398 23	55 32	4,453 55		..... Three Rivers.....		2,200 00		20 00	416 23	111 43		2,727 72
2,683 76	43 96	2,727 72		..... Quebec.....		2,241 66			300 60	29 47		2,591 73
2,550 97	40 76	2,591 73		..... Fredericton.....		12,891 66	10 60	62 00	1,846 95	602 65		15,413 86
15,180 38	233 48	15,413 86		..... King's.....		1,600 00			195 08	23 23		1,818 31
1,786 35	31 96	1,818 31		..... St. John.....		1,300 00			273 82	19 36		1,593 18
1,570 82	22 36	1,593 18		..... New Brunswick.....		1,800 00			1 78	12 97		1,814 75
1,778 75	36 00	1,814 75		..... Cape Breton.....		4,700 00			470 68	55 56		5,226 24
5,135 92	90 32	5,226 24		..... Halifax.....		800 00		70 00	9 00	62 69		941 69
925 69	16 00	941 69		..... Pictou.....		1,291 62		222 50	18 60	83 70		1,616 42
1,590 96	25 46	1,616 42				900 00			116 61	40 65		1,067 26
1,039 26	18 00	1,067 26										

1,258 36 23 47	20 00	1,278 36 23 47	Yarmouth	1,000 00	253 29 18 70	16 82 4 77	8 25	1,278 36 23 47
4,837 74	79 46	4,917 20	District Inspector	3,991 62	292 50	208 63	8 25	4,917 20
1,185 11	20 00	1,205 11	Nova Scotia	1,000 00		61 01		1,205 11
4,175 16	66 32	4,241 48	Charlottetown, P. E. I.	3,500 00	108 00	84 05		4,241 48
1,544 63	16 40	1,561 03	Winnipeg, Man.	950 00	210 00	98 25		1,561 03
5,352 82 748 97 437 59	56 00	5,408 82 748 97 437 59	Victoria, B. C.	2,800 00	655 73	1,953 09 748 97 437 59		5,408 82 748 97 437 59
66,864 01	983 48	67,337 49	General Contingencies					
			Queen's Printer					
			Stationery Office					
			Grand Totals	51,105 82	197 04	9,178 12	8 25	67,337 49

E. MIALL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 3rd September, 1889.

WEIGHTS AND MEASURES, 1888-89.

No. 21 (B.)—INSPECTION Divisions in Account with Expenditure.

DR.

(Old Divisions.)

CR.

Balances due by sundry persons, 1st July, 1888.		Total.	DIVISIONS.	Balances due by sundry persons, 30th June, 1889.	Total.
\$	cts.	\$		\$	cts.
39	56	39	Essex.....	39	56
33	53	33	Waterloo.....	33	53
73	09	73	Ontario.....	73	09
0	33	0	Drummond.....	0	33
41	45	41	Laval.....	41	45
26	88	26	Montmorency.....	26	88
27	51	27	Richelieu.....	27	51
96	17	96	Quebec.....	96	17
24	00	24	Lunenburg, Nova Scotia.....	24	00
193	26	193	Totals.....	193	26

E. MIALL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 3rd September, 1889.

GAS INSPECTION, 1888-89.

No. 22.—INSPECTION Districts in Account with Expenditure.

(For Details, see Appendix B.)

DR.

CR.

Balances due by Sun- dry Persons, 1st July, 1888.	Amounts received from Department to meet Expendi- ture.	Deduction from Salaries for Super- annuation.	Balances due Sun- dry Persons, 30th June, 1889.	Total.	DISTRICTS.	EXPENDITURE AUTHORIZED BY THE DEPARTMENT.						Balances due by Sun- dry Persons, 30th June, 1889.	Total.
						Salaries.	Special Assistance	Rent.	Travelling Expenses.	Sundries.			
\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
273 50	3 16	3 16	276 66	276 66	Belleville	158 33	37 50	80 83	57 35	0 75	276 66	276 66	
58 10	1 32	1 32	178 95	178 95	Brockville	68 75	75 00	0 75	28 05	7 15	178 95	178 95	
177 85	1 76	1 76	177 85	177 85	Cobourg	91 63	22 50	54 05	101 30	54 05	177 85	177 85	
189 87	20 12	20 12	1,334 40	1,334 40	Cornwall	1,008 33	22 00	55 59	190 48	55 59	1,334 40	1,334 40	
1,314 28	8 00	8 00	597 92	597 92	Desaronto	400 00	27 00	78 72	47 20	78 72	597 92	597 92	
589 92	1 32	1 32	163 60	163 60	Hamilton	68 75	15 00	0 25	19 60	363 58	163 60	163 60	
162 28	20 00	20 00	1,820 08	1,820 08	Kingston	1,000 00	250 00	178 98	70 45	3 00	1,820 08	1,820 08	
1,800 08	10 55	10 55	1,029 95	1,029 95	Lindsay	139 50	100 00	3 00	22 85	12 25	1,029 95	1,029 95	
1,014 40	2 69	2 69	242 50	242 50	London	1,000 00	86 50	998 63	941 30	998 63	7,261 49	7,261 49	
239 81	1 32	1 32	103 85	103 85	Ottawa	1,316 64	40 00	95 63	89 40	95 63	2,454 67	2,454 67	
102 53	1 32	1 32	1,148 23	1,148 23	Peterborough	1,150 00	42 00	318 12	21 70	8 10	1,510 12	1,510 12	
1,128 23	20 00	20 00	37 77	37 77	Fort Hope	200 00	99 96	1 75	111 10	423 60	4,296 30	4,296 30	
37 77	90 24	90 24	7,261 49	7,261 49	Toronto	2,666 64	1,012 96	18 00	18 00	18 00	108 00	108 00	
	5 00	5 00	2,454 67	2,454 67	District Inspectors	150 00	200 00	200 00	200 00	200 00	200 00	200 00	
			1,510 12	1,510 12	Ontario	150 00	200 00	18 00	18 00	18 00	108 00	108 00	
			129 76	129 76	Montreal	200 00	99 96	1 75	111 10	423 60	4,296 30	4,296 30	
			201 75	201 75	Quebec	150 00	200 00	18 00	18 00	18 00	108 00	108 00	
			4,296 30	4,296 30	Sherbrooke	150 00	200 00	18 00	18 00	18 00	108 00	108 00	
			48 78	48 78	Three Rivers	150 00	200 00	18 00	18 00	18 00	108 00	108 00	
			3 00	3 00	Quebec	150 00	200 00	18 00	18 00	18 00	108 00	108 00	
			2 50	2 50	Chatham	150 00	200 00	18 00	18 00	18 00	108 00	108 00	
			168 00	168 00	Fredericton	150 00	200 00	18 00	18 00	18 00	108 00	108 00	
			200 00	200 00		150 00	200 00	18 00	18 00	18 00	108 00	108 00	

GAS INSPECTION, 1888-89—Concluded.
No. 22.—INSPECTION Districts in Account with Expenditure.

Balances due by Sum- dry Persons, 1st July, 1888.	Amounts received from Department to meet Expendi- ture.	Deduction Super- annation.	Balances due Sum- dry Persons, 30th June, 1889.	Total.	DISTRICTS.	EXPENDITURE AUTHORIZED BY THE DEPARTMENT.					Balances due by Sum- dry Persons, 30th June, 1889.	Total.	
						Salaries.	Special Assistance.	Rent.	Travelling Expenses.	Sundries.			
\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
241 45	3 00	20 00	244 45	244 45	Moncton.....	150 00			44 45		50 00	244 45	
1,045 44	20 00		1,065 44	1,065 44	St. John.....	1,000 00			32 94			1,065 44	
1,649 39	28 50		1,677 89	1,677 89	New Brunswick.....	1,500 00			77 39		50 00	1,677 89	
2,001 11	25 96		2,027 07	2,027 07	Halifax.....	1,300 00		222 50	425 56	79 01		2,027 07	
12 88			12 88	12 88	Pictou.....						12 88	12 88	
2,001 11	25 96		2,027 07	2,027 07	Nova Scotia.....	1,300 00		222 50	425 56	79 01	12 88	2,039 95	
226 50	2 50		229 00	229 00	Charlottetown, P. E. I.	200 00				29 00		229 00	
315 15	4 00		319 15	319 15	Winnipeg, Manitoba.	200 00		108 00		11 15		319 15	
406 00	4 00		410 00	410 00	Victoria, B. C.....	200 00		210 00				410 00	
2,387 87	3 00		2,390 87	2,390 87	General Expenses	150 00				2,040 87	200 00	2,390 87	
97 02			97 02	97 02	Queen's Printer.....					97 02		97 02	
80 17			80 17	80 17	Stationery.....					80 17		80 17	
12 88	18,376 98	206 98	5 00	18,801 84	Totals.....	10,751 20	1,099 46	1,323 00	1,555 35	3,809 95	262 88	18,801 84	

INLAND REVENUE DEPARTMENT,
OTTAWA, 3rd September, 1889.

E. MIALL,
Commissioner.

No. 23.—STATEMENT showing the Amount Voted and the Expenditure Authorized for each Service, 1888-89.

Service.	Grant.	Expenditure.	Over Expended.	Under Expended.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Minister's Salary.....	7,000 00	7,000 00		
Departmental Salaries.....	41,375 00	40,309 07		1,065 93
do Contingencies.....	7,000 00	7,263 03	263 03	
Excise Salaries.....	264,587 50	262,924 43		1,663 07
do Contingencies.....	75,300 00	76,473 24	1,173 24	
Commission to Customs Officers.....	3,500 00	4,080 29	580 29	
Duty Pay.....	5,000 00	4,839 87		160 13
Cullers' Salaries.....	15,500 00	15,500 00		
do Contingencies.....	8,000 00	6,234 33		1,765 67
do Fees.....	25,000 00	21,389 08		3,610 92
do Annuities.....	6,600 00	5,266 68		1,333 32
Preventive Service.....	17,000 00	15,597 46		1,402 54
Minor Revenues.....	1,500 00	177 81		1,322 19
Tobacco Stamps' Commission.....	250 00	117 94		132 06
Weights and Measures Salaries.....	51,635 22	51,105 82		529 40
do do Contingencies.....	18,000 00	16,231 67		1,768 33
Gas Inspection Salaries.....	12,170 00	10,751 20		1,418 80
do Contingencies.....	8,000 00	8,032 76	32 76	
Inspection of Staples.....	2,500 00	2,401 71		98 29
Adulteration of Food.....	25,000 00	23,700 31		1,299 69
Total.....	594,917 72	579,396 70	2,049 32	17,570 34

E. MIALL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 3rd September, 1889.

APPENDIX A.

STATISTICS.

APPENDIX A—SPIRITS.

No. 1.—RETURN of Manufactures

REVENUE DIVISIONS.	GRAIN, ETC., USED FOR DISTILLATION.							Total grain used for Distillation.
	Malt.	Indian Corn.	Rye.	Wheat.	Oats.	Barley.	Molasses.	
	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
Belleville, Ont.	105,640	2,000,100	570,015	.....	23,845	.....	.....	2,699,600
Guelph, Ont.	187,200	3,628,800	921,600	.....	100,800	.....	.....	4,838,400
Hamilton, Ont.	130,226	2,507,920	418,071	32,047	37,276	.....	.....	3,125,540
Perth, Ont.	310,708	.....	.....	.....	.....	.....	.....	310,708
Prescott, Ont.	526,558	7,019,160	1,143,602	.....	87,970	.....	.....	8,777,290
Toronto, Ont.	1,505,680	33,695,550	6,532,390	240	530,840	.....	.....	42,264,700
Windsor, Ont.	1,555,906	26,739,395	5,276,289	66,800	444,800	.....	.....	34,083,190
Halifax, N.S.	537,113	2,075,700	144,950	.....	59,750	56,000	.....	2,873,513
Totals.	4,859,031	77,666,625	15,006,917	99,087	1,285,281	56,000	.....	98,972,941

In addition to the above, the following articles were used for distillation at Windsor :—

Ground apples	26,367	lbs.
Cider	2,330	“
Ale	606	“
Apple Pomace	58,059	“
Grape “	81,880	“
Sour wine	12,680	“
Lees	7,482	“
Total.	189,404	“

INLAND REVENUE DEPARTMENT,
OTTAWA, 3rd September, 1889.

for the Year ended 30th June, 1889.

LICENSES.		Proof Spirits Manufactured at \$1.30, \$1.32 and \$1.33 per gallon.		Assessments to bring production up to Standard.		Total.		Duty Collected on Assess- ments ; deficiencies, and on License Fees.
No.	Fees.	Gallons.	\$ cts.	Gallons.	\$ cts.	Gallons.	\$ cts.	\$ cts.
1	250	159,860·95	207,819 24			159,860·95	207,819 24	1,656 43
1	250	280,563·56	364,732 60			280,563·56	364,732 60	4,021 91
1	250	175,050·24	227,565 31			175,050·24	227,565 31	2,368 34
2	500	15,301·14	20,197 50	82 47	108 87	15,383·61	20,306 37	787 11
1	250	473,097·35	615,026 54			473,097·35	615,026 54	7,202 45
2	500	2,547,589·67	3,211,866 54			2,547,589·67	3,211,866 54	500 00
3	625	2,049,193·83	2,663,951 95	62 63	81 42	2,049,256·46	2,664,033 37	970 41
1	250	146,851·66	194,844 18			146,851·66	194,844 18	1,624 65
12.	2,875	5,847,508·40	7,506,003 86	145 10	190 29	5,847,653·50	7,506,194 15	19,131 30

E. MIALL,
Commissioner.

APPENDIX A—Continued—SPIRITS.

No. 2.—COMPARATIVE STATEMENT of Spirits manufactured

PROVINCES.	GRAIN, &C., USED FOR DISTILLATION.							Total Grain used for Distillation.
	Malt.	Indian Corn.	Rye.	Wheat.	Oats.	Barley.	Molasses.	
1888.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
Ontario	4,213,044	72,567,691	11,530,004	2,255,241	1,274,307	85,693	.....	91,925,980
Nova Scotia.....	393,500	1,718,036	92,000	1,568	106,582	6,200	90,499	2,317,886
Totals.....	4,606,544	74,285,727	11,622,004	2,256,809	1,380,889	91,893	90,499	94,243,866
1889.								
Ontario	4,321,918	75,590,925	14,861,967	99,087	1,227,531	.....	.....	96,099,428
Nova Scotia.....	537,113	2,075,700	144,950	.....	57,750	56,000	.....	2,873,513
Totals.....	4,859,031	77,666,625	15,006,917	99,087	1,285,281	56,000	.....	98,972,941

In addition to the above, during 1889, the following articles were used for distillation in Ontario:—

Ground apples.....	26,367 lbs.
Cider.....	2,330 "
Ale.....	606 "
Apple pomace.....	58,059 "
Grape do.....	81,880 "
Sour wine.....	12,680 "
Lees.....	7,482 "
Total.....	189,404 "

INLAND REVENUE DEPARTMENT,
OTTAWA, 3rd September, 1889.

during the Years ended 30th June, 1888 and 1889.

LICENSES.		Proof Spirits Manufactured at \$1.30, \$1.32 and \$1.33 per gallon.		Assessments to bring production up to Standard.		Total.		Duty Collected on Assessments, Deficiencies and on License Fees	
No.	Fees.								
	\$	Gallons.	\$ cts.	Gallons.	\$ cts.	Gallons.	\$ cts.	\$ cts.	
10	2,375	5,392,471 97	7,010,473 17	697 69	907 02	5,393,169 66	7,011,380 19	61,368 75	
1	250	122,117 06	161,249 35	335 32	442 62	122,452 38	161,691 97	1,739 00	
11	2,625	5,514,589 03	7,171,722 52	1,033 01	1,349 64	5,515,622 04	7,173,072 16	63,107 75	
11	2,625	5,700,656 74	7,311,159 68	145 10	190 29	5,700,801 84	7,311,349 97	17,506 65	
1	250	146,851 66	194,844 18	.....	.....	146,851 66	194,844 18	1,624 65
12	2,875	5,847,508 40	7,506,003 86	145 10	190 29	5,847,653 50	7,506,194 15	19,131 30	

E. MIALL,
Commissioner.

APPENDIX A.—Continued—SPIRITS.

No. 3.—STATEMENT showing the transactions in the Distilleries

DIVISIONS.	Spirits in Process of Manufacture 1st July, 1888.	Spirits Manufactured during Year.	Spirits Returned to Distillery for Re-distil- lation.	Spirits Received at Distillery from other Sources.	
				Duty paid.	In Bond.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
Belleville, Ont		159,860 95	219 33	200 12	
Guelph "	64 88	280,563 56	3,428 10	294 73	
Hamilton "	1,118 60	175,050 24			
Perth "	59 25	15,301 14			
Prescott "	20,898 15	473,097 35	6,703 48	755 50	986 70
Toronto "	26,975 46	2,547,589 67	52,955 02	947 87	
Windsor "	58,671 93	2,049,193 83	51,931 78	551 66	
Halifax, N.S.	3,275 17	146,851 66		1,114 15	
Totals	111,063 44	5,847,508 40	115,237 71	3,864 03	986 70

INLAND REVENUE DEPARTMENT,
OTTAWA, 3rd September, 1889.

in the Dominion of Canada during the Year ended 30th June, 1889.

Total.	Spirits Warehoused during Year.	Fusel Oil.		Deficiency in Spirits at Stock-taking, 30th June, 1889.	Spirits in Process of Manufacture, 30th June, 1889.	Total.
		Destroyed.	Removed.			
Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
160,280 40	157,635 52	886 56	395 15	1,363 17	.....	160,280 40
284,351 27	278,084 87	1,487 14	.....	4,779 26	.....	284,351 27
176,168 84	166,437 41	366 27	186 55	3,387 55	5,791 06	176,168 84
15,360 39	14,874 36	.....	.....	322 11	163 92	15,360 39
502,441 18	484,162 20	2,918 28	599 49	5,675 23	9,085 98	502,441 18
2,628,468 02	2,571,272 39	9,117 78	.....	258 09	47,819 76	2,628,468 02
2,160,349 20	{ 2,095,049 20 967 60	6,443 98	.....	5,043 70	52,844 72	2,160,349 20
151,240 98	148,157 05	Written off,	having been	destroyed by	fire.	151,240 98
		.....	.....	1,760 86	1,323 07	
6,078,660 28	{ 5,915,673 00 967 60	21,220 01	1,181 19	22,589 97	117,028 51	6,078,660 28

E. MIALL,
Commissioner.

APPENDIX A—Continued—SPIRITS.

DR.

No. 4.—SPIRIT WAREHOUSE RETURN

Remaining in Warehouse from last Year.	Placed in Warehouse.	Re-Warehoused and Imported	Received from other Divisions.	Totals.	REVENUE DIVISIONS.	Entered for Consumption at \$1.30, \$1.32 and \$1.33 per Gallon.	
						Gallons.	\$ cts.
164,721 02	157,635 52		23,050 72	345,407 26	Belleville.....	69,066 72	89,786 77
2,882 16			13,945 01	16,827 17	Brantford.....	9,275 78	12,058 53
			6,445 15	6,445 15	Cornwall.....	5,671 11	7,372 37
484,101 68	278,084 87		30,940 47	793,127 02	Guelph.....	126,441 49	164,373 91
3,472 29			71,839 76	75,312 05	Government Warehouse, Ottawa.....		
4,241 95	166,437 41		73,480 50	244,159 86	Hamilton.....	89,789 29	116,726 22
1,925 86			57,073 50	58,999 36	Kingston.....	49,536 27	64,397 19
6,883 91			92,189 00	99,072 91	London.....	87,529 42	113,788 28
8,933 06			156,207 42	165,140 48	Ottawa.....	153,974 98	200,167 02
1,431 23			10,998 88	12,430 11	Owen Sound.....	10,713 84	13,928 03
31,557 61	14,874 36		25,548 84	71,980 81	Perth.....	29,749 00	38,807 87
2,912 86			7,822 12	7,822 12	Peterborough.....	6,515 20	8,469 80
			10,372 74	13,285 60	Port Arthur.....	9,022 75	11,729 60
645,638 84	484,162 20	*15,322 42 Re-w'h'd. 139 97	90,225 94	1,235,489 37	Prescott.....	52,052 87	72,147 65
6,567 60			21,133 14	27,700 74	St. Catharines....	24,451 91	31,787 28
2,016 42			27,110 69	29,127 11	Stratford.....	25,355 59	32,962 29
3,207,702 78	2,572,402 63	0 05	117,887 41	5,897,992 87	Toronto.....	492,608 15	640,390 50
2,583,275 32	2,095,049 20		68,449 95	4,746,774 47	Windsor.....	250,469 90	325,609 78
469 81			7,670 49	8,140 30	Iberville.....	4,253 53	5,529 55
1,763 05			11,786 90	13,549 95	Joliette.....	12,337 07	16,038 20
93,412 97		35 34	798,971 78	892,420 09	Montreal.....	741,188 53	963,545 66
37,487 24		140 96	250,272 95	287,901 15	Quebec.....	243,283 36	316,268 58
4,524 95			43,548 47	48,073 42	St. Hyacinthe.....	43,310 56	56,303 72
1,742 65			55,611 15	57,353 80	Sherbrooke.....	52,846 55	68,700 54
190 30			19,599 01	19,789 31	Sorel.....	19,328 91	25,127 44
			2,053 26	2,053 26	Terrebonne.....		307 99
2,210 65			28,749 99	30,960 64	Three Rivers.....	27,703 23	36,014 14
15,538 68			115,516 22	131,054 90	St. John, N.B.....	104,767 80	136,437 77
74,437 21	148,157 05		38,759 05	261,353 31	Halifax, N.S.....	72,953 50	95,541 81
31 87			2,157 72	2,189 59	Charlottetown, P.E.I.....	1,723 79	2,274 18
11,878 49			94,520 45	106,398 94	Winnipeg, Man....	92,284 94	119,970 62
12,642 70			56,046 55	68,689 25	Victoria, B.C.....	52,240 69	67,912 84
8,612 54				8,612 54	Suspense.....		
7,423,207 70	+5,916,803 24	Imported Re-w'h'd. 316 32	2,429,985 23	15,785,634 91	.... Totals.....	2,960,446 73	3,854,476 13

+Spirits warehoused as shown above..... 5,916,803 24 galls.
do do by State-
ment No. 3..... 5,915,673 00 do

1,130 24 do Difference being surplus at Toronto.

*Imported for use in Bonded Factory. Paid duty at the rate of 30 cents per gallon.

INLAND REVENUE DEPARTMENT,
OTTAWA, 3rd September, 1889.

for the Year ended 30th June, 1889.

CR.

REMOVED IN BOND.		FREE.		Exported.	Used in Bonded Factories.	Remaining in Warehouse.	Totals.
To other Divisions.	To distillery for re- distillation.	Legal Allowance.	Other.				
Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
21,745·76	219·33	1,700·90				252,674·55	345,407·27
475·68					6,224·22	851·49	16,827·17
174,557·24	3,428·10	10,139·81	297·01	34·49		774·04	6,445·15
			70·29		74,084·61	1,157·15	75,312·05
69,684·44					21,351·35	63,334·78	244,159·86
				58·42	5,836·99	3,626·10	58,999·36
484·45						11,485·07	99,072·91
		333·70				10,681·05	165,140·48
						1,716·27	12,430·11
162·23						41,898·11	71,980·81
						1,306·92	7,822·12
279,927·08	7,690·18	2,080·43	663·96	185·88	15,231·96	4,100·62	13,285·60
127·55						877,657·01	1,235,489·37
						3,121·28	27,700·74
912,608·29	52,955·02	35,692·56	11,928·90	2,574·39	50,691·11	3,771·52	29,127·11
907,314·02	51,931·78	24,188·53	11,393·51	4,818·26		4,338,934·45	5,897,992·87
						3,496,658·47	4,746,774·47
						3,886·77	8,140·30
						1,212·88	13,549·95
38,570·15			88·62	187·81	30,110·67	82,324·31	892,420·09
3,857·68			3,127·50		7,038·32	30,594·29	287,901·15
649·86						4,113·00	48,073·42
						4,507·25	57,353·80
						460·40	19,789·31
						2,053·26	2,053·26
						3,257·41	30,960·64
1,145·68					5,519·16	19,622·26	131,054·90
17,880·99		1,517·49	700·55	707·47		167,593·31	261,353·31
						465·80	2,189·59
						13,255·71	106,398·94
794·13				64·16		16,298·61	68,689·25
				149·95		8,612·54	8,612·54
2,429,985·23	116,224·41	75,653·42	28,270·34	8,730·83	\$74,084·61 144,057·04	9,948,182·30	15,785,634·91

‡Of this quantity, 24,889·47 gallons were written off; the balance being the quantity allowed distillers, free of duty, as compensation for duty paid on spirits taken into distilleries.

‡Duty at 15 cents per gallon on 2,053·26 gallons spirits used in Bonded Factory.

§Used in the manufacture of methylated spirits at Government warehouse, Ottawa.

E. MIALL,
Commissioner.

APPENDIX A—Continued—SPIRITS.

DR.

No. 5.—COMPARATIVE STATEMENT of Warehouse

Spirits Remaining in Warehouse from last year.	Spirits placed in Warehouse.	Spirits Re-Warehoused and Imported.	Spirits Received from other Divisions.	Totals.	Provinces.	Spirits entered for Consumption at \$1.30, \$1.32 and \$1.33 per Gall.	
Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	1888.	Gallons.	\$ cts.
4,483,978·55	5,534,519·63	32,884·22	751,088·85	10,802,471·25	Ontario	1,156,706·54	1,514,609·86
52,447·99		8,957·07	1,169,260·69	1,230,665·75	Quebec	944,087·24	1,227,314·35
1,215·18			103,169·75	104,384·93	New Brunswick	82,306·05	107,312·81
10,360·13	117,880·23		24,489·75	152,730·11	Nova Scotia	43,180·31	56,592·58
1,154·05			508·02	1,662·07	Prince Edward Isl'nd	1,630·20	2,136·95
1,929·70			76,837·69	78,767·39	Manitoba	66,571·37	86,542·56
12,891·82			31,667·57	44,559·39	British Columbia	31,845·28	41,398·85
4,563,977·42	5,652,399·86	41,841·29	2,157,022·32	12,415,240·89	..... Totals	2,326,326·99	3,035,907·96
					1889.		
7,166,877·13	5,768,646·19	15,462·44	904,721·24	13,855,707·00	Ontario	1,492,224·27	1,944,503·09
141,801·62		176·30	1,218,264·00	1,360,241·92	Quebec	1,144,251·74	1,487,835·82
15,538·68			115,516·22	131,054·90	New Brunswick	104,767·80	136,437·77
74,437·21	148,157·05		38,759·05	261,353·31	Nova Scotia	72,953·50	95,541·81
31·87			2,157·72	2,189·59	Prince Edward Isl'nd	1,723·79	2,274·18
11,878·49			94,520·45	106,398·94	Manitoba	92,284·94	119,970·62
12,642·70			56,046·55	68,689·25	British Columbia	52,240·69	67,912·84
7,423,207·70	5,916,803·24	15,638·74	2,429,985·23	15,785,634·91	..... Totals	2,960,446·73	3,854,476·13

INLAND REVENUE DEPARTMENT,
OTTAWA, 3rd September, 1889.

Returns for the Years ended 30th June, 1888 and 1889.

CR.

REMOVED IN BOND.		FREE.		Exported.	Used in Bonded Factories.	Remaining in Warehouse.	Totals.	
To other Divisions.	To Distillery for Re-Distillation.	Legal Allowance.	Other.					
Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	
2,079,635·81	115,337·38	38,520·44	10,879·44	6,716·86	227,797·65	7,166,877·13	10,802,471·25	
43,329·32					101,447·57	141,801·62	1,230,665·75	
					6,540·20	15,538·68	104,384·93	
33,779·02		271·82		1,061·75		74,437·21	152,730·11	
						31·87	1,662·07	
278·17				39·36		11,878·49	78,767·39	
				71·41		12,642·70	44,559·39	
2,157,022·32	115,337·38	38,792·26	10,879·44	7,889·38	335,785·42	7,423,207·70	12,415,240·89	
2,367,086·74	116,224·41	74,135·93	24,353·67	7,671·44	{ 74,084·61	} 9,600,590·30	13,855,707·00	
43,077·69			3,216·12	137·81	99,335·63		130,356·31	1,360,241·92
1,145·68					39,102·25		19,622·26	131,054·90
17,880·99		1,517·49	700·55	707·47	5,519·16		167,593·31	261,353·31
							465·80	2,189·59
794·13				64·16			13,255·71	106,398·94
				149·95		16,298·61	68,689·25	
2,429,985·23	116,224·41	75,653·42	28,270·34	8,730·83	{ *74,084·61	} 9,948,182·30	15,785,634·91	
					144,057·04			

*Used in the manufacture of Methylated Spirits at Government Warehouse, Ottawa.

	1888.	1889.
Total Duty collected, Ex-Manufactory and Ex.Warehouse...	\$3,096,399 71	3,870,732 43
do on Licenses.....	2,625 00	2,875 00
Totals.....	\$3,099,015 71	3,873,607 43

E. MIALL,
Commissioner.

APPENDIX A—Continued—MALT.

No. 6.—RETURN of Malt Manufactured for the Year ended 30th June, 1889.

REVENUE DIVISIONS.	No. of Malsters.	License Fees.	Grain placed in Steep.	Malt manufactured at 1 cent per lb.	Paid Duty Ex-manufactory.	Ware-housed.	Total Duty Collected Ex-manufactory, and on Licenses.
		\$	Lbs.	Lbs.	Lbs.	Lbs.	\$ cts.
Belleville.....	2	100	274,765	218,178	106,645	111,533	1,166 45
Brantford.....	2	100	936,305	758,928	10,740	748,188	207 40
Guelph.....	12	900	7,296,956	5,846,474	224,842	5,621,632	3,148 42
Hamilton.....	3	450	4,738,295	3,818,070	245	3,817,825	452 45
Kingston.....	2	100	354,154	284,455	.....	284,455	100 00
London.....	3	450	5,585,137	4,458,109	.....	4,458,109	450 00
Ottawa.....	1	50	291,507	229,211	.....	229,211	50 00
Owen Sound.....	2	100	235,291	189,981	.....	189,981	100 00
Perth.....	2	100	311,449	249,051	.....	249,051	100 00
Peterborough.....	4	350	1,750,995	1,420,572	4,558	1,416,014	395 58
Prescott.....	4	350	3,819,206	3,034,441	424,329	2,610,112	4,593 29
St. Catharines.....	4	200	1,124,339	919,714	540,373	379,341	5,603 73
Stratford.....	4	350	5,423,080	4,333,990	10,628	4,323,362	456 28
Toronto.....	13	1,750	22,254,197	17,914,065	563,489	17,350,576	7,384 89
Windsor.....	2	250	5,612,000	4,704,000	.....	4,704,000	250 00
Ontario.....	60	5,600	60,007,696	48,379,239	1,885,849	46,493,390	24,458 49
Montreal.....	5	700	10,732,046	8,353,764	2,025,090	6,328,674	20,950 90
Quebec.....	1	150	1,162,746	914,399	.....	914,399	150 00
St. Hyacinthe.....	1	50	36,400	23,870	23,870	.....	288 70
Terrebonne.....	1	50	172,291	139,865	.....	139,865	50 00
Quebec.....	8	950	12,103,483	9,431,898	2,048,960	7,382,938	21,439 60
Halifax, N.S.....	2	100	890,229	715,314	164,108	551,206	1,741 08
Charlottetown, P.E.I.....	1	50	165,400	126,086	.....	126,086	50 00
Winnipeg, Man.....	5	350	2,084,477	1,643,225	91,227	1,551,998	1,262 27
Victoria, B.C.....	2	75	19,229	15,086	15,086	.....	225 86
Totals.....	78	7,125	75,270,514	60,310,848	4,205,230	56,105,618	49,177 30

E. MIALI,
Commissioner.INLAND REVENUE DEPARTMENT,
OTTAWA, 3rd September, 1889.

APPENDIX A—Continued—MALT.

No. 7.—COMPARATIVE STATEMENT of Malt manufactured for the Years ended 30th June, 1888 and 1889.

PROVINCES.	No. of Malsters.	License Fees.	Grain placed in Steep.	Malt manufactured at 1 c. per lb.	Paid Duty Ex-manufactory.	Warehoused	Total Duty collected Ex-manufactory, and on Licenses.
1888.		\$	Lbs.	Lbs.	Lbs.	Lbs.	\$ cts.
Ontario	53	5,125	53,547,833	41,907,609	3,315,736	38,591,873	38,282 36
Quebec	11	1,050	13,062,523	10,142,355	2,514,243	7,628,112	26,192 43
Nova Scotia	2	100	432,044	332,478	138,919	193,559	1,489 19
Prince Edward Island..	1	50	107,200	82,277	.....	82,277	50 00
Manitoba	4	250	1,834,514	1,461,530	89,605	1,371,925	1,146 05
British Columbia	1	50	6,190	4,818	4,818	.....	98 18
Totals	72	6,625	68,990,304	53,931,067	6,063,321	47,867,746	67,258 21
1889.							
Ontario ..	60	5,600	60,007,696	48,379,239	1,885,849	46,493,390	24,458 49
Quebec	8	950	12,103,483	9,431,898	2,048,960	7,382,938	21,439 60
Nova Scotia ..	2	100	890,229	715,314	164,108	551,206	1,741 08
Prince Edward Island..	1	50	165,400	126,086	.....	126,086	50 00
Manitoba...	5	350	2,084,477	1,643,225	91,227	1,551,998	1,262 27
British Columbia.	2	75	19,229	15,086	15,086	.....	225 86
Totals	78	7,125	75,270,514	60,310,848	4,205,230	56,105,618	49,177 30

E. MIALL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 3rd September, 1889.

APPENDIX A—Continued—MALT.

DR.

No. 8.—MALT WAREHOUSE RETURN

Remaining in Warehouse from last year.	Placed in Warehouse.	Increases.	Received from other Divisions.	Imported.	Totals	REVENUE DIVISIONS.
Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	
76,898	111,533		88,020		276,451	Belleville.....
19,451	748,188	5,830			773,469	Brantford.....
1,163,355	5,621,632	7,911	28,889		6,821,787	Guelph.....
1,215,849	3,817,825	29,209	50,180	6,336	5,119,399	Hamilton.....
79,702	284,455				364,157	Kingston.....
1,831,035	4,458,109	850	330,551	12,000	6,632,545	London.....
52,235	229,211				281,446	Ottawa.....
49,450	189,981		23,400		262,831	Owen Sound.....
10,709	249,051	82	56,423		316,265	Perth.....
250,303	1,416,014	947	179,920		1,847,184	Peterborough.....
			24,000		24,000	Port Arthur.....
643,766	2,610,112	663	140,400		3,394,941	Prescott.....
347,169	379,341	5,189	43,200		774,899	St. Catharines.....
1,649,024	4,323,362	106,627			6,079,013	Stratford.....
6,048,508	17,350,576	24,612	381,368	23,800	23,828,864	Toronto.....
3,227,497	4,704,000	7,659	108,000	340	8,047,496	Windsor.....
			24,615		24,615	Iberville.....
2,311,420	6,328,674		152,203	11,596	8,803,893	Montreal.....
	914,399		39,600		953,999	Quebec.....
			72,000		72,000	Sherbrooke.....
89,293	139,865				229,158	Terrebonne.....
72,000			788,574	570	861,144	St. John, N.B.....
149,988	551,206		1,701,447		2,402,641	Halifax, N.S.....
27,727	126,086		36,000		189,813	Charlottetown P.E.I.....
442,031	1,551,998		79,319	85,887	2,159,235	Winnipeg, Man.....
13,189				1,401,757	1,414,946	Victoria, B.C.....
19,770,599	56,105,618	189,579	4,348,109	1,542,286	81,956,191	..... Totals.....

INLAND REVENUE DEPARTMENT,
OTTAWA, 3rd September, 1889.

for the Year ended 30th June, 1889.

CR.

Entered for Consumption at 1 cent per lb.		Removed to other Divisions.	Exported.	Free and Written off by Authority.	Remaining in Warehouse.	Total.
Lbs.	\$ cts.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
184,111	1,841 11				92,340	276,451
273,392	2,733 92	303,551			196,526	773,469
2,834,521	28,345 21	474,551	1,124,845		2,387,870	6,821,787
2,858,404	28,584 04	52,889	914,659		1,293,447	5,119,399
228,020	2,280 20				136,137	364,157
4,527,558	45,275 58				2,104,987	6,632,545
210,805	2,108 05				70,641	281,446
203,285	2,032 85				59,546	262,831
				316,063	202	316,265
1,264,343	12,643 43	4,530			578,311	1,847,184
24,000	240 00					24,000
2,608,368	26,083 68	113,475	10,800		662,298	3,394,941
401,682	4,016 82		136,000	128,633	108,584	774,899
3,194,189	31,941 89	994,607		73,539	1,816,678	6,079,013
12,855,155	128,551 55	2,231,910	873,390		7,868,409	23,828,864
2,267,903	22,679 03		1,791,984		3,987,609	8,047,496
6,275	62 75				18,340	24,615
6,372,410	63,724 10	46,623	14,310		2,370,550	8,803,893
953,999	9,539 99					953,999
72,000	720 00					72,000
82,579	825 79	53,973			92,606	229,158
753,144	7,531 44	36,000			72,000	861,144
1,531,114	15,311 14	36,000	15,925	537,113	282,489	2,402,641
169,727	1,697 27				20,086	189,813
1,624,829	16,248 29				534,406	2,159,235
1,404,386	14,043 86				10,560	1,414,946
46,906,199	469,061 99	4,348,109	4,881,913	1,055,348	24,764,622	81,956,191

E. MIALL,
Commissioner.

APPENDIX A—Continued—MALT.

DR.

No. 9.—COMPARATIVE STATEMENT of Malt Warehouse

Remaining in Warehouse from last year.	Placed in Warehouse.	Increases.	Received from other Divisions.	Imported.	Totals.	PROVINCES.
Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	1888.
17,549,907	38,951,873	349,960	2,356,116	29,285	58,877,141	Ontario
2,215,635	7,628,112		84,614		9,928,361	Quebec
70,200			857,262		927,462	New Brunswick
116,521	193,559	1,916	1,326,777		1,638,773	Nova Scotia
45,607	82,277				127,884	Prince Edward Island
272,514	1,371,925		88,650		1,733,089	Manitoba
				1,237,894	1,237,894	British Columbia
20,270,384	47,867,746	351,876	4,713,419	1,267,179	74,470,604	Totals
						1889.
16,664,951	46,493,390	189,579	1,454,351	42,476	64,844,747	Ontario
2,400,713	7,382,938		288,418	11,596	10,083,665	Quebec
72,000			788,574	570	861,144	New Brunswick
149,988	551,206		1,701,447		2,402,641	Nova Scotia
27,727	126,086		36,000		189,813	Prince Edward Island
442,031	1,551,998		79,319	85,887	2,159,235	Manitoba
13,189				1,401,757	1,414,946	British Columbia
19,770,599	56,105,618	189,579	4,348,109	1,542,286	81,956,191	Totals

INLAND REVENUE DEPARTMENT,
OTTAWA, 3rd September, 1889.

Returns, for the Years ended 30th June, 1888 and 1889.

CR.

Entered for Consumption at 1 cent per lb.		Removed to other Divisions.	Exported.	Free, and Written off by Authority.	Remaining in Warehouse.	Totals.
Lbs.	\$ cts.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
31,056,672	310,566 72	4,154,943	6,723,387	277,188	16,664,951	58,877,141
6,991,042	69,910 42	522,476	14,130		2,400,713	9,928,361
855,462	8,554 62				72,000	927,462
1,059,285	10,592 85	36,000		393,500	149,988	1,638,773
98,922	989 22			1,235	27,727	127,884
1,291,058	12,910 58				442,031	1,733,089
1,224,705	12,247 05				13,189	1,237,894
42,577,146	425,771 46	4,713,419	6,737,517	671,923	19,770,599	74,470,604
33,935,736	339,357 36	4,175,513	4,851,678	518,235	21,363,585	64,844,747
7,487,263	74,872 63	100,596	14,310		2,481,496	10,083,665
753,144	7,531 44	36,000			72,000	861,144
1,531,114	15,311 14	36,000	15,925	537,113	282,489	2,402,641
169,727	1,697 27				20,086	189,813
1,624,829	16,248 29				534,406	2,159,235
1,404,386	14,043 86				10,560	1,414,946
46,906,199	469,061 99	4,348,109	4,881,913	1,055,348	24,764,622	81,956,191

		1888.	1889.
Total duty collected ex-Warehouse and ex-Manufactory.....		\$486,404 67	\$511,114 29
do on Licenses.....		6,625 00	7,125 00
		\$493,029 67	\$518,239 29

E. MIALL,
Commissioner.

APPENDIX A—Continued—MALT LIQUOR.

No. 10.—RETURN of Malt Liquor Manufactured for the Year ended
30th June, 1889.

REVENUE DIVISIONS.	No. of Brewers.	License Fees.	Total Quantity of Malt used for Brewing.	Sugar, &c.	Malt Liquor Manufactured.	Malt Liquor Exported and used by H. M. Army and Navy.	Duty Collected including License Fees.
		\$	Lbs.	Lbs.	Galls.	Galls.	8 cts.
Belleville.....	2	100	189,239		61,290		100 00
Brantford.....	2	75	268,891		77,987		75 00
Guelph.....	†15	750	3,389,398		1,231,361		750 00
Hamilton.....	3	150	2,228,456		849,609		150 00
Kingston.....	3	150	243,264		83,575		150 00
London.....	5	250	4,619,364		1,666,313	326	250 00
Ottawa.....	4	200	602,249		182,339		200 00
Owen Sound.....	4	200	325,654		130,860		200 00
Port Arthur.....	1	50	38,743		16,053		50 00
Peterborough.....	5	250	1,279,872		428,244		250 00
Prescott.....	3	150	2,428,693		785,220		150 00
St. Catharines.....	3	150	761,509		261,785		150 00
Stratford.....	9	450	810,236		352,443		450 00
Toronto.....	17	825	11,704,978	65,740	4,333,875		7,134 72
Windsor.....	2	100	496,291		190,922		100 00
Ontario.....	78	3,850	29,386,837	65,740	10,651,876	326	10,159 72
Iberville.....	1	50	16,339		5,965		50 00
Joliette.....	1	50	48,429		16,734		50 00
Montreal.....	10	475	10,138,570		3,227,177		475 00
Quebec.....	1	50	1,012,048		347,700		50 00
Sherbrooke.....	2	100	548,676		176,300		100 00
St. Hyacinthe.....	1	50	18,895		6,200		50 00
Terrebonne.....	1	50	20,545		7,135		50 00
Three Rivers.....	1	50	8,290		4,589		50 00
Quebec.....	18	875	11,811,792		3,791,800		875 00
St. John, N.B.....	2	100	860,962		251,550		100 00
Halifax, N.S.....	4	200	1,850,871		638,986	132,804	200 00
Charlottetown, P.E.I.....	1	50	169,200		56,400		50 00
Winnipeg, Man.....	9	450	1,616,101		505,542		450 00
Victoria, B.C.....	19	875	1,463,041		467,195	6,858	875 00
Totals.....	131	6,400	47,158,804	65,740	16,363,349	*139,988	12,709 72

*Exported, 4,201 gallons.
Used by H. M. Army and Navy, 135,787 gallons.
†Two of these are for 1889-90.

E. MIALL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 3rd September, 1889.

APPENDIX A—Continued—MALT LIQUOR.

No. 11.—COMPARATIVE STATEMENT of Malt Liquor manufactured for the
Years ended 30th June, 1888 and 1889.

PROVINCES.	Nc. of Brewers.	License Fees.	Total Quantity of Malt used for Brewing.	Corn, Sugar, Rice, &c.	Malt Liquor Manufactured.	Malt Liquor Exported and used by H. M. Army and Navy.	Duty collected including License Fees.
1888.		\$	Lbs.	Lbs.	Gallons.	Gallons.	\$ cts.
Ontario	78	3,850	28,905,761	5,224	10,485,900	426	4,365 68
Quebec.....	18	900	11,504,165		3,837,297		900 00
New Brunswick.....	2	100	850,201		255,550		100 00
Nova Scotia.....	4	200	1,493,457		514,875	127,812	200 00
Prince Edward Island...	1	50	97,200		32,400		50 00
Manitoba.....	10	475	1,370,483	2,085	434,167		656 40
British Columbia.....	15	725	1,224,953		383,813	12,880	725 00
Totals.....	128	6,300	45,446,222	7,309	15,944,002	* 141,118	6,997 08
1889.							
Ontario	78	3,850	29,386,837	65,740	10,651,876	326	10,159 72
Quebec.....	18	875	11,811,792		3,791,800		875 00
New Brunswick.....	2	100	860,962		251,550		100 00
Nova Scotia.....	4	200	1,850,871		638,986	132,804	200 00
Prince Edward Island...	1	50	169,200		56,400		50 00
Manitoba.....	9	450	1,616,101		505,542		450 00
British Columbia.....	19	875	1,463,041		467,195	6,858	875 00
Totals.....	131	6,400	47,158,804	65,740	16,363,349	+ 139,988	12,709 72

* Exported, 426 gallons; used by H. M. Army and Navy, 140,692.

† do 4,201 do do do 133,787.

E. MIALL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 3rd September, 1889.

APPENDIX A—Continued—TOBACCO.

No. 12.—RETURN of Manufactures

INLAND REVENUE DIVISIONS.	LICENSES.		Total weight of Leaf and other material actually used in production of Tobacco made and excised.	Deficiencies upon which duty was collected.	TOBACCO MANUFACTURED.			CIGARETTES AND CUT IN SMALL PACK MANUFAC	
	No.	Amount			At 20c. per lb.	Paid Duty	Warehoused.	At 60c. and per lb.	Paid Duty
		\$ cts.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
Hamilton.....	1	75 00	988,542	.....	991,235½	121,270	869,965½	.....	.....
Toronto.....	1	75 00	307,804	.....	314,310	43,678	270,632	.....	.....
Windsor.....	1	75 00	39,285	.....	36,894¾	36,894¾	.....	4,313¼	4,010¾
Ontario....	3	225 00	1,335,631	.....	1,342,440¼	201,842¾	1,140,597½	4,313¼	4,010¾
Joliette.....	2	100 00	357,332	.....	.....	.....	.....	.....	.....
Montreal.....	12	762 50	6,177,445	5	5,753,414¾	174,633¼	5,578,781½	52,965¼	37,725¼
Quebec.....	4	275 00	535,273	67	430,248	368,261	61,987	.....	.....
Quebec....	18	1,137 50	7,070,050	72	6,183,662¾	542,894¼	5,640,768½	52,965¼	37,725¼
Halifax.....	2	150 00	174,616	.....	177,323½	2,613½	174,710	.....	.....
Pictou.....	1	75 00	40,749	.....	42,888	8,742	34,146	.....	.....
Nova Scotia	3	225 00	215,365	.....	220,211½	11,355½	208,856	.....	.....
Charlottetown, P. E. I.....	2	150 00	185,167	.....	188,598	75,208	113,390	.....	.....
Totals.....	26	1,737 50	8,806,213	72	7,934,912½	831,300½	7,103,612	57,278½	41,736

INLAND REVENUE DEPARTMENT,
OTTAWA, 3rd September, 1889.

for the Year ended 30th June, 1889.

TOBACCO AGES TURED.	CANADIAN TOBACCO MANU- FACTURED.			SNUFF MANUFACTURED.						DUTY COLLECTED INCLUDING LICENSE FEES.		
	Ware- housed.	At 5c. per lb.	Paid Duty.	Ware- housed.	At 20c. per lb.	Paid Duty.	Ware- housed.	At 12c. per lb.	Paid Duty.		Ware- housed.	
Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	\$	cts.
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	24,329	00
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	8,810	60
302½	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	9,896	44
302½	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	43,036	04
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	8,644	23
15,240	360,348½	170,882½	189,466	.....	.....	.....	.....	.....	.....	.....	85,200	80
.....	293,488¾	212,529¼	80,959½	5,105	5,100	5	108,785	108,765	20	.....	95,737	90
.....	20,705	20,705	.....	5	5	.....	148,365	148,365	.....	.....	.....	.....
15,240	674,542¼	404,116¾	270,425½	5,110	5,105	5	257,150	257,130	20	.....	189,582	93
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	672	70
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,823	40
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,496	10
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	15,191	60
15,542½	674,542¼	404,116¾	270,425½	5,110	5,105	5	257,150	257,130	20	.....	250,306	67

E. MIALL,
Commissioner.

APPENDIX A—Continued—TOBACCO.

No. 13—COMPARATIVE STATEMENT of Manufactures

PROVINCES.	LICENSES.		Total weight of Leaf and other materials actually used in production of Tobacco made and excised.	Deficiencies upon which duty was collected.	TOBACCO MANUFACTURED.			CIGARETTES AND CUT IN SMALL PACK MANUFAC	
	No.	Amount			At 20c. per lb.	Paid Duty	Ware-housed.	At 60c. and \$1 per lb.	Paid Duty
1888.		\$ cts.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
Ontario.....	3	225 00	1,751,879	.....	1,793,168	307,318½	1,485,849½	5,453½	5,378½
Quebec.....	20	1,325 00	8,034,567	.....	7,168,980	476,096½	6,692,883½	44,121	39,446
Nova Scotia....	3	225 00	357,696	.....	370,897	21,646	349,251	.....	.....
P. E. Island....	2	150 00	180,932	.....	182,322	101,855	80,467	.....	.....
Total.....	28	1,925 00	10,325,074	.....	9,515,367	906,916	8,608,451	49,574½	44,824½
1889.									
Ontario.....	3	225 00	1,335,631	.....	1,342,440½	201,842½	1,140,597½	4,313½	4,010½
Quebec.....	18	1,137 50	7,070,050	72	6,183,662½	542,894½	5,640,768½	52,965½	37,725½
Nova Scotia....	3	225 00	215,365	.....	220,211½	11,355½	208,856	.....	.....
P. E. Island....	2	150 00	185,167	.....	188,598	75,208	113,390	.....	.....
Total.....	26	1,737 50	8,806,213	72	7,934,912½	831,300½	7,103,612	57,278½	41,736

INLAND REVENUE DEPARTMENT,
OTTAWA, 3rd September, 1889.

for the Years ended 30th June, 1888 and 1889.

TOBACCO AGES TURED.	CANADIAN TOBACCO MANUFACTURED.			SNUFF MANUFACTURED.						DUTY COLLECTED INCLUDING LICENSE FEES.
	Ware- housed.	At 5c. per lb.	Paid Duty.	Ware- housed.	At 20c. per lb.	Paid Duty.	Ware- housed.	At 12c. per lb.	Paid Duty.		Ware- housed.
Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	\$ cts.
75										63,677 04
4,675	704,380 $\frac{3}{4}$	355,579 $\frac{1}{4}$	348,801 $\frac{1}{2}$	4,225	4,225	.....	257,175	257,175	.....	167,905 96
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,554 20
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	20,521 00
4,750	704,380 $\frac{3}{4}$	355,579 $\frac{1}{4}$	348,801 $\frac{1}{2}$	4,225	4,225	.....	257,175	257,175	.....	256,658 20
.....
302 $\frac{1}{2}$										43,036 04
15,240	674,542 $\frac{1}{4}$	404,116 $\frac{3}{4}$	270,425 $\frac{1}{2}$	5,110	5,105	5	257,150	257,130	20	189,582 93
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,496 10
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	15,191 60
15,542 $\frac{1}{2}$	674,542 $\frac{1}{4}$	404,116 $\frac{3}{4}$	270,425 $\frac{1}{2}$	5,110	5,105	5	257,150	257,130	20	250,306 67

E. MIALL,
Commissioner.

APPENDIX A—Continued—TOBACCO WAREHOUSE ACCOUNT.

DR.

No. 14.—RETURN for the Year ended 30th June, 1889.

CR.

REMAINING IN WAREHOUSE FROM LAST YEAR.			PLACED IN WAREHOUSE.					PLACED IN WAREHOUSE FROM OTHER DIVISIONS.		TOTAL WEIGHT TO BE ACCOUNTED FOR.				EX-WAREHOUSED FOR EXCISE DUTY.				EX-WAREHOUSED FOR REMOVAL TO OTHER DIVISIONS.		EX-WAREHOUSED FOR EXPORTATION.			SHIPS' STORES.	TAKEN FOR RE-WORKING.		REMAINING IN WAREHOUSE.			TOTAL WEIGHT ACCOUNTED FOR.					
Tobacco.	Cigarettes and Cut Tobacco.	Canadian Tobacco.	Tobacco.	Tobacco Re-warehoused.	Cigarettes and Cut Tobacco.	Canadian Tobacco.	Snuff.	Tobacco.	Canadian Tobacco.	Tobacco.	Cigarettes and Cut Tobacco.	Canadian Tobacco.	Snuff.	Tobacco at 20c. per lb.	Cigarettes and Cut Tobacco at 60c. per lb.	Canadian Tobacco at 5c. per lb.	Duty.	Tobacco.	Canadian Tobacco.	Tobacco Exported.	Cut Tobacco and Cigarettes Exported.	Snuff Exported.	Tobacco.	Tobacco.	Canadian Tobacco.	Tobacco.	Cigarettes and Cut Tobacco.	Canadian Tobacco.	Tobacco.	Cigarettes and Cut Tobacco.	Canadian Tobacco.	Snuff.		
Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	\$ cts.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	
10,802½								67,990½		78,793				72,115			14,423 00	30								6,648						78,793		
59,765								107,581½		167,347½				118,860			23,772 00	40,329½								8,158						167,347½		
								8,651		8,651				7,906½			1,581 30									7,44½						8,651		
5,371								49,745		55,116				49,202			9,840 40									5,604						55,116		
560,159½			869,965½					616,320½		2,046,445½				1,077,783			215,556 60	621,217			5,357½					342,088						2,046,445½		
21,434½								163,333½		184,768				167,300			33,460 00									17,468						184,768		
73,616								482,603		556,219				509,752			101,950 40	639								45,828						556,219		
14,492								201,890½		216,382½				204,965½			40,993 10									11,417						216,382½		
1,299								26,891½		28,190½				24,809½			4,961 90									3,381						28,190½		
972½								7,314½		8,087				7,432½			1,486 50									654½						8,087		
3,464								4,705		8,169				5,870			1,174 00									2,299						8,169		
2,415								67,635½		70,050½				70,050½			14,010 10									70,050½						70,050½		
								18,252		18,252				18,252			3,650 40									18,252						18,252		
1,917								14,153		16,070				13,334			2,666 80									2,736						16,070		
180,649			270,632					1,008,521½		1,459,802½				1,224,009½			244,801 90	56,654½			2,930½				19,664½		156,543½					1,459,802½		
7,671								31,173½		38,844½				33,419			6,683 80					302½				5,425½						38,844½		
943,828			1,140,597½		1		302½	2,876,762		4,961,188½				3,605,061			721,012 20	719,180			8,288	302½			19,664½		698,995					4,961,188½		
1,370,968	125	68,884	5,578,781½		15,240	189,466	25	63,426½	27,705	7,013,176	15,365	258,350	25	1,978,155	13,512½	191,534	9,576 85	4,051,265½	38,594½	48,479½	415	25		15,925	3,720½	919,351	1,437½	35,676	7,013,176	15,365	258,350			
45,331½		42,070½	61,987			80,959½		90,562½	18,391½	197,881		150,735		155,863		102,784½	408,877 73	3,489	8,554	8,353½				632	29,543½		5,827			197,881	15,365	150,735		
2,864								52,194		55,058		18,391½		51,725		12,564½	31,800 93								3,333						55,058	18,391½		
719								3,901½		4,620½				3,856½			771 30								764						4,620½			
1,419,882½	125	110,954½	5,640,768½		15,240	270,425½	25	210,084½	46,096½	7,270,735½	15,365	427,476½	25	2,189,599½	13,512½	306,883	461,371 81	4,054,754½	47,148½	56,833	415	25		16,557	3,720½	952,991½	1,437½	69,724½	7,270,735½	15,365	427,476½			
917								31,349		32,266				28,174			5,634 80								4,092						32,266			
87,542		967						639,982		727,524				641,472½		967	128,342 85	2,705							83,346½						727,524			
88,459		967						671,331		759,790				669,646½		967	133,977 65	2,705								87,438½						759,790		
1,142								32,372	1,052	33,514		1,052		24,165		418	4,853 90								9,349		634				33,514			
315,094½			174,710					532,188½		1,021,993				703,471½			140,694 30	11,616½		44,281½				9,904		252,719½				1,021,993				
10,950			34,146					6,140		51,236				37,593			7,518 60	2,243							11,400					51,236				
327,186½			208,856					570,700½	1,052	1,106,743		1,052		765,229½		418	153,066 80	13,859½		44,281½				9,904		273,468½		634		1,106,743				
10,394			113,390					1,686		125,470				104,462			20,892 40	5,042		285				3,356		12,325				125,470				
87,525½								409,705		497,230½				409,054			81,810 80	6,702½		110					81,364					497,230½				
15,363½								61,974½		77,338				70,920½			14,184 10			35				219½		6,163				77,338				
19,719½										19,719½																								
2,912,358½	125	111,921½	7,103,612		1	15,542½	270,425½	25	4,802,243½	47,148½	14,818,215	15,667½	429,495½	25	7,813,973	13,512½	308,268	1,586,315 76	4,802,243½	47,148½	109,832½	717½	25	219½	49,481½	3,720½	2,042,465	1,437½	70,358½	14,818,215	15,667½	429,495½		

INLAND REVENUE DEPARTMENT,
OTTAWA, 3rd September, 1889.E. MIALI,
Commissioner.

APPENDIX A—Continued—TOBACCO WAREHOUSE ACCOUNT.
DR.

No. 15.—COMPARATIVE STATEMENT for the Years ended 30th June, 1888 and 1889.

CR.

REMAINING IN WAREHOUSE FROM LAST YEAR.			PLACED IN WAREHOUSE.					PLACED IN WAREHOUSE FROM OTHER DIVISIONS.		TOTAL WEIGHT TO BE ACCOUNTED FOR.				EX-WAREHOUSED FOR EXCISE DUTY.				EX-WAREHOUSED FOR REMOVAL TO OTHER DIVISIONS.		EX-WAREHOUSED FOR EXPORTATION.		WRITTEN OFF BY AUTHORITY.	SHIPS' STORES.	TAKEN FOR RE-WORKING.	REMAINING IN WAREHOUSE.		TOTAL WEIGHT ACCOUNTED FOR.								
Tobacco.	Cigarettes and Cut Tobacco.	Canadian Tobacco.	Tobacco.	Tobacco Re-Warehoused.	Cigarettes and Cut Tobacco.	Canadian Tobacco.	Snuff.	Tobacco.	Canadian Tobacco.	Tobacco.	Cigarettes and Cut Tobacco.	Canadian Tobacco.	Snuff.	PROVINCES.	Tobacco, at 20c. per lb.	Cigarettes and Cut Tobacco, at 60c. per lb.	Canadian Tobacco, at 5c. per lb.	Duty.	Tobacco.	Canadian Tobacco.	Tobacco.	Cut Tobacco and Cigarettes.	Tobacco.	Tobacco.	Tobacco.	Canadian Tobacco.	Tobacco.	Cigarettes and Cut Tobacco.	Canadian Tobacco.	Tobacco.	Cigarettes and Cut Tobacco.	Canadian Tobacco.	Snuff.		
Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	1888.	Lbs.	Lbs.	Lbs.	\$ cts.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.			
615,481½			1,485,849½		75			2,970,685½	220	5,072,016½	75	220		Ontario	3,358,574½		220	671,725 90	746,546½		7,159	75			15,908½		943,828		5,072,016½	75	220				
845,646	587½	39,396½	6,692,883½		4,675	348,801½		198,396½	25,144	7,736,926	5,262½	413,342		Quebec	2,110,363½	5,137½	274,658	437,725 78	4,126,851	27,643	61,056½				18,772½	86½	1,419,882½	125	110,954½	7,736,926	5,262½	413,342			
34,736								634,308	967	669,044		967		New Brunswick	580,585			116,117 00								88,459		669,044		967					
179,227½			349,251	117				590,465½		1,119,061				Nova Scotia	762,209			152,441 80	10,421		15,892		2,896½	456			327,186½		1,119,061						
10,890			80,467					91,357		91,357				Prince Edward Island	74,584			14,916 80	1,644		2,944					10,394		91,357							
44,261								389,578½		433,839½				Manitoba	346,147			69,229 40			167					87,525½		433,839½							
1,642								102,028½	1,312	103,670½		1,312		British Columbia	88,219½		1,312	17,709 50						87½		15,363½		103,670½				1,312			
19,719½								19,719½		19,719½				Sundry Collectors												19,719½		19,719½							
1,751,603½	587½	39,396½	8,608,451	117	4,750	348,801½		4,885,462½	27,643	15,245,634	5,337½	415,841		Totals	7,320,682½	5,137½	276,190	1,479,866 18	4,885,462½	27,643	87,218½	75	2,896½	543½	36,472	86½	2,912,358½	125	111,921½	15,245,634	5,337½	415,841			
														1889.																					
943,828			1,140,597½	1	302½			2,876,762		4,961,188½	302½			Ontario	3,605,061			721,012 20	719,180		8,288	302½			19,664½		698,995		4,961,188½	302½					
1,419,882½	125	110,954½	5,640,768½		15,240	270,425½	25	210,084½	46,096½	7,270,735½	15,365	427,476½	25	Quebec	2,189,599½	13,512½	306,883	461,371 81	4,054,754½	47,148½	56,833	415	25		16,557	3,720½	952,991½	1,437½	69,724½	7,270,735½	15,365	427,476½	25		
88,459		967						671,331		759,790		967		New Brunswick	669,646½		967	133,977 65	2,705							87,438½		759,790		967					
327,186½			208,856					570,700½	1,052	1,106,743		1,052		Nova Scotia	765,229½		418	153,066 80	13,859½		44,281½					9,904		273,468½		634	1,106,743		1,052		
10,394			113,390					1,686		125,470				Prince Edward Island	104,462			20,892 40	5,042		285					3,356		12,325			125,470				
87,525½								409,705		497,230½				Manitoba	409,054			81,810 80	6,702½		110						81,364		497,230½						
15,363½								61,974½		77,338				British Columbia	70,920½			14,184 10			35			219½			6,163		77,338						
19,719½								19,719½		19,719½				Sundry Collectors												19,719½		19,719½							
2,912,358½	125	111,921½	7,103,612	1	15,542½	270,425½	25	4,802,243½	47,148½	14,818,215	15,667½	429,495½	25	Totals	7,813,973	13,512½	308,268	1,586,315 76	4,802,243½	47,148½	109,832½	717½	25	219½	49,481½	3,720½	2,042,465	1,437½	70,358½	14,818,215	15,667½	429,495½	25		

INLAND REVENUE DEPARTMENT,
OTTAWA, 3rd September, 1889.

E. MIALL,
Commissioner.

APPENDIX A—Continued—RAW LEAF TOBACCO, &c.—Concluded.
 No. 16.—COMPARATIVE STATEMENT for the Years ending 30th June, 1888 and 1889.

Lbs.	Placed in Warehouse.	Placed in Warehouses from other Divisions.	Total Weights to be Accounted for.	INLAND REVENUE DIVISIONS.		Ex. Warehouseed for Duty, being Deficiencies on Samples, &c.		Ex-Warehouseed for Re-ports.	Ex-Warehouseed for Ex-ported.	Written off by Authority.	Ex-Warehouseed for Manufactory.	Remaining in Warehouse.	Total Weights Account- ed for.
				1888.	1889.	Quantity.	Duty.						
Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	\$ cts.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
1,314,343	563,090	53,203	1,930,636	Ontario	47,120	.....	.....	47,120	455,201	255	894,911	533,149	1,930,636
52,663	276,204	106,161	435,028	Quebec	117,486	.....	.....	117,486	171,713	243	112,343	33,243	435,028
.....	.....	83	83	New Brunswick	.....	.....	.....	.....	.....	.....	83	.....	83
.....	2,370	.....	2,370	Nova Scotia	.....	.....	.....	2,370	.....	.....	.....	.....	2,370
.....	2,048	.....	2,048	Prince Edward Island	.....	.....	.....	1,120	.....	.....	928	.....	2,048
.....	.....	5,159	5,159	Manitoba	.....	.....	.....	.....	.....	.....	4,905	254	5,159
1,367,006	843,712	164,606	2,375,324	1889.				.....	164,606	630,404	498	1,013,170	2,375,324
533,149	1,423,392	43,249	1,999,790	Ontario	22,654	.....	6 00	22,654	226,429	109	794,207	956,371	1,999,790
33,243	290,431	87,167½	410,841½	Quebec	114,130½	.....	.....	114,130½	163,088	200	96,659	36,814	410,841½
.....	832	1,585	2,417	New Brunswick	.....	.....	.....	.....	832	.....	1,585	.....	2,417
.....	400	.....	400	Nova Scotia	.....	.....	.....	.....	400	.....	.....	.....	400
.....	3,481	7,506	11,241	Manitoba	.....	.....	.....	3,481	.....	.....	7,760	758	11,241
254	.....	758	985	British Columbia	.....	.....	.....	.....	227	.....	.....	.....	985
566,646	1,718,763	140,265½	2,425,674½	1889.				.....	140,265½	390,925	309	900,211	2,425,674½

E. MIALLE,
 Commissioner.

INLAND REVENUE DEPARTMENT,
 OTTAWA, 3rd September, 1889.

APPENDIX A—Continued—CANADA TWIST TOBACCO.

No. 17.—STATEMENT of Revenue collected from Canada Twist Tobacco for the Year ended 30th June, 1889.

INLAND REVENUE DIVISIONS.	LICENSESES.		Canada Twist, at 5 cts. per lb.	Duty Collected, including Fees.
	No.	Fees.		
		\$	Lbs.	\$ cts.
Cornwall			50	2 50
Ottawa			298	14 90
Beauharnois	5	10	1,108½	65 43
Iberville	1	2	180	11 00
Joliette	26	52	48,203	2,462 15
Montreal	44	88	18,142	995 10
Quebec	1	2	160	10 00
Terrebonne	18	36	5,930	332 50
Total	95	190	74,071½	3,893 58

COMPARATIVE STATEMENT for Years ended 30th June, 1888 and 1889.

YEARS.	PROVINCES.	LICENSESES.		Canada Twist, at 5 cts. per lb.	Duty Collected, including Fees.
		No.	Fees.		
			\$	Lbs.	\$ cts.
1888	Ontario	1	2	500	27 00
	Quebec	80	160	76,604	3,990 20
	Total	81	162	77,104	4,017 20
1889	Ontario	95	190	348	17 40
	Quebec			73,723½	3,876 18
	Total	95	190	74,071½	3,893 58

E. MIALL,
*Commissioner.*INLAND REVENUE DEPARTMENT,
OTTAWA, 3rd September, 1889.

APPENDIX A—Continued—CIGARS.

No. 18.—RETURN of Manufactures

INLAND REVENUE DIVISIONS.	LICENSES.		Total weight of Leaf and other material actually used in production.	Deficiencies in production of stock of Cigars upon which duty was collected.
	No.	Amount.		
		\$ cts.	Lbs.	Lbs.
Belleville.....	1	75 00	9,696	
Brantford.....	9	675 00	47,463	
Guelph.....	*16	1,162 50	42,192	
Hamilton.....	19	1,387 50	75,674	
Kingston.....	2	150 00	27,955	175
London.....	13	975 00	182,676	
Ottawa.....	2	112 50	6,151	
Owen Sound.....	1	37 50	537	
Peterborough.....	1	75 00	6,032	
Prescott.....	1	75 00	7,622	
St. Catharines.....	3	187 50	12,544	
Stratford.....	4	262 50	22,397	
Toronto.....	15	1,012 50	108,161	
Windsor.....	1	75 00	8,002	682
	88	6,262 50	557,102	857
Iberville.....	1	75 00	54,041	
Montreal.....	26	1,712 50	848,082	10,531
Sherbrooke.....	1	75 00	42,573	
Sorel.....	1	75 00	19	
St. Hyacinthe.....	1	75 00	3,153	
Three Rivers.....	2	150 00	28,361	
	32	2,162 50	976,229	10,531
St. John, N.B.....	2	150 00	33,093	
Winnipeg, Man.....	1	75 00	12,331	
Victoria, B.C.....	12	900 00	41,894	
Total.....	135	9,550 00	1,620,649	11,388

*5 of year 1889-90.

INLAND REVENUE DEPARTMENT,
OTTAWA, 3rd September, 1889.

for the Year ended 30th June, 1889.

CIGARS AT \$7 PER THOUSAND.			CIGARS AT \$6 PER THOUSAND.			CANADIAN CIGARS AT \$3 PER THOUSAND.			DUTY COLLECTED INCLUDING LICENSE FEES.
Produced.	Paid Duty	Warehoused.	Produced.	Paid Duty	Warehoused.	Pro-duced.	Paid Duty.	Ware-housed.	
No.	No.	No.	No.	No.	No.	No.	No.	No.	\$ cts.
			559,200	208,000	351,200				1,323 00
			2,725,175	1,865,550	859,625				11,868 30
			2,415,400	881,275	1,534,125				6,450 15
			4,785,925	3,893,875	892,050				24,750 75
			1,681,035	867,435	813,600				5,355 66
			10,790,725	7,578,900	3,211,825				46,448 40
			312,375	189,750	122,625				1,251 00
			28,850	28,850					210 60
			370,650	328,150	42,500				2,043 90
			436,100	136,700	299,400				895 20
			620,850	312,800	308,050				2,064 30
			1,106,300	715,000	391,300				4,532 50
			6,242,165	3,598,115	2,644,050				22,601 19
			424,200	96,000	328,200				655 09
			32,498,950	20,700,400	11,798,550				130,470 04
			3,460,560	1,401,955	2,058,605				8,486 73
1,110	1,110		47,226,965	30,148,695	17,078,270	615,750	595,500	20,250	184,450 43
1,977	1,977		2,303,375	1,576,045	727,330				9,545 11
			925	925					80 55
			149,900	149,900					974 40
			1,792,475	407,550	1,384,925				2,595 30
3,087	3,087		54,934,200	33,685,070	21,249,130	615,750	595,500	20,250	206,132 52
			1,672,850	938,150	734,700				5,778 90
			688,750	301,150	387,600				1,881 90
			2,176,425	1,947,975	228,450				12,587 85
3,087	3,087		91,971,175	57,572,745	34,398,430	615,750	595,500	20,250	356,851 21

E. MIALL,
Commissioner.

APPENDIX A—Continued—CIGARS.

No. 19.—COMPARATIVE STATEMENT of Manufactures

PROVINCES.	LICENSES.		Total weight of Leaf and other material actually used in production.	Deficiencies in production and Stock of Cigars upon which Duty was Collected.	CIGARS AT \$7 PER THOUSAND.		
	No.	Amount.			Pro-duced.	Paid Duty.	Ware-hous'd
1888.		\$ cts.	Lbs.	Lbs.	No.	No.	No.
Ontario	84	6,075 00	606,844	37,043	8,958	1,158	7,800
Quebec	29	2,137 50	1,025,154	7,817	19,110	19,110	.....
New Brunswick	2	150 00	24,916	.....	.....	.....	.....
Manitoba	2	150 00	7,795	.....	.....	.....	.....
British Columbia	11	825 00	37,128	2,825	.....	.....	.....
Total	128	9,337 50	1,701,837	47,685	28,068	20,268	7,800
1889.							
*Ontario	88	6,262 50	557,102	857	.....	.....	.....
Quebec	32	2,162 50	976,229	10,531	3,087	3,087	.....
New Brunswick	2	150 00	33,093	.....	.....	.....	.....
Manitoba	1	75 00	12,331	.....	.....	.....	.....
British Columbia	12	906 00	41,894	.....	.....	.....	.....
Total	135	9,550 00	1,620,649	11,388	3,087	3,087	.....

*5 of year 1889-90.

INLAND REVENUE DEPARTMENT,
OTTAWA, 3rd September, 1889.

for the Years ended 30th June, 1888 and 1889.

CIGARS AT \$6 PER THOUSAND.			CANADIAN CIGARS AT \$3 PER THOUSAND.			DUTY COLLECTED, INCLUDING LICENSE FEES.
Produced.	Paid Duty.	Warehoused.	Produced.	Paid Duty.	Warehoused.	
No.	No.	No.	No.	No.	No.	\$ cts.
33,467,680	19,113,180	14,354,500	.....	.....	.....	120,984 45
56,087,015	40,480,845	15,606,170	.....	.....	.....	245,203 25
1,281,300	745,850	535,450	.....	.....	.....	4,625 10
418,575	210,375	208,200	.....	.....	.....	1,412 25
1,816,200	1,662,050	154,150	.....	.....	.....	10,814 25
93,070,770	62,212,300	30,858,470	.....	.....	.....	383,039 30
32,498,950	20,700,400	11,798,550	.....	.....	.....	130,470 04
54,934,200	33,685,070	21,249,130	615,750	595,500	20,250	206,132 52
1,672,850	938,150	734,700	.....	.....	.....	5,778 90
688,750	301,150	387,600	.....	.....	.....	1,881 90
2,176,425	1,947,975	228,450	.....	.....	.....	12,587 85
91,971,175	57,572,745	34,398,430	615,750	595,500	20,250	356,851 21

E. MIALL,
Commissioner.

APPENDIX A—Continued—CIGAR WAREHOUSE ACCOUNT.

DR.

No. 20.—RETURN for the year

Remaining in Warehouse from last year.	Placed in Warehouse.	Placed in Warehouse, Canadian.	Placed in Warehouse from other Divisions.	Total Number to be accounted for.	INLAND REVENUE DIVISIONS.
No.	No.	No.	No.	No.	
55,350	351,200		49,000	455,550	.. Belleville.....
310,350	859,625		60,000	1,229,975	.. Brantford.....
529,550	1,534,125		200	2,063,875	.. Guelph.....
771,425	892,050		32,500	1,695,975	.. Hamilton.....
167,475	813,600			981,075	.. Kingston.....
1,214,750	3,211,825		80,000	4,506,575	.. London.....
	122,625			122,625	.. Ottawa.....
66,500			458,600	525,100	.. Owen Sound.....
	42,500			42,500	.. Peterborough.....
96,700	299,400		37,100	433,200	.. Prescott.....
112,700	308,050		125,500	546,250	.. St. Catharines.....
122,400	391,300			513,700	.. Stratford.....
1,103,075	2,644,050		841,400	4,588,525	.. Toronto.....
140,550	328,200		110,000	578,750	.. Windsor.....
4,690,825	11,798,550		1,794,300	18,283,675	..... Ontario.....
988,800	2,058,605			3,047,405	.. Iberville.....
3,806,380	17,078,270	20,250	45,000	20,949,900	.. Montreal.....
221,415	727,330			948,745	.. Sherbrooke.....
5,000				5,000	.. St. Hyacinthe.....
530,200	1,384,925			1,915,125	.. Three Rivers.....
5,551,795	21,249,130	20,250	45,000	26,866,175	..... Quebec.....
434,650	734,700			1,169,350	..... St. John, N. B.....
			65,000	65,000	..... Halifax, N. S.....
40,600	387,600			428,200	..... Winnipeg, Man.....
91,400	228,450			319,850	..... Victoria, B. C.....
10,809,270	34,398,430	20,250	1,904,300	47,132,250	..... Totals.....

INLAND REVENUE DEPARTMENT,
OTTAWA, 3rd September, 1889.

ended 30th June, 1889.

CR.

Ex-Warehoused for Excise Duty.			Ex-Warehoused for Removal to other Divisions.	Ex-Warehoused for Exportation	Remaining in Warehouse.	Total Number accounted for
At \$6 p. M.	Canadian at \$3 p. M.	Duty.				
No.	No.	\$ cts.	No.	No.	No.	No.
327,550		1,965 30			128,000	455,550
1,012,850		6,077 10	20,000		197,125	1,229,975
1,586,900		9,521 40	75,500		401,475	2,063,875
1,132,925		6,797 55			563,050	1,695,975
655,600		3,933 60			325,475	981,075
3,963,425		23,780 55	16,000		527,150	4,506,575
103,825		622 95			18,800	122,625
411,350		2,468 10			113,750	525,100
42,500		255 00				42,500
370,550		2,223 30			62,650	433,200
404,500		2,427 00	200		141,550	546,250
428,000		2,568 00			85,700	513,700
3,287,700		19,726 20			1,300,825	4,588,525
412,750		2,476 50			166,000	578,750
14,140,425		84,842 55	111,700		4,031,550	18,283,675
2,248,980		13,493 88	88,600		709,825	3,047,405
15,032,975	20,250	90,258 60	1,569,000	32,925	4,294,750	20,949,900
723,820		4,342 92			224,925	948,745
5,000		30 00				5,000
864,050		5,184 30	135,000		916,075	1,915,125
18,874,825	20,250	113,309 70	1,792,600	32,925	6,145,575	26,866,175
758,100		4,548 60			411,250	1,169,350
47,700		286 20		5,000	12,300	65,000
370,500		2,223 00			57,700	428,200
185,050		1,110 30			134,800	319,850
34,376,600	20,250	206,320 35	1,904,300	37,925	10,793,175	47,132,250

E. MIALL,
Commissioner.

APPENDIX A—Continued—CIGAR WAREHOUSE ACCOUNT.

DR.

No. 21.—COMPARATIVE STATEMENT for the

Remaining in Warehouse from last year.	Placed in Warehouse.	Placed in Warehouse, Canadian.	Re-Warehoused	Placed in Warehouse from other Divisions.	Total Number to be accounted for.	PROVINCES.
No.	No.	No.	No.	No.	No.	1888.
4,275,350	14,362,300	.....	.....	944,950	19,582,600	.. Ontario
3,811,805	15,606,170	.....	10,175	73,000	19,501,150	.. Quebec
229,100	535,450	.....	.....	.....	764,550	.. New Brunswick
.....	208,200	.....	.....	.....	208,200	.. Manitoba
189,550	154,150	.....	.....	.....	343,700	.. British Columbia
8,505,805	30,866,270	.....	10,175	1,017,950	40,400,200	..... Totals
4,690,825	11,798,550	.....	.....	1,794,300	18,283,675	1889. .. Ontario
5,551,795	21,249,130	20,250	.....	45,000	26,866,175	.. Quebec
434,650	734,700	.....	.....	.....	1,169,350	.. New Brunswick
.....	.....	.....	.....	65,000	65,000	.. Nova Scotia
40,600	387,600	.....	.....	.....	428,200	.. Manitoba
91,400	228,450	.....	.....	.....	319,850	.. British Columbia
10,809,270	34,398,430	20,250	.....	1,904,300	47,132,250	..... Totals

INLAND REVENUE DEPARTMENT,
OTTAWA, 3rd September, 1889.

Years ended 30th June, 1888 and 1889.

CR.

EX-WAREHOUSED FOR EXCISE DUTY.				Ex-Ware- housed for removal to other Divisions.	Ex-Ware- housed for Expor- tation.	Remaining in Warehouse.	Total Number accounted for.
At \$6 per M.	At \$7 per M.	Canadian, at \$3 per M.	Duty.				
No.	No.	No.	\$ cts.	No.	No.	No.	No.
14,830,975	7,800	.....	89,040 45	40,000	13,000	4,690,825	19,582,600
12,914,730	77,488 38	977,950	56,675	5,551,795	19,501,150
329,900	1,979 40	.....	.....	434,650	764,550
167,600	1,005 60	.....	.....	40,600	208,200
252,300	1,513 80	.....	.....	91,400	343,700
28,495,505	7,800	.....	171,027 63	1,017,950	69,675	10,809,270	40,400,200
14,140,425	84,842 55	111,700	.....	4,031,550	18,283,675
18,874,825	20,250	113,309 70	1,792,600	32,925	6,145,575	26,866,175
758,100	4,548 60	.....	.....	411,250	1,169,350
47,700	286 20	.....	5,000	12,300	65,000
370,500	2,223 00	.....	.....	57,700	428,200
185,050	1,110 30	.....	.....	134,800	319,850
34,376,600	20,250	206,320 35	1,904,300	37,925	10,793,175	47,132,250

Total Excise Duty collected on Tobacco, Cigars and Snuff, including Canada Twist :—
 1888—Ex-Manufactory and Ex-Warehouse, including Licenses \$2,294,608 51
 1889— do do do 2,403,693 57

E. MIALL,
Commissioner.

APPENDIX A—Continued—INSPECTION OF PETROLEUM.

No. 22.—RETURN OF FEES for the Inspection of Petroleum, for the Year ended 30th June, 1889.

INLAND REVENUE DIVISIONS.	PACKAGES.						FEES COLLECTED.
	At 30 cts.	At 10 cts.		At 5 cts.		At 2½ cts.	
	Imported.	Canadian.	Imported.	Canadian.	Imported.	Canadian.	
							\$ cts.
Belleville	1,115				2		334 60
Brantford	61	50					23 30
Guelph	160						48 00
Hamilton	953	3,019					587 80
Kingston	1,780						534 00
London	116	160,286	2	10	4	25,310	16,697 13
Ottawa	4,684	6,749					2,080 10
Port Arthur	887				30		267 60
Prescott	1,085						325 50
Stratford		2,247				6,620	390 20
Toronto	7,175	18,298	1				3,982 40
Windsor	1,947		3		40		586 40
	19,963	190,649	6	10	76	31,930	25,857 03
Montreal	14,464	28,709	70		458		7,240 00
Quebec	1,386						415 80
	15,850	28,709	70		458		7,655 80
St. John, N.B.		2,144					214 40
Cape Breton, N.S.	16						4 80
Winnipeg, Man.	4,857		1		11,112		2,012 80
Total	40,686	221,502	77	10	11,646	31,930	35,744 83

APPENDIX A—Continued—INSPECTION OF PETROLEUM.

COMPARATIVE STATEMENT for the Years ended 30th June, 1888, and 1889.

YEARS.	PROVINCES.	PACKAGES.				FEES COLLECTED.
		At 30 cts.	At 10 cts.	At 5 cts.	At 2½ cts.	
1888.	Ontario.....	22,543	196,041	26,200	31,643	28,468 10
	Quebec.....	15,730	27,482	450	.....	7,489 70
	Manitoba.....	1,753	.....	1,708	.....	611 30
	Total.....	40,026	223,523	28,358	31,643	36,569 10
1889.	Ontario.....	19,963	190,655	86	31,980	25,857 08
	Quebec.....	15,850	28,779	458	.....	7,655 80
	New Brunswick.....	.....	2,144	.....	.....	214 40
	Nova Scotia.....	16	.....	.....	.....	4 80
	Manitoba.....	4,857	1	11,112	.....	2,012 80
Total.....	40,686	221,579	11,656	31,980	35,744 83	

E. MIALI,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 3rd September, 1889.

APPENDIX A—Continued—MANUFACTURES IN BOND.

No. 23.—RETURN of Manufactures

REVENUE DIVISIONS.	Number of Licenses.	License Fees.	MATERIALS USED.			PRODUCTS
			Proof Spirits.	Beer, Wine, &c.	Quicksilver and Nitric Acid.	Vinegar at 4 cts. per gall.
			Galls.	Galls.	Lbs.	Galls.
Brantford, Ont.	1	50	6,224·22	366·00		26,357·00
Hamilton, Ont.	2	100	21,351·35	4,226·00		89,559·34
Kingston, Ont.	1	50	5,836·99	2,219·10	Washings.	26,300·75
Prescott, Ont.	1	300	15,231·96		78,851 7,735	
Toronto, Ont.	4	200	50,691·11	13,954·00		251,548·46
Montreal, Que.	2	100	30,110·67	5,774·00 299·49	Worts.	166,873·07
Quebec, Que.	1	50	7,038·32	2,171·60		36,532·93
Terrebonne, Que.	1	50	*2,053·26		13,909 1,752	
St. John, N.B.	1	50	5,519·16	284·50		22,448 7½
Totals.	14	950	144,057·04	Wshgs 599·10 Worts 299·49 28,995·20	92,760 9,487	Nitric Acid. Quicksilver. 619,620·29

* Duty at the rate of 15 cents per gallon was paid on the spirits.

INLAND REVENUE DEPARTMENT,
OTTAWA, 3rd September, 1889.

for the Year ended 30th June, 1889.

OF MANUFACTURES.		Duty Collected on Vinegar Ex-Manufactory.		Vinegar entered for Warehouse.	Crude Fulminate.	Total duties Collected including License Fees.
Crude Fulminate.	Duties accruing.					
Lbs.	\$ cts.	Galls.	\$ cts.	Galls.	Lbs.	\$ cts.
.....	1,054 28	17,233 00	689 32	9,124 00	.....	739 32
.....	3,582 37	72,806 14	*836 64 2,912 24	16,753 20	.....	3,848 88
.....	1,052 03	7,498 50	299 94	18,802 25	.....	349 94
9,561	.....	.....	.....	.....	9,561	300 00
.....	10,061 92	251,548 46	10,061 92	.....	.....	10,261 92
.....	6,674 93	166,873 07	6,674 93	.....	.....	6,774 93
.....	1,461 31	23,007 31	920 29	13,525 62	.....	970 29
.....	.....	.....	.....	.....	.....	50 00
.....	897 93	22,448 74	897 93	.....	.....	947 93
9,561	24,784 77	561,415 22	22,456 57 *836 64	58,205 07	9,561	24,243 21

* Assessment.

E. MIALL,
Commissioner.

APPENDIX A—Continued—MANUFACTURES IN BOND.

No. 24.—COMPARATIVE STATEMENT of Manufactures

PROVINCES.	Number of Licenses.	License Fees.	MATERIALS USED.			PRODUCTS OF MANUFACTURES.			
			Proof Spirits.	Beer, Wine, &c.	Wood Naphtha.	Vinegar at 4 cts. per Gallon.	Methy-lated Spirits at 15 cts. per Gallon.	Crude Fulminate	Duties accruing.
1888.		\$	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Lbs.	\$ cts.
Ontario	9	700	227,797·65	*170,697· †17,197· 25,632·50	10,408·67	486,849·84	98,459·04	20,647	34,242 88
Quebec	3	150	101,447·57	5,657·00	7,024·02	180,594·21	67,381·05		17,330 91
New Brunswick..	1	50	6,540·20	247·00		25,997·92			1,039 89
Totals.	13	900	335,785·42	31,536·50 *170,697· †17,197·	17,432·69	693,441·97	165,840·00	20,647	52,613 68
1889.									
Ontario	9	700	99,335·63	21,364·20	*78,851· †7,735·	393,765·55		9,561	15,750 60
Quebec	4	200	39,202·25	8,245·09	*13,909· †1,752·	203,406·00			8,136 24
New Brunswick..	1	50	5,519 16	284·50		22,448·74			897 93
Totals.	14	950	144,057·04	29,893·79 *92,760· †9,487·		619,620·29		9,561	24,784 77

* Lbs. of nitric acid.
† Lbs. of quicksilver.

INLAND REVENUE DEPARTEMENT.
OTTAWA, 3rd September, 1889.

for the Years ended 30th June, 1888 and 1889.

Duty collected on Vinegar Ex-Manufactory.		Vinegar entered for Warehouse.	Duty collected on Mythylated Spirits Ex-Manufactory.		Methylated Spirits entered for Warehouse.	Crude Fuminate entered for Warehouse.	Total duties collected, including License Fees.
Gallons.	\$ cts.	Gallons.	Gallons.	\$ cts.	Gallons.	Lbs.	\$ cts.
412,613·81	‡220 94 16,504 56	74,236·03	.....	.....	98,459·04	20,647	17,425 50
154,144·13	6,165 73	26,450·08	67,381·05	10,107 16	.....	.....	16,422 89
25,997·92	1,039 89	.....	.....	.....	.....	.....	1,089 89
592,755·86	‡220 94 23,710 18	100,686·11	67,381·05	10,107 16	98,459·04	20,647	34,938 28
349,086·10	‡836 64 13,963 42	44,679·45	.....	.....	.....	9,561	15,500 06
189,880·38	7,595 22	13,525·62	.....	.....	.....	.....	7,795 22
22,448·74	897 93	.....	.....	.....	.....	.....	947 93
561,415·22	‡836 64 22,456 57	58,205·07	.....	.....	.....	9,561	24,243 21

‡ Assessment.

E. MIALL,
Commissioner.

APPENDIX A.—Continued.—MANUFACTURES IN BOND.

No. 25.—WAREHOUSE Return for the

REMAINING IN WAREHOUSE FROM LAST YEAR.		PLACED IN WAREHOUSE.		TOTAL.			REVENUE DIVISIONS.
Vinegar.	Methylated Spirits.	Vinegar.	Crude Fulminate	Vinegar.	Methylated Spirits.	Crude Fulminate	
Gallons.	Gallons.	Gallons.	Lbs.	Gallons.	Gallons.	Lbs.	
		9,124·00		9,124·00			Brantford.....
8,624·03		16,753·20		25,377·23			Hamilton.....
19,274·56		18,802·25		38,076·81			Kingston.....
			9,561			9,561	Prescott.....
	645·35				645·35		Toronto.....
22,944·30		13,525·62		36,469·92			Quebec.....
50,842·89	645·35	58,205·07	9,561	109,047·96	645·35	9,561	Totals.....

INLAND REVENUE DEPARTMENT,
OTTAWA, 3rd September, 1889.

Year ended 30th June, 1889.

ENTERED FOR CONSUMPTION.			Crude Fulminate Exported.	Vinegar Remaining in Warehouse.	TOTALS.		
Vinegar.	Methylated Spirits.	Duty.			Vinegar.	Methylated Spirits.	Crude Fulminate.
Gallons.	Gallons.	\$ cts.	Lbs.	Gallons.	Gallons.	Lbs.	
9,124·00		364 96			9,124·00		
20,393·49		815 73		4,983·74	25,377·23		
27,600·29		1,104 01		10,476·52	38,076·81		
			9,561			9,561	
	645·35	96 80				645·35	
36,469·92		1,458 79			36,469·92		
93,587·70	645·35	3,840 29	9,561	15,460·26	109,047·96	9,561	

E. MIALL,
Commissioner.

APPENDIX A—Continued—MANUFACTURES IN BOND.

No. 26.—COMPARATIVE Warehouse Return

REMAINING IN WAREHOUSE FROM LAST YEAR.		PLACED IN WAREHOUSE.			TOTAL.			PROVINCES.
Vinegar.	Methylated Spirits.	Vinegar.	Methylated Spirits.	Crude Fulminate.	Vinegar.	Methylated Spirits.	Crude Fulminate.	
Galls.	Galls.	Galls.	Galls.	Lbs.	Galls.	Galls.	Lbs.	
22,031·54		74,236·03	98,459·04	20,647	96,267·57	98,459·04	20,647	1888. Ontario
4,782·47		42,345·11			47,127·58			Quebec
26,814·01		116,581·14	98,459·04	20,647	143,395·15	98,459·04	20,647	Totals.....
27,898·59	645·35	44,679·45		9,561	72,578·04	645·35	9,561	1889. Ontario
22,944·30		13,525·62			36,469·92			Quebec
50,842·89	645·35	58,205·07		9,561	109,047·96	645·35	9,561	Totals.....

INLAND REVENUE DEPARTMENT,
OTTAWA, 3rd September, 1889.

for the Years ended 30th June, 1888 and 1889.

ENTERED FOR CONSUMPTION.			Crude Fulminate Exported.	REMAINING IN WAREHOUSE.		TOTALS.		
Vinegar.	Methylated Spirits.	Duty.		Vinegar.	Methylated Spirits.	Vinegar.	Methylated Spirits.	Crude Fulminate.
Galls.	Galls.	\$ cts.	Lbs.	Galls.	Galls.	Galls.	Galls.	Lbs.
68,368·98	97,813·69	17,406 84	20,647	27,898·59	645·35	96,267·57	98,459·04	20,647
24,183·28		967 33		22,944·30		47,127·58		
92,552·26	97,813·69	18,374 17	20,647	50,842·89	645·35	143,395·15	98,459·04	20,647
57,117·78	645·35	2,381 50	9,561	15,460·26		72,578·04	645·35	9,561
36,469·92		1,458 79				36,469·92		
93,587·70	645·35	3,840 29	9,561	15,460·26		109,047·96	645·35	9,561

	1888.	1889.
Total Duty collected, ex-Manufactory and ex-Warehouse.	\$52,412 45	\$23,293 21
do on Licenses.....	900 00	950 00
	<u>\$53,312 45</u>	<u>\$24,243 21</u>

E. MIALL,
Commissioner.

APPENDIX A—Continued.

STATEMENT of Lumber Measured, Culled and Counted, at the Port of Quebec, during the Year ended 30th June, 1889.

Pieces.	Description of Timber.	Measured, Culled or Counted.	Tons. Standard.	RATE.			Total Amount Collected.
				Office Fees.	Callers' Fees.	Total.	
			Tons. Pts.	Cts.	Cts.	Cts.	\$ cts.
41,958	Waney White Pine	Stringed	63,110 21				
8,980	do Ash	do	6,751 33				
1	do Oak	do	122 35				
5	do Elm	do	2 19				
15	do Basswood	do	4 09				
3	do Butternut	do	16 01				
181	do Tamarack	do	2 26				
424	do Birch	do	157 37				
2,447	do Maple	do	346 16				
132	do Walnut	do	1,374 37				
286	do Whitewood	do	153 27				
8	do Hickory	do	160 30				
163	do Chestnut	do	12 24				
3	do Cherry	do	74 08				
	do Balm of Gilead	do	2 19				
			72,293 36	3 1/2	4	7 1/2	2,530 29
							5,422 04
59,376	White Pine	Measured	74,058 13				
23	Basswood	do	19 10				
20	Butternut	do	11 18				
			74,089 01	1	4	5	740 89
							2,963 56
17,079	Red Pine	Measured	16,234 28				
18,238	Oak	do	29,449 10				
9,190	Elm	do	10,600 30				
747	Ash	do	434 08				

216 Tamarack	do	146 21							
14,878 Birch	do	5,880 21							
3 Maple	do	1 04							
2 Beach	do	3 19							
2 Spruce	do	1 03							
126 Hickory	do	128 34							
1 Balm of Gilead	do	0 29							
		62,831 07	2 1/2	4	6 1/2	1,633 61	2,513 24	4,146 85	
1,681 Birch	Culled	645 33			12 1/2	52 95	25 83	78 78	
13,188 Pine Deals	do	13,188 13			60	13 18	65 94	79 12	
350,464 Spruce Deals	do	344,622 21			60	344 62	1,723 11	2,067 73	
1,812 Pine Planks	do				50	2 72	6 34	9 06	
22,521 Spruce Planks	do				50	33 78	78 82	112 60	
5,020 do Boards	do				40	2 51	17 57	20 08	
37,060 do Pailings	do	46,690 sup. ft.			40	2 33	16 34	18 67	
939,803 Pine Deals	Counted	939,803 pieces.			11 1/2	1,099 56		1,099 56	
348,894 Spruce Deals	do	348,894 do			11 1/2	408 20		408 20	
52,643 Pine Planks	do				5	26 32		26 32	
5 Red Pine Spars	Measured	12 to 19 in.			46 1/2	0 67	1 67	2 34	
74,673 Standard Staves	Culled	75 4 3 22			350	52 84	211 38	264 22	
362,253 West India Staves	do	301 8 2 13			162	96 60	392 41	469 01	
18,650 Barrel Staves	do	15 5 1 20			113 1/2	3 64	13 98	17 62	
2,403,213						7,044 71	10,921 94	17,966 65	
	Deduct for fractions						0 99	0 99	
	Add to Office and deduct from Cullers					7,044 71	10,920 95	17,965 66	
						0 46	0 46		
						7,045 17	10,920 49	17,965 66	

E. MIALI,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 3rd September, 1889.

APPENDIX A—Continued.

STATEMENT of Lumber Measured, Culled and Counted at the Ports of Montreal, Lachine and Sorel, for the Year ended 30th June, 1889.

Pieces.	Description of Timber.	Measured, Culled or Counted.	Tons Standard	Rate.	Office Fees.	Cullers' Fees	Total Amount Accrued.
			Tons. Pts.	Cts.	\$ cts.	\$ cts.	\$ cts.
3,815	Round Pine.....	Measured.....	2,262 26				
3,198	Square do.....	do.....	2,077 52				
5,437	Flat do.....	do.....	3,360 19				
			7,700 37	5			385 04
651	Hard Wood.....	do.....	463 38				
4,583	Flat Pamarack.....	do.....	2,638 07				
			3,102 05	6 1/2			204 73
6,710	Round Hemlock.....	do.....	5,010 10				
9,895	Square do.....	do.....	8,523 30				
2,011	Flat do.....	do.....	1,508 00				
235	Mixed do.....	do.....	201 29				
			15,243 29	3 1/2			533 53
1,382	Waney Pine (stringed).....	do.....	1,185 06	7 1/2			88 87
3,242	Round Pine.....	do.....	2,686 23				
634	do Hemlock.....	do.....	587 10				

7,043	do Cedars.....	5,171 27				
3,870	Flat Pine.....	2,897 22				
1,042	Mixed Pine.....	948 18				
1,169	Flat Tamarack.....	879 13				
776	do Hemlock.....	539 13				
243	Round Tamarack.....	162 30				
		13,872 36	80	per 1,000 ft.....		443 94
562,597	Sawed Lumber for Exportation.....					281 30
618,483						1,937 41

INLAND REVENUE DEPARTMENT,
OTTAWA, 3rd September, 1889.

E. MIALL,
Commissioner.

APPENDIX A—Continued.

STATEMENT of Lumber Measured, Culled and Counted at the Port of Three Rivers, for the Year ended 30th June, 1889.

Pieces.	Description of Timber.	Measured, Culled or Counted.	Tons Standard	Rate.	Office Fees.	Cullers' Fees	Total Amount Accrued.
			Tons. Pts.	Cts.	\$ cts.	\$ cts.	\$ cts.
40,000	Pine Deals.	Counted	40,000	11 ¹ / ₂	20 00	26 80	46 80
20,000	Spruce do	do	20,000	11 ¹ / ₂	10 00	13 40	23 40
42,885	Pine do	Culled	42,885	60	42 88	214 43	257 31
147,917	Spruce do	do	147,945	60	147 94	739 72	887 66
58,072	do	Counted	52,357	11 ¹ / ₂	26 18	35 08	61 26
78,048	Spruce do	do	73,346	11 ¹ / ₂	36 67	49 14	85 81
26,020	Pine do	do	26,927	11 ¹ / ₂	14 96	20 45	35 41
265,219	Spruce Planks	Per 1,000 S.F.	1,624,738	5	.....	81 24	81 24
631	Square Birch.	M. and Culled	193	12 ¹ / ₂	15 90	7 76	23 66
10	do Ash.	Culled	3	12 ¹ / ₂	0 28	0 41	0 41
67	Round Maple.	do	20	12 ¹ / ₂	1 69	0 83	2 52
197	Square Birch.	do	56	12 ¹ / ₂	4 63	2 28	6 91
4	do Ash.	do	1	12 ¹ / ₂	0 08	0 05	0 13
14	Round Maple.	do	3	12 ¹ / ₂	0 32	0 16	0 48
679,084					321 53	1,191 47	1,513 00

E. MIALL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 3rd September, 1889.

APPENDIX B.

DETAILS OF EXPENDITURE.

APPENDIX B.

No. 1.—DETAILS of Excise Expenditure, for the Year ended 30th June, 1889.

To whom Paid.	Service.	Deducted for Superannuation.	Amounts Paid.	Total.
		\$ cts.	\$ cts.	\$ cts.
<i>Belleville.</i>				
McAllister, A.	Salary as Collector for the year	29 40	1,440 60	
Pole, C. W.	do Dep. Collector do	21 08	1,033 92	
Craig, Jos.	do Exciseman do	24 00	1,176 00	
Bish, P.	do do do	16 38	803 58	
McCoy, Wm.	do do do	15 08	737 46	
McCuaig, A. F.	do do do	4 96	395 04	
	Salaries	110 90	5,586 60	
	Contingencies		549 35	6,135 95
<i>Brantford.</i>				
Spence, John	Salary as Collector for the year	28 04	1,371 96	
Hawkins, Wm. L.	do Accountant do	24 00	1,176 00	
Hart, P. D.	do Exciseman do	16 96	833 04	
Fraser, G. J.	do do do	16 38	803 58	
Simon, E. H.	do do do	16 04	783 96	
Webster, T.	do do do	15 00	735 00	
Lyons, E.	do do do	12 00	588 00	
Henwood, Geo.	do do 1st July to 31st Jan.	9 38	460 18	
	Salaries	137 80	6,751 72	
	Contingencies		694 25	7,445 97
<i>Cornwall.</i>				
Mulhern, M. M.	Salary as Collector for the year	14 00	686 00	
	Contingencies		111 40	797 40
<i>Guelph.</i>				
Powell, J. B.	Salary as Collector for the year	29 36	1,445 64	
Till, T. M.	do Dep. Collector do	23 24	1,136 76	
Earle, R. H.	do Exciseman, 1st July to 30th Nov.	10 00	490 00	
Woodward, G. W.	do do for the year.	24 00	1,176 00	
Campbell, J. McD.	do do do	24 00	1,176 00	
Spereman, J. J.	do do do	24 00	1,176 00	
Broadfoot, S.	do Exciseman do	18 44	901 56	
Kennedy, J. D.	do do 1st July to 30th April	14 10	694 20	
Brougham, M. E.	do do for the year.	15 00	735 00	
Erb, A. A.	do do do	15 00	735 00	
Howie, A.	do do do	15 00	735 00	
Robson, Jas.	do do do	15 00	735 00	
Flynn, Jas. P.	do do 1st July to 30th April	11 84	583 14	
Caven, J. McD.	do do 1st Oct. to do	7 35	360 15	
Lynes, K.	do do 1st Dec. to 30th June	11 13	545 53	
Gow, J. E.	do do 1st May to do	1 90	96 48	
	Salaries	259 36	12,721 46	
	Contingencies		1,261 15	13,982 61
<i>Hamilton.</i>				
Miller, W. F.	Salary as Collector for the year	31 44	1,543 56	
Ross, S. F.	do Dep. Collector do	25 96	1,274 04	
Blair, J. B.	do Exciseman, 1st July to 30th Nov.	10 00	490 00	
Greay, S.	do do for the year.	24 00	1,176 00	
Donaghy, Wm.	do do do	24 00	1,176 00	
Baby, W. A. D.	do do do	24 00	1,176 00	

APPENDIX B.—No. 1.—Details of Excise Expenditure, 1888-89—Continued.

To whom Paid.	Service.	Deducted for Superannuation.	Amounts Paid.	Total.
		\$ cts.	\$ cts.	\$ cts.
<i>Hamilton—Concluded.</i>				
Crawford, W. P.	Salary as Exciseman for the year	16 96	833 04	
Egener, E.	do do do	16 96	833 04	
Hobbs, G. N.	do do do	16 44	806 04	
O'Brien, J. F.	do do do	16 38	803 58	
Courtney, J. J.	do do do	16 12	788 88	
Mackay, G. W.	do do do	15 00	735 00	
Logan, J.	do do do	15 30	752 16	
Amor, W.	do do do	15 00	737 46	
Dumbrille, R. W.	do do do	14 40	705 60	
Irwin, R.	do do do	12 00	588 00	
McPherson, A. F.	do Accountant, 1st Dec. to 30th June	16 31	800 31	
Iler, B.	do Exciseman do	14 00	686 00	
Beasley, R. S.	do Messenger for the year	1 69	134 60	
	Salaries	325 96	16,039 31	
	Contingencies		1,358 12	17,397 43
<i>Kingston.</i>				
Rowland, F.	Salary as Collector for the year	31 96	1,568 04	
Grimason, T.	do Dep. Collector do	17 04	837 96	
Dickson, C. T.	do Exciseman do	24 00	1,176 00	
Hanley, A.	do Book-keeper do	16 96	833 04	
Keogh, P. M.	do Exciseman, 1st July to 30th April	12 50	612 50	
O'Donnell, J.	do do for the year	13 20	646 80	
Hamilton, C. M.	do do 1st Oct. to 30th June	9 00	441 00	
Browne, G. W.	do do 1st Dec. to 30th June	9 87	485 94	
Fahey, E.	do do for the year	7 04	347 05	
Hamilton, T. C.	do do 1st July to 30th Sept.	3 66	180 09	
	Salaries	145 23	7,128 42	
	Contingencies		1,195 12	8,323 54
<i>Loulton.</i>				
Alexander, T.	Salary as Collector for the year	33 26	1,629 24	
Davis, T. G.	do Deputy Collector for the year	25 96	1,274 04	
Power, T. A.	do do do	22 04	1,077 96	
Elwood, G. V.	do do do	19 96	980 04	
McSween, J.	do Exciseman do	19 96	980 04	
Moore, Wm.	do do do	19 92	980 04	
Barrett, T. J.	do Accountant do	18 78	921 18	
Coles, F. H.	do Assistant Accountant do	19 04	930 96	
Taylor, J. F.	do Exciseman do	16 96	833 04	
Rowlands, E.	do do do	16 96	833 04	
Yates, J. M.	do do do	16 96	833 04	
Stewart, J.	do do do	17 16	842 82	
Lee, E.	do do do	16 38	803 58	
Adams, J. S.	do do 1st July to 31st March	11 25	551 25	
Wilson, D.	do do for the year	12 00	588 00	
Neelands, H.	do do 1st April to 30th June	3 60	176 40	
	Salaries	290 19	14,234 67	
	Contingencies		1,160 00	15,394 67
<i>Ottawa.</i>				
Battle, M.	Salary as Collector, for the year	31 36	1,538 64	
Henry, J. M. B.	do Deputy Collector, for the year	22 04	1,077 96	

APPENDIX B.—No. 1.—Details of Excise Expenditure, 1888-89.—Continued.

To whom Paid.	Service.	Deducted for Superannuation.	Amounts Paid.	Total.
		\$ cts.	\$ cts.	\$ cts.
<i>Ottawa—Concluded.</i>				
Bédard, W. G.	Salary as Accountant, for the year	15 00	735 00	
Henev, J. J.	do Exciseman do	13 20	646 80	
Lett, F. P. A.	do do do	14 40	705 60	
Waller, J.	do do for month of June.....	0 52	41 14	
	Salaries.....	96 52	4,745 14	
	Contingencies.....		490 68	5,235 82
<i>Owen Sound.</i>				
Graham, W. J.	Salary as Collector for the year.....	19 96	980 04	
Lang, V.	do Exciseman do	15 00	735 00	
	Salaries.....	34 96	1,715 04	
	Contingencies.....		355 18	2,070 22
<i>Perth.</i>				
Kellock, D.	Salary as Collector for the year.....	28 04	1,371 96	
Conway, B. J.	do Exciseman do	24 00	1,176 00	
McKimm, U. H.	do Dep. Collector do	6 32	493 68	
Devine, J. J.	do do do	4 96	395 04	
	Salaries.....	63 32	3,436 68	
	Contingencies.....		410 35	3,847 03
<i>Peterborough.</i>				
Hall, John J.	Salary as Collector for the year.....	19 96	980 04	
Murphy, Francis.	do Dep. Coll. do	16 96	833 04	
Cahill, Thos.	do do do	15 25	747 25	
Bickle, J. W.	do do do	12 00	588 00	
Knowlson, J. B.	do do do	12 00	588 00	
Miller, J. E.	do Exciseman, 1st July to 30th Nov....	7 00	343 00	
Howden, Richard.	do Dep. Coll., 25th Feb. to 30th June..	4 14	203 00	
	Salaries.....	87 31	4,282 33	
	Contingencies.....		615 20	4,897 53
<i>Port Arthur.</i>				
Ironside, G. A.	Salary as Collector for the year.....	19 96	980 04	
	Contingencies.....		193 47	1,173 51
<i>Prescott.</i>				
Dumbrille, J.	Salary as Collector for the year.....	32 48	1,592 52	
Kelty, T.	do Dep. Coll. do	25 20	1,234 80	
Gerald, W. H.	do Exciseman do	24 00	1,176 00	
Cameron, D. M.	do do 1st July to 30th Nov.....	10 00	490 00	
Slattery, R.	do do for the year.....	16 38	803 58	
Jamieson, R. C.	do Dep. Coll. do	16 04	783 96	
Ferguson, J.	do Exciseman do	15 00	735 00	
Marshall, F.	do do do	15 00	735 00	
Johnston, G. E.	do do do	14 40	705 60	
Macdonald, A. B.	do do do	12 00	588 00	

APPENDIX B.—No. 1.—Details of Excise Expenditure, 1888-89—Continued.

To whom Paid.	Service.	Deducted for Superannuation.	Amounts Paid.	Total.
	<i>Prescott—Concluded.</i>	\$ cts.	\$ cts.	\$ cts.
Keeler, G. S.	Salary as Exciseman, for the year	12 00	588 00	
Mason, F.	do do 1st Dec. to 30th June	14 00	686 00	
	Salaries	206 50	10,118 46	
	Contingencies		906 97	11,025 43
	<i>Stratford.</i>			
Caven, A.	Salary as Collector for the year	31 96	1,568 04	
Rennie, Geo.	do Dep. Coll. do	23 04	1,131 96	
Dingman, N. J.	do Exciseman do	24 00	1,176 00	
Brown, J. J.	do Exciseman do	19 96	980 04	
Clark, A. F.	do Accountant do	18 00	882 00	
Nichols, J. T.	do Exciseman do	15 00	735 00	
Caven, J. McD.	do do 1st July to 30th Sept.	5 25	257 25	
Gow, J. E.	do do 1st Nov. to 30th April	3 01	238 61	
	Salaries	140 22	6,968 90	
	Contingencies		1,300 42	8,269 32
	<i>St. Catharines.</i>			
Hesson, C. A.	Salary as Collector for the year	19 96	980 04	
Schram, B.	do Deputy Collector for the year	24 00	1,176 00	
Spence, F. H.	do Exciseman do	18 44	901 56	
Milliken, E.	do do do	16 96	833 04	
	Salaries	79 36	3,890 64	
	Contingencies		345 41	4,236 05
	<i>Toronto.</i>			
Stratton, W. C.	Salary as Collector for the year	42 76	2,097 24	
Bennett, Jas.	do Deputy Collector for the year	30 00	1,470 00	
Macdonell, A. D.	do do do	25 96	1,274 04	
Rogerson, J. M.	do Exciseman do	24 00	1,176 00	
Dudley, W. H.	do do do	24 00	1,176 00	
McPherson, A. F.	do Accountant, 1st July to 30 Nov.	11 65	571 65	
Cox, J. E.	do Exciseman, 1st July to 31st Dec.	12 00	588 00	
Boomer, J. B.	do do for the year	21 00	1,029 00	
Coleman, C.	do do do	19 96	980 04	
Shanacy, M.	do do do	19 96	980 04	
Henderson, W.	do do do	18 78	921 18	
Evans, G. T.	do do do	18 44	901 56	
Barber, J. S.	do do do	16 96	833 04	
Murray, A. E.	do do do	16 96	833 04	
Weyms, C.	do do do	17 34	852 60	
Dick, J. W.	do do do	17 16	842 82	
Helliwell, H. N.	do do do	16 38	803 58	
McDonald, J. A.	do do do	16 38	803 58	
Dawson, Wm.	do do do	20 65	1,012 65	
O'Leary, T. J.	do do do	16 04	783 96	
Goodman, A. W.	do do do	16 04	783 96	
Westman, T.	do do do	16 04	783 96	
Mulligan, J.	do do 1st July to 31st Dec	7 50	367 50	
Wilson, R.	do do for the year	15 00	735 00	
Coyle, J.	do do do	14 70	720 30	
Dodds, E. W.	do do do	14 40	705 60	
Carver, G. W.	do do 1st July to 15th Jan	7 74	379 35	

APPENDIX B.—No. 1.—Details of Excise Expenditure, 1888-89.—Continued.

To whom Paid.	Service.	Deducted for Superannuation.	Amounts Paid.	Total.
		\$ cts.	\$ cts.	\$ cts.
<i>Toronto—Concluded.</i>				
Neelands, H.	Salary as Exciseman, 1st July to 31st March...	10 80	529 20	
Blair, J. B.	do Accountant, 1st Dec. to 30th June...	14 00	686 00	
Quinz, J. D.	do Exciseman, 1st Dec. to 30th June...	14 00	686 00	
Flynn, D.	do do for the year	14 28	703 20	
Walsh, D.	do do do	12 60	617 40	
Sullivan, L. D.	do do 1st July to 31st Dec.	5 34	282 28	
Hamilton, T. C.	do do 1st Oct. to 30th June	11 42	557 37	
Taylor, G. W.	do do 1st Dec. to 30th June	4 07	292 88	
Reddan, C. J.	do do 1st Jan. to 30th June	6 00	294 00	
Adams, J. S.	do do 1st April to 30th June	3 75	183 75	
Williamson, J.	do do for the year	4 96	395 04	
	Salaries	599 02	29,632 81	
	Contingencies		1,698 54	
				31,331 35
<i>Windsor.</i>				
Kenning, J. H.	Salary as Collector for the year	41 84	2,048 16	
Ramon, P.	do Deputy Collector for the year	30 00	1,470 00	
Gerald, C.	do Exciseman do	24 00	1,176 00	
Crowe, W.	do do do	24 00	1,176 00	
Mason, F.	do do 1st July to 30th Nov.	10 00	490 00	
Dunlop, C.	do Deputy Collector for the year	22 04	1,077 96	
Beasley, R.	do Accountant do	22 04	1,077 96	
Standish, J. G.	do Exciseman do	18 78	921 18	
Girard, I.	do do do	17 34	852 60	
Brennan, J.	do do do	16 04	783 96	
Falconer, J.	do do do	15 00	735 00	
Jubinville, J. P.	do do do	14 22	700 34	
Crotty, J.	do do do	12 60	617 40	
Reddan, C. J.	do do 1st July to 31st Dec.	6 00	294 00	
Cahill, J. W.	do do for the year	12 00	588 00	
Allen, G. A.	do do do	10 66	565 99	
Cox, J. E.	do do 1st Jan. to 30th June	12 00	588 00	
Henwood, G.	do do 1st Feby. to 30th June	6 74	328 70	
Sullivan, L. D.	do do 1st Jan. to 30th June	3 12	294 00	
Weir, Jas.	do do 1st Feby. to 30th June	6 00	246 84	
Keogh, P. M.	do do 1st May to 30th June	2 50	122 50	
	Salaries	326 92	16,154 59	
	Contingencies		685 84	
				16,840 43
<i>Beauharnois.</i>				
McEachern, A.	Salary as Collector for the year	6 25	493 75	
	Contingencies		96 53	
				590 28
<i>Iberville.</i>				
Regnier, P.	Salary as Collector for the year	12 62	616 41	
Harwood, R. U.	do Exciseman, 1st July to 30th April...	15 30	751 30	
Perkins, L. A.	do Deputy Collector for the year	5 48	434 52	
Gatien, F.	do Exciseman, 1st April to 30th June	1 38	109 71	
	Salaries	34 78	1,911 94	
	Contingencies		99 20	
				2,011 14

APPENDIX. B.—No. 1.—Details of Excise Expenditure, 1888-89—Continued.

To whom Paid.	Service.	Deducted for Superannuation.	Amounts Paid.	Total.
		\$ cts.	\$ cts.	\$ cts.
<i>Joliette.</i>				
Leprohon, R. M.	Salary as Collector for the year	19 96	980 04	
Lafontaine, A.	do Exciseman do	6 32	493 68	
	Salaries	26 28	1,473 72	
	Contingencies		1,008 97	
				2,482 69
<i>Montreal.</i>				
Vincent, J. L.	Salary as Collector for the year	42 76	2,097 24	
Dodd, J.	do Deputy Collector for the year	30 00	1,470 00	
Lawlor, H.	do do do	30 00	1,470 00	
Macdonald, D.	do Accountant do	24 00	1,176 00	
Baby, J. C.	do Exciseman do	24 00	1,176 00	
Caven, W.	do do do	24 00	1,176 00	
St. Louis, A.	do do 1st July to 30th Jan.	12 25	600 25	
Lecours, H. T.	do do for the year	21 00	1,029 00	
Hudon, A.	do do do	19 96	980 04	
Beauchamp, J. P.	do do do	19 96	980 04	
Fox, T.	do do do	19 96	980 04	
Dustan, W.	do do do	19 96	980 04	
Richard, R.	do do do	19 04	930 96	
Lynes, K.	do do 1st July to 30th Nov.	7 65	375 65	
Quinn, J. D.	do do 1st July to 30th Nov.	7 65	375 65	
Hastie, Wm.	do do for the year	18 00	882 00	
Ste. Marie, L. C. A.	do do do	18 00	882 00	
Barker, C.	do do do	16 98	833 04	
Bulmer, Wm.	do do do	16 98	833 04	
Goron, D.	do do do	16 98	833 04	
Malo, T.	do do do	16 98	833 04	
Tansey, J. P. F.	do do do	16 98	833 04	
Fox, J. D.	do do do	16 80	823 20	
Villeneuve, J.	do do do	16 04	783 96	
Toupin, F. X. J. A.	do do do	16 38	803 58	
Scullion, J. W.	do do do	16 44	806 04	
Dumouchel, L.	do do do	16 12	788 88	
Forest, E. R.	do do 1st July to 30th Nov. and 1st May to 30th June	9 31	457 31	
Ste. Marie, J. B. E. L.	do do 1st July to 31st May	13 75	673 75	
Millier, E.	do do for the year	15 00	735 00	
Perry, G. L.	do do do	15 00	735 00	
Manning, J.	do do do	15 00	735 00	
Baby, J.	do do do	15 00	735 00	
Panneton, G. E.	do do do	14 40	705 60	
Pinsonneault, A.	do do do	14 40	705 60	
Laporte, G.	do do do	14 40	705 60	
Watkins, J. A.	do do do	14 40	705 60	
McClanaghan, M.	do do do	14 28	703 20	
Coleman, J. J.	do do do	12 60	617 40	
Costigan, J. J.	do do do	12 60	617 40	
Dixon, H. G. S.	do do do	12 00	588 00	
Miller, J. E.	do do 1st Dec. to 30th June	14 00	686 00	
Farle, R. H.	do do 1st Dec. to 30th June	14 00	686 00	
Harwood, R. U.	do do 1st May to 30th June	3 06	150 26	
Cullen, P.	do Messenger for the year	6 32	493 68	
	Salaries	754 29	37,167 17	
	Contingencies		2,930 80	
				40,097 97

APPENDIX B.—No. 1.—Details of Excise Expenditure 1888-89—Continued.

To whom Paid.	Service.	Deducted for Superannuation.	Amounts Paid.	Total.
		\$ cts.	\$ cts.	\$ cts.
<i>Quebec.</i>				
LaRue, G.	Salary as Collector for the year	31 96	1,568 04	
Cahill, J. H.	do Deputy Collector for the year	24 00	1,176 00	
Iler, B.	do Exciseman 1st July to 30th Nov.	10 00	490 00	
Browne, G. W.	do do 1st July to 30th Nov.	7 05	347 10	
Bourassa, G.	do do for the year	16 04	783 96	
Rouleau, J.	do do do	15 00	735 00	
McNamara, M.	do do do	15 00	735 00	
LeMoine, J.	do do do	14 40	705 60	
Bourget, O.	do do do	14 40	705 60	
Lépine, L.	do do do	14 40	705 60	
Langlois, F. X., dit				
Traversy	do do do	14 40	705 60	
Fahey, Owen	do do do	13 20	646 80	
Cameron, D. M.	do do 1st Dec. to 30th June	14 00	686 00	
Forest, E. R.	do do 1st Dec. to 30th April.	6 65	326 65	
Sexton, John	do do 1st to 30th June	1 59	78 40	
	Salaries	212 09	10,395 35	
	Contingencies		1,522 14	11,917 49
<i>Sherbrooke.</i>				
Simpson, A. F.	Salary as Collector for the year	22 04	1,077 96	
Pennoyer, H. J.	do Exciseman for the year	14 10	690 90	
	Salaries	36 14	1,768 86	
	Contingencies		207 44	1,976 30
<i>Sorel.</i>				
Fortier, J. J. O.	Salary as Collector for the year	13 96	686 04	
Duguay, Jos.	do Exciseman do		499 92	
	Salaries	13 96	1,185 96	
	Contingencies		42 95	1,228 91
<i>St. Hyacinthe.</i>				
Boivin, C. A.	Salary as Collector for the year	17 64	867 36	
	Contingencies		311 10	1,178 46
<i>Terrebonne.</i>				
Desroches, D.	Salary as Collector for the year	14 00	686 00	
	Contingencies		145 78	831 78
<i>Three Rivers.</i>				
Hébert, C. D.	Salary as Collector for the year	19 96	980 04	
Duplessis, C. Z.	do Exciseman do	14 40	705 60	
	Salaries	34 36	1,685 64	
	Contingencies		150 80	1,836 44

APPENDIX B.—No. 1.—Details of Excise Expenditure, 1888-89—Continued.

To whom Paid.	Service.	Deducted for Superannuation.	Amounts Paid.	Total.	
		\$ cts.	\$ cts.	\$ cts.	
<i>Cape Breton.</i>					
McDonald, M. A.	Salary as Collector for the year.....	15 00	735 00	749 73	
	Contingencies.....		14 73		
<i>Halifax.</i>					
Grant, H. H.	Salary as Collector for the year.....	31 96	1,568 04	10,099 43	
Bouteillier, G. A.	do Exciseman do.....	24 00	1,176 00		
King, R. M.	do Deputy Collector for the year.....	24 00	1,176 00		
James, T. C.	do Accountant for the year.....	19 96	980 04		
Carroll, D.	do Exciseman do.....	18 44	901 56		
Tompkins, P.	do do do.....	15 00	735 00		
Wainwright, T. G.	do do do.....	16 00	786 48		
Hagarty, P.	do do do.....	15 00	735 00		
Blethem, C. W.	do do do.....	12 60	617 40		
Munro, H. D.	do do do.....	14 84	723 16		
	Salaries.....	191 80	9,400 68		
	Contingencies.....		698 75		
<i>Pictou.</i>					
Mackay, J. H.	Salary as Collector for the year.....	15 68	769 32		1,946 68
Campbell, G. J.	do Exciseman do.....	13 80	676 20		
	Salaries.....	29 48	1,445 52		
	Contingencies.....		501 16		
<i>Chatham.</i>					
Lawlor, R. A.	Salary as Collector for the year.....	19 96	980 04	1,245 35	
Renaud, A.	do Deputy Collector for the year.....	4 04	195 96		
	Salaries.....	24 00	1,176 00		
	Contingencies.....		69 35		
<i>St. John.</i>					
Burke, T.	Salary as Collector from 29th May to 30th June	0 44	21 96	6,431 80	
do	do Act'g Coll. from 1st July to 28th May	23 04	1,131 96		
do	Difference of salary while Acting Collector from 1st July to 28th May.....		222 60		
Atherton, R.	Salary as Deputy Collector for the year.....	22 04	1,077 96		
Mason, J.	do Exciseman do.....	15 00	735 00		
Belyea, T. H.	do Accountant do.....	13 96	686 04		
Smyth, B. B.	do Exciseman do.....	12 60	617 40		
McCloskey, J. R.	do do do.....	12 60	617 40		
Hill, A. M.	do Deputy Collector do.....	10 04	489 96		
Dibblee, Wm.	do do do.....	3 72	296 28		
	Salaries.....	113 44	5,896 56		
	Contingencies.....		535 24		
<i>Charlottetown.</i>					
Nash, S. C.	Salary as Collector for the year.....	19 96	980 04	1,896 60	
Moore, T.	do Exciseman do.....	16 96	833 04		
	Salaries.....	36 92	1,813 08		
	Contingencies.....		83 52		

APPENDIX B.—No. 1.—Details of Excise Expenditure, 1888—89—Continued.

To whom paid.	Service.	Deducted for Superannuation.	Amounts. Paid.	Total.
		\$ cts.	\$ cts.	\$ cts.
<i>Winnipeg.</i>				
Costigan, H. A.	Salary as Collector for the year	31 44	1,543 56	
Christie, W.	do Deputy Collector for the year	25 20	1,234 80	
Gosnell, T. S.	do Exciseman do	22 30	1,094 35	
Camyré, J. N.	do do do	16 96	833 04	
Girdlestone, R. J. M.	do do do	15 00	735 00	
Hicks, W. H.	do Deputy Collector do	13 96	686 04	
Code, A.	do Exciseman do	12 60	617 40	
	Salaries	137 46	6,744 19	
	Contingencies		1,975 13	
				8,719 32
<i>Victoria.</i>				
Jones, R.	Salary as Collector for the year	16 04	783 96	
Williams, Geo.	do Deputy Collector for the year	21 00	1,029 00	
Vowell, A. W.	do do 1st July to 25th Jan.	3 50	277 36	
Dowling, Thos.	do do 1st Mar. to 30th June	2 28	180 72	
Leighton, W. R.	do do 1st to 30th June	0 41	32 65	
	Salaries	43 23	2,303 69	
	Contingencies		2,205 34	
				4,509 03
DISTRICT INSPECTORS.				
<i>Ontario.</i>				
Morrow, John.	Salary for the year	50 00	2,450 00	
	Contingencies		390 01	
				2,840 01
Gow, James.	Salary for the year	44 00	2,156 00	
	Contingencies		425 57	
				2,581 57
Hamilton, Wm. L.	Salary for the year	46 00	2,254 00	
	Contingencies		1,217 51	
				3,471 51
<i>Quebec.</i>				
Bellemare, R.	Salary for the year	50 00	2,450 00	
	Contingencies		304 71	
				2,754 71
LeMoine, J. M.	Salary for the year		2,200 00	
	Contingencies		260 13	
				2,460 13
<i>Nova Scotia and Prince Edward Island.</i>				
Borradaile, R.	Salary for the year	48 00	2,352 00	
	Contingencies		1,334 40	
				3,686 40
<i>New Brunswick.</i>				
Moore, J. N.	Salary for the year	40 00	1,960 00	
	Contingencies		708 41	
				2,668 41
<i>Manitoba.</i>				
Barrett, J. K.	Salary for the year	44 00	2,156 00	
	Contingencies		1,110 16	
				3,266 16

APPENDIX B.—No. 1.—Details of Excise Expenditure, 1888-89—Continued.

To whom Paid.	Service.	Deducted for Superannuation.	Amounts Paid.	Total.
	<i>British Columbia.</i>	\$ cts.	\$ cts.	\$ cts.
Gill, William.....	Salary for the year.....	40 00	1,960 00	
	Contingencies.....		912 20	
	INSPECTOR OF DISTILLERIES.			2,872 20
Davis, John.....	Salary for the year.....	56 00	2,744 00	
	Contingencies.....		1,611 34	
	CHIEF INSPECTOR.			4,355 34
Godson, H.	Salary for the year.....	56 00	2,744 00	
	Contingencies.....		243 28	
	OFFICER IN CHARGE OF WOOD NAPHTHA WAREHOUSE.			2,987 28
Flynn, J. P.	Salary for May and June.....	2 44		120 06
	INSPECTOR OF TOBACCO FACTORIES.			
Gerald, W. J.....	Contingencies.....			204 58
	INSPECTOR OF BONDED FACTORIES.			
Morrow, John.....	Contingencies.....			281 40

APPENDIX B.—No. 1.—Details of Excise Expenditure, 1888-89.—Continued.

To whom Paid.	Service.	Amounts Paid.	Total.
	<i>General Excise Contingencies.</i>	\$ cts.	\$ cts.
Valin, Ernest.....	27 days' extra work, from 26th June to 22nd July, inclusive, at \$400 per annum.....	29 59	
Hackett, C. A.....	47 days' services in Accountant's Branch for July, and from 15th to 31st August, inclusive, at \$400 per annum.....	50 86	
Kennedy, C. J.....	43 days' extra services, from 30th June to 11th August, at \$400 per annum.....	47 12	
Guilfoyle, Mrs. B.....	28 days' extra writer, from 31st August to 7th Sept.; from 3rd to 12th January, inclusive, and from 22nd to 31st May, at \$400 per annum.....	30 68	
Waller, J.....	337 days' services, from 18th June, 1888, to 31st Jan., 1889; from 5th Feb. to 7th March; from 11th March to 10th April; from 12th April to 28th May, at \$400 per annum.....	366 84	
St. Denis, Miss M. L.....	21 days' services preparing returns, from 16th to 26th Oct. and from 3rd to 12th Jan., at \$400 per annum.....	23 01	
Nolan, Miss Lizzie.....	10 days' services copying, from 28th November to 7th December, at \$400 per annum.....	10 96	
O'Sullivan, Miss M. A.....	10 days' services copying, from 19th to 28th December, at \$400 per annum.....	10 96	
Walsh, J. A.....	30 days' services as extra writer, from 30th January to 28th February, at \$400 per annum.....	31 78	
Foran, J. K.....	15 days' services as extra clerk, from 29th May to 13th June, at \$400 per annum.....	17 53	
Lyman, Sons & Co.....	Bottles and chemicals.....	92 61	
Fr�chet, A.....	Translation of Tobacco and Cigar Regulations.....	47 00	
B. A. Bank Note Co.....	On account of stamps during year.....	25,053 15	
Harris & Campbell.....	Wood, locks, hooks, &c.....	29 00	
Bailey, Geo.....	Ironwork, &c.....	44 70	
Pratt, L. G.....	1 year's subscription to 34 copies U. S. Treasury Counterfeit Detector.....	102 00	
Can. Atlantic Railway.....	Freight on goods from Oertling, Dring & Fage, &c.....	38 03	
Goodman, A. W.....	Expenses assisting Mr. Ins. Davis in measuring tanks.....	785 77	
Wiser & Son, J. P.....	Proof spirits and express charges.....	54 56	
Oertling, L.....	Repairing hydrometers, centomatic cups, &c., for Abel petroleum tester, and 12 petroleometers.....	459 31	
Birkett, T.....	Hardware.....	57 91	
Currier, T. W.....	Lumber, &c.....	47 00	
Canadian Express Co.....	Freight on petroleometers.....	28 75	
Eimer & Amend.....	6 Westphal's specific gravity balances, raporometer, &c., &c.....	247 60	
Graves Bros.....	Hardware, &c.....	1 20	
Dring & Fage.....	Burettes and chemicals.....	182 26	
Gooderham & Worts.....	52 feet Paragon hose.....	42 00	
Davis, J.....	Cherry cases.....	51 00	
Booth & Son.....	Repairs, new worm and tub, express charges.....	68 85	
Potter, Chas.....	6 copper pyrometers, brass cases, lamps, boxwood scales, &c., &c.....	196 65	
Miller Lock Co.....	Excise locks, &c., &c.....	177 24	
Esmonde, J. R.....	1 copper tobacco dryer, 12 copper stoves.....	132 00	
Eddy, E. B.....	Lumber.....	11 32	
Gerald, W. H.....	Travelling expenses from Prescott to Ottawa and Lachute.....	67 50	
	Total.....	28,636 74	
	DEDUCT—Received from sale of hydrometers, petroleometers, saccharometers, thermometers, glass burettes, testing apparatus, tank ventilators, &c.....	218 84	
	Total General Contingencies.....		28,417 90

APPENDIX B.—No. 1.—Details of Excise Expenditure, 1888—89—Continued.

To whom Paid.	Service.	Amounts Paid.	Total.
	<i>Law Costs.</i>	\$ cts.	\$ cts.
Stewart & Tanner.....	Services <i>in re</i> Curless <i>vs.</i> D. Fraser.....		20 00
McCoy, Pearson, Morrison & Forbes.....	do Regina <i>vs.</i> Stratford.....		39 00
Macdonnell, J. A.....	do Regina <i>vs.</i> Mittleholtz.....	18 42	
do.....	To pay C. H. Ritchie \$100, and the sheriff of Muskoka \$32, <i>in re</i> Regina <i>vs.</i> Vanderberg.....	132 00	
do.....	For professional services.....	54 93	205 35
Masson, William.....	Professional services <i>in re</i> Regina <i>vs.</i> O'Neill (two cases).....	75 00	
do.....	Legal expenses <i>in re</i> seizure No. 22, Owen Sound.....	50 00	125 00
Casgrain, Angers & Hamel.....	Advance on account of professional services <i>in re</i> Quebec seizures.....	120 00	
do.....	Services <i>in re</i> Regina <i>vs.</i> Chouinard, Rodrigue, Nadeau, Boucher, &c.....	266 59	
do.....	Services <i>in re</i> Regina <i>vs.</i> Roy, Thibault, Méthot, LaRue, Harvey.....	50 00	
do.....	Services <i>in re</i> Regina <i>vs.</i> Dorval, Ruel, Tremblay, Lapointe.....	117 09	
do.....	Services <i>in re</i> Regina <i>vs.</i> Donais and Regina <i>vs.</i> Bergeron.....	65 40	
do.....	Services <i>in re</i> Regina <i>vs.</i> Proulx.....	68 20	
do.....	do do Dusseault, Droulet & Vezina.....	98 85	786 13
Talbot, A.....	Expenses in prosecution of St. Julien Bros., Taillefer, J. S. Black and A. Sauriol.....		75 00
O'Connor, D.....	Professional services <i>in re</i> Regina <i>vs.</i> Parrin.....	7 00	
do.....	do and disbursements <i>in re</i> Regina <i>vs.</i> McKenzie.....	100 00	
do.....	Professional services <i>in re</i> Regina <i>vs.</i> Decasse and Soulier, Richard, Duhamel, M. & H. Cadieux, N. & S. Parisien.....	35 00	142 00
Shaw, A. C.....	Professional services <i>in re</i> Regina <i>vs.</i> Starke.....		7 50
Douglas, Douglas & Walker.....	Professional services <i>in re</i> Regina <i>vs.</i> Rolls and <i>vs.</i> Eberts.....		40 00
Strathy, H. H.....	Professional services <i>in re</i> prosecution of Lachapelle.....	30 53	
do.....	Professional services <i>in re</i> Regina <i>vs.</i> Calder.....	40 25	70 78
Brown, H. B.....	Professional services <i>in re</i> Regina <i>vs.</i> Gendron and Regina <i>vs.</i> Lucke & Mitchell.....	10 00	
do.....	Professional services <i>in re</i> Regina <i>vs.</i> O'Dell, Perkins & Martin.....	45 00	55 00
Graham, Wallace, Q.C..	do <i>in re</i> Regina <i>vs.</i> A. & J. Kennedy.....	148 01	
do.....	Professional services <i>in re</i> Regina <i>vs.</i> Stratford Bros..	50 10	
do.....	do <i>in re</i> Regina <i>vs.</i> D. Frazer, with costs.....	11 15	209 26
Hall, John S.....	Professional services <i>in re</i> Regina <i>vs.</i> Lapointe, Champagne, Langlois, LaRue, Grandmaison, LaLonde, Beaubien, Sénécal, Bérubé, Brazeau, Duggan, Dusseau Bros., Forrest and Goldstein..	609 57	
do.....	Law costs <i>in re</i> Regina <i>vs.</i> N. Dion, W. J. Robillard, J. Crayton, A. Daoust and L. Beaugard.....	283 54	
do.....	Advance <i>in re</i> Beaugard <i>vs.</i> Curless, for assault....	50 00	
do.....	Costs <i>in re</i> Regina <i>vs.</i> Cousineau.....	68 66	1,011 77

APPENDIX B.—No. 1.—Details of Excise Expenditure, 1888–89—Continued.

To whom Paid.	Service.	Amounts Paid.	Total.
		\$ cts.	\$ cts.
	<i>Law Costs.—Concluded.</i>		
Abbott, H., jr.....	Professional services <i>in re</i> Brousseau <i>vs.</i> Fortier	2 15	
do	do <i>in re</i> Regina <i>vs.</i> Heron.....	6 00	8 15
Drake, Jackson & Helmen.....	do <i>in re</i> Regina <i>vs.</i> Begg seizure		35 50
Creasor, Morrison & Smith.....	do <i>in re</i> Regina <i>vs.</i> Wilton, Owen Sound seizure.....		20 00
Caven, A.	To pay law costs of R. S. Hays <i>re</i> seizure 89.....		10 00
Simpson, A. F.	Legal expenses in connection with Sherbrooke seizures.....		60 00
Conybeare, C. F. P.	Professional services <i>in re</i> Regina <i>vs.</i> Tracy, and Regina <i>vs.</i> Garrison.....		68 00
Costigan, J. R.	Professional services <i>in re</i> Queen <i>vs.</i> Mannoek (3 cases).....		30 00
Sedgewick, R., for L. N. Harrison.....	Expenses <i>in re</i> Regina <i>vs.</i> Troop.....		279 10
	Total Law Costs.....		3,297 54

APPENDIX B.—No. 1.—Details of Excise Expenditure, 1888-89—Continued.

To whom Paid.	Place of Residence.	Service.	Amounts Paid.	Total.
		<i>Commission to Customs Officers.</i>	\$ cts.	\$ cts.
Elliott, G. M	Napanee, Ont.	From 1st July, 1887, to 30th June, 1888	150 00	
do	do	From 1st July, 1888, to 30th June, 1889	200 00	350 00
Sing, C. R.	Meaford, Ont.	From 1st July, 1887, to 30th June, 1888	138 88	
do	do	From 1st July, 1888, to 31st December, 1888	67 80	206 68
Hogg, Wm	Collingwood, Ont.	From 1st July, 1887, to 30th June, 1888		200 00
McGuire, F. J.	Trenton, Ont.	From 1st July, 1887, to 30th June, 1888		250 00
Pile, T. G.	Deseronto, Ont.	From 1st July, 1887, to 30th June, 1888		50 81
Wilson, Joseph	Sault Ste. Marie, O	From 1st July, 1887, to 30th June, 1888		150 00
Williamson, H. M.	Kincardine, Ont.	From 1st July, 1888, to 30th June, 1889		82 59
Beauchesne, P. C.	Paspébiac, Que.	From 1st July, 1887, to 30th June, 1888		119 04
Gove, C. M.	St. Andrews, N.B.	From 1st July, 1887, to 30th June, 1888		200 00
Wallace, G. H.	Sussex, N.B.	From 1st July, 1887, to 30th June, 1888		55 73
Binney, J. W.	Moncton, N.B.	From 1st July, 1887, to 30th June, 1888		200 00
O'Brien, W. J.	Bathurst, N.B.	From 1st July, 1887, to 30th June, 1888		94 21
Milner, W. C.	Sackville, N.B.	From 1st July, 1887, to 30th June, 1888		50 62
Street, A. F.	Fredericton, N.B.	From 1st July, 1887, to 30th June, 1888		250 00
Grant, R	Antigonish, N.S.	From 1st July, 1887, to 30th June, 1888	150 00	
do	do	From 1st July, 1888, to 23rd August, 1888	23 30	173 30
Blair, H. C.	Truro, N.S.	From 1st July, 1887, to 30th June, 1888		200 00
Ratchford, C. E.	Amherst, N.S.	From 1st July, 1887, to 30th June, 1888		150 00
Hamilton, A. G.	North Sydney, N.S.	From 1st July, 1887, to 31st May, 1888		82 18
Russell, James A	Antigonish, N.S.	From 24th August, 1888, to 8th November, 1888		34 11
Tremaine, L. E.	North Sydney, N.S.	From 27th August, 1888, to 12th October, 1888		7 92
Johns, Isaac	Vancouver, B.C.	From 1st July, 1887, to 30th June, 1888		250 00
Clute, J. S.	New Westminster, B.C.	From 1st July, 1887, to 30th June, 1888		150 00
Peck, T. E	Nanaimo, B.C.	From 1st July, 1880, to 5th January, 1888		411 06
Leighton, W. K.	do	From 7th January, 1888, to 30th June, 1888		75 35
Vowell, A. W.	Donald, B.C.	From 1st July, 1887, to 30th June, 1888		286 69
		Total Commission to Customs Officers		4,080 29

APPENDIX B.—No. 1.—Details of Excise Expenditure, 1888—89—Continued.

To whom Paid.	Place of Residence.	Service.	Amounts Paid.	Total.
			<i>Commission on Tobacco Stamps.</i>	\$ cts. \$ cts.
LeBlanc, Ed.	L'Epiphanie, Que.	Allowance of 5 per cent. on sale of stamps	17 97	
Ferland, Ed.	St. Alexis do ..	do do ..	8 47	
Martineau, S.	Lavaltrie do ..	do do ..	3 93	
Piquette, Ludger ..	St. Alexis do ..	do do ..	79 82	
Gauthier, P.	St. Eustache do ..	do do ..	7 75	
		Total Commission on sale of Canada twist stamps		117 94
		<i>Duty-Pay.</i>	\$ cts.	\$ cts.
Iler, B.		From 1st January to 31st December, 1888	200 00	
Blair, J. B.		do do	200 00	
Caven, W.		do do	200 00	
Dudley, W. H.		do do	200 00	
Dawson, W.		do do	141 77	
Cox, J. E.	1st March	do	83 34	
McDonald J. A.	1st January	do	100 00	
O'Leary, F. J.	do	do	100 00	
Flynn, D.	do	do	100 00	
Sullivan, L. D.	9th February	do	89 19	
Conway, B. J.	1st January	do	191 31	
Gerald, Chas.	do	do	200 00	
Crowe, Wm.	do	do	150 00	
Falconer, J. E.	do	do	100 00	
Brennan, J.	do	do	100 00	
Jubienville, J. P.	do	do	100 00	
Reddan, C.	do	do	100 00	
Cahill, J. W.	do	do	100 00	
Allen, J. A.	12th April	do	71 92	
Barrett, T. J.	2nd December, 1887, to 6th May, 1888	do	43 00	
Spereman, J. J.	1st July to 31st December, 1888	do	200 00	
Flynn, J. P.	do 30th June, 1888	do	50 00	
Howie, A.	do 31st December, 1888	do	150 00	
Cameron, D. M.	do do	do	200 00	
Gerald, W. H.	do do	do	150 00	
Johnstone, G. E.	do do	do	100 00	
Keeler, G. S.	do do	do	97 39	
Craig, Joseph.	do do	do	200 00	
Bish, P.	do do	do	150 00	
Donaghy, W.	do do	do	200 00	
Baby, W. A. D.	do do	do	150 00	
Bouteillier, G. A.	do do	do	200 00	
Tompkins, P.	do do	do	150 00	
Mason, F.	do do	do	200 00	
Crotty, John.	do do	do	50 00	
Caven, J. McD.	12th October	do	21 95	
		Total Duty-Pay		4,839 87
		Total		333,456 96
		ADD—Printing	7,404 43	
		Stationery	1,574 67	
		Lithographing, engraving, &c.	1,967 94	

APPENDIX B.—No. 1.—Details of Excise Expenditure, 1888-89—*Concluded.*

To whom Paid.	Service.		Amounts Paid.	Total.
		Superannuation Fees.		
		Total.		
		% cts.	\$ cts.	
	Preventive Service—			
		Salaries.....	59 77	3,390 23
		Contingencies.....	.....	12,197 46
			15,587 69	26,534 73
	Authorized disbursements (less Superannuation).....			359,991 69
ADD—Balances due to Collectors, &c., 1st July, 1888.....			49 08	
do by do 30th June, 1889.....			673 98	723 06
				360,714 75
LESS—Balances due by Collectors, &c., 1st July, 1888.....			913 98	
do to do 30th June, 1889.....			49 08	963 06
				359,751 69
Actual disbursements agreeing with Statement No. 4, page 10.....				359,751 69

E. MIALL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 3rd September, 1889.

APPENDIX B.—Continued.

No. 2.—DETAILS of Fees paid to Cullers, for the Fiscal Year ended 30th June, 1889.

Office.	Department.	Names of Cullers.	Amount.	Total.	Grand Total.		
			\$ cts.	\$ cts.	\$ cts.		
QUEBEC.	Square Timber.	Duggan, Edward.....	700 00	9,650 00			
		Noel, Elie.....	700 00				
		Gilchen Thomas.....	700 00				
		Dorval, George.....	700 00				
		Kelly, Edward.....	700 00				
		Frederick, Ant.....	700 00				
		McKendry, Dan.....	700 00				
		O'Brien, M.....	700 00				
		Miller, Alfred (late).....	550 00				
		McInenly, Thos.....	700 00				
		Bergeron, Joseph.....	700 00				
		Kelly, Michael.....	700 00				
		McPeak, Wm.....	700 00				
		Lockquell, A. H.....	700 00				
		Deals, &c.				Lafamme, Jos.....	700 00
						Morency, Louis.....	700 00
						Malone, Thos, sen.....	700 00
						Patry, Thos.....	700 00
						Cauchy, Chas.....	700 00
						Lynch, John.....	700 00
Gilchrist, John.....	700 00						
Vachon, J. B.....	700 00						
Murphy, Thos.....	700 00						
Demers, F. X.....	700 00						
Staves.		Malone, Thos, jun.....	7,700 00				
		Frederick, Jos.....	700 00				
		Ferland, Pierre.....	700 00				
Spars.		Munro, Wm.....	2,100 00				
		Brousseau, J. B.....	1 67				
Total, Quebec.....				19,451 67			

MONTREAL, LACHINE AND SOREL.....	General Cullers.....	Cusson, François. Barsale, Edouard.....	968 71 968 70	1,937 41
		Total, Montreal, Lachine and Sorel.....		21,389 08
		Total fees paid to Cullers.....		

E. MIALL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 3rd September, 1889.

APPENDIX B.—Continued.
 No. 3.—DETAILS of Cullers' Expenditure, for the Fiscal Year ended 30th June, 1889.

Office.	Names.	Nature of Service.	Deducted for Super-annuation.	Amounts Paid.	Total.	Grand Total.
			\$ cts.	\$ cts.	\$ cts.	\$ cts.
QUEBEC.	Patton, James.	Supervisor of Cullers for the year.	48 00	2,352 00		
	Lane, John.	do	31 98	1,568 04		
	Walsh, T. J.	Deputy Supervisor	30 00	1,470 00		
	Gowen, Edward.	Cashier	22 04	1,077 96		
	Lecompte, S.	Specification Clerk	13 96	686 04		
	Power, R.	do	13 96	686 04		
	Whelan, W. F.	do	20 00	980 00		
	DeMartigny, C. P. L.	do	14 00	686 00		
	Belland, J. E.	do	14 00	686 00		
	LeVasseur, Z.	do	12 96	637 04		
	Poliquin, F.	do	12 00	588 00		
	Gallagher, F.	do	12 00	588 00		
	Grogan, S. E.	do	6 88	543 12		
	Belle-Rive, Chas.	do	6 88	543 12		
	Harney, Thomas.	do	4 40	345 60		
		Messenger for the year				
		Total, Quebec Salaries	263 04		13,436 96	
		<i>Contingencies.</i>				
	Hearn, John.	Rent of office for the year.		1,040 00		
	Quebec Corporation.	Taxes, &c		378 77		
	Foley, Mary.	Charwoman		96 00		
	Laroche & Co.	Sundries		9 00		
	Pruneau, A. R.	Fuel.		231 21		
	Lawrence & Broomer.	do		59 50		
	Tierney & McManus	do		4 00		
	Behan Bros.	Sundries		17 70		
	Quebec Post Office.	Rent of drawer.		6 00		
	Miller, Pierre.	Ready Reckoners.		48 00		
	Holmes, Margaret.	Charwoman		60 00		
	Bell Telephone Co.	Rent of telephone		20 00		
	Rancour, N.	Ice		15 00		
	Corbin, Joseph.	Joiner.		37 46		

Kane, J. R.	Tinsmith.	22 00
McGuire, James.	Plumber	40 90
Coope, Chas. A.	Sundries	6 37
Arnold, Thos.	Carting snow	28 00
McManus & Fitzgerald.	Labor	7 00
Cyclostyle Co.	Sundries	7 30
Duggan & Rogers	Watchmen	35 00
Cherrier, A. B.	Directory	5 00
Carey, G. T.	Advertising in "Mercury"	22 50
Carroll, Jas.	do "Telegraph"	23 75
	do "Budget"	9 50
Mercier & Co.	do "Quotidien"	18 58
Demers et frere.	do "L'Evenement"	25 10
	do "Canadien"	12 00
	do "Courrier"	18 75
Brousseau, L.	Subscription and advertising, "Shareholder"	8 00
Footo, S. B.	do "Chronicle"	33 70
Footo, J. J.	do do	6 00
Coté, A.	do to "Gazette"	6 00
Montreal "Gazette"	do "Irish Canadian"	1 00
Boyle, Pat.	Petty expenses, as follows:—Labor, \$24.60; cart-	
Walsh, T. J.	age, \$5.26; postage, \$18.62; sundries, \$90.56	
	Total, Quebec Contingencies	139 04
		2,498 13
McKendry, Dan.	Cullers' expenses.	242 55
Gilchen, Thomas.	do	196 53
Duggan, Edward.	do	190 63
Kelly, Michael.	do	189 08
Bergeon, Joseph.	do	160 98
Kelly, Edward.	do	114 28
McInenly, Thos.	do	110 41
McPeak, Wm.	do	104 73
O'Brien, Martin.	do	98 77
Demers, F. X.	do	75 00
Lynch, John.	do	75 00
Paty, Thomas.	do	75 00
Frederick, Joseph.	do	74 72
Vachon, J. B.	do	57 95
Murphy, Thos.	do	55 60
Dorval, George.	do	44 50
Noël, Elie.	do	42 24
Lockquell, Ant.	do	43 38
Frederick, A.	do	40 97
Ferland, Pierre.	do	29 27
	<i>Cullers' Expenses.</i>	

APPENDIX B.—No. 3.—DETAILS OF CULLERS' EXPENDITURE, FOR THE FISCAL YEAR ENDED 30TH JUNE, 1889—Continued.

Office.	Names.	Nature of Service.	Deducted for Super-annuation.	Amounts Paid.	Total.	Grand Total.
			\$ cts.	\$ cts.	\$ cts.	\$ cts.
QUEBEC—Continued.	Miller, A. (late).....	Cullers' Expenses—Concluded.		15 80		
	Munro, Wm.....	do		15 50		
		Total, Cullers' Expenses.....			2,052 80	
		Total, Quebec Expenditure.....				17,987 98
		<i>Paid to Retired Cullers.</i>				
		Superannuation.....			200 00	
		do			200 00	
		Morrisette, Jos.....			200 00	
		do			200 00	
		Loquell, L.....			200 00	
		do			200 00	
		Demers, L.....			200 00	
		do			200 00	
		Verrault, Edwd.....			200 00	
		do			200 00	
		Murphy, M.....			200 00	
		do			200 00	
		Feore, J. F.....			200 00	
		do			200 00	
		Dorval, P.....			200 00	
		Walsh, Wm.....			200 00	
		Myrand, L.....			200 00	
		do			200 00	
		Hamel, A. F.....			200 00	
		Gibbons, M.....			200 00	
		Hamel, M. (late).....			200 00	
		Villeneuve, J.....			66 68	
		do			200 00	
		Couture, Chas.....			200 00	
		do			200 00	
		Bedard, J.....			200 00	
		Thompson, F. X.....			200 00	
		Rafferty, John.....			200 00	
		McNaughton, J.....			200 00	
		Beaupré, Noël.....			200 00	
		Frenette, Jos.....			200 00	
	do			200 00		
	Malone, T. C.....			200 00		
	Brousseau, J. B.....			200 00		
	McCormack, J.....			200 00		
	Duggan, Wm.....			200 00		
	do			200 00		
	Clark, Thos.....			200 00		
	do			200 00		
	Total paid to Retired Cullers.....				5,266 68	

MONTREAL, LACHINE AND SOREL		<i>Salaries.</i>			
Daveluy, George	Deputy Supervisor of Cullers for the year	18 00	882 00		
DeSerres, George	Book-keeper for the year	4 96	395 04		
Desaulniers, E.	Clerk	2 48	197 52		
	Total Salaries	25 44		1,474 56	
<i>Contingencies.</i>					
Seath, David	Rent of office for the year		99 96		
Lussier, Dame	Charwoman		36 00		
Lovell, John	Montreal Directory		2 50		
Post Office	Post Office box		4 00		
Miller, Pierre	"Ready Reckoner"		8 00		
Granger et Frère	Ink and mucilage		2 75		
Daveluy, J. P.	Specification clerk		33 00		
Sundries	Telegraph, express, &c.		4 40		
	Total Contingencies			190 61	
	Total, Montreal, Lachine and Sorel				1,665 17
<i>Salaries.</i>					
Malone, T., Junior	Deputy Supervisor of Cullers for the year	3 72		296 28	
<i>Contingencies.</i>					
Gouin, W. G.	Services for the year		499 92		
Malone, Thomas, sen.	To enable him to pay for assistance in counting deals		75 00		
Cauchy, Chas.	Travelling and other expenses from Quebec to Charlemagne and return		75 00		
Malone & Gouin	Travelling expenses		59 15		
Miller, P.	"Ready Reckoner," 2 copies		8 00		
Footte, J. J.	Subscription to "Chronicle"		6 00		
Malone, T.	Petty expenses		7 50		
	Total Contingencies			730 57	
	Total, Three Rivers				1,026 85

APPENDIX B.—No. 3.—DETAILS of Cullers' Expenditure, for the Fiscal Year ended 30th June, 1889—Concluded.

Office.	Names.	Nature of Service.	Deducted for Super-annuation.	Amounts Paid.	Total.	Grand Total.
			\$ cts.	\$ cts.	\$ cts.	\$ cts.
THREE RIVERS.....	Cook, W. & A. H.....	<i>General Contingencies.</i> Legal services in collecting outstanding accounts due to Culler's office				550 00
		Total.....			135 17	47,885 76
		ADD—Printing.....			76 96	212 13
		Stationery.....				
		Authorized disbursements (less superannuation).....				48,097 89
		ADD—Balances due by Supervisors, 30th June, '89.....				75 00
		LESS—Balances due by Supervisors, 1st July, '88.....				48,172 89
		Actual disbursements agreeing with Statement No. 8, page 15.....				75 00
						48,097 89

E. MIALL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 3rd September, 1889.

APPENDIX B—Continued.

No. 4.—DISTRIBUTION of Seizures, for the Year ended 30th June, 1889.

Division.	To whom Paid.	Service.	Amounts Paid.	Totals.		
			\$ cts.	\$ cts.		
<i>Ontario.</i>						
Cornwall	Officer C. Curless.	For his proportion of Seizure No. 4. . . .	5 00	45 44		
		do do 8. . . .	4 50			
		do do 9. . . .	12 00			
		do do 17. . . .	9 37			
		do do 28. . . .	7 28			
		do do 29. . . .	7 29			
	do C. Curless.	To pay informer half penalty in Seiz. No. 4	5 00			
		do do 8	2 00			
		do do 9	12 50			
		do do 17	10 00			
		do do 28	7 50			
		do do 29	7 50			
	Ottawa.	do W. G. Bédard. . . .	For his proportion of Seizure No. 70. . . .			61 13
			do G. A. Gravelle. . . .			
do do 59. . . .		0 75				
do do 60. . . .		9 00				
do do 61. . . .		7 86				
do do 62. . . .		4 94				
do do 63. . . .		8 56				
do do 64. . . .		3 45				
do do 65. . . .		3 71				
do do 66. . . .		4 28				
do do 67. . . .		18 58				
Owen Sound..	do W. J. Graham. . . .	To pay informer penalty in Seizure No. 21. . . .		50 00		
Prescott. . . .	do C. Curless.	For his proportion of Seizure No. 19. . . .	8 67			
		do do 20. . . .	6 62			
		do do 21. . . .	4 37			
		do do 23. . . .	0 77			
		do do 24. . . .	0 47			
Stratford	do A. Caven.	To pay informer penalty in Seizure No. 94	100 00			
		do half penalty do 96	50 00			
		do do do 97	50 00			
Toronto. . . .	do W. C. Stratton. . . .	To pay informer fine collected in Seizure No. 195. . . .		200 00		
				100 00		
<i>Quebec.</i>						
Beauharnois..	do C. Curless.	To pay informer penalty in Seizure No. 10	7 50			
		do do 11	5 00			
		do do 12	5 00			
		do do 13	10 00			
Joliette.	do R. M. Leprohon. . . .	To pay informer penalty in Seizure No. 81. . . .		27 50		
		do J. B. Renaud. . . .				
	do A. Lafontaine. . . .	For his proportion of Seizure No. 81. . . .	5 00			
		do do 52. . . .	0 06			
		do do 53. . . .	0 14			
		do do 62. . . .	0 50			
do do 74. . . .	0 40					
do do 82. . . .	4 20					
Montreal. . . .	do C. Curless.	To pay informer penalty in Seizure No. 86. . . .		5 30		
	do A. Lafontaine. . . .	For his proportion of Seizure No. 490. . . .	100 00			
	do H. G. S. Dickson. . . .	do do 590. . . .	2 08			
	do J. A. Watkins. . . .	do do 590. . . .	12 50			
	do J. L. Vincent. . . .	To pay informer half penalty in Seizure No. 590. . . .	12 50			
				25 00		

APPENDIX B—Continued.

No. 4.—DISTRIBUTION of Seizures—Continued.

Division.	To whom Paid.	Service.	Amounts Paid.	Total.
<i>Quebec—Concluded.</i>			\$ cts.	\$ cts.
Quebec.....	Officer Geo. LaRue.....	To pay informer penalty in Seizure No. 218	50 00	
		do do 219	50 00	
		do do 231	100 00	200 00
	do F. Boulet.....	For his proportion of Seizure No. 215...	12 00	
		do do 216...	19 15	
		do do 220...	12 00	43 15
	do M. Macnamara...	do do 222...	7 50	
		do do 224...	10 38	
		do do 227...	1 00	18 88
	do B. Iler.....	do do 226...	44 13	
		do do 234...	0 82	
		do do 235...	4 45	
		do do 236...	4 37	
		do do 237...	4 70	
		do do 238...	5 80	
		do do 239...	4 75	
		do do 240...	5 50	
		do do 241...	4 37	78 89
	do J. Rouleau.....	do do 231.....		52 38
	do G. A. Gravelle...	do do 201...	0 60	
		do do 205...	9 00	
		do do 211...	6 75	
		do do 214...	8 27	
		do do 215...	30 00	
		do do 216...	47 85	
		do do 220...	30 00	
		do do 224...	10 37	
		do do 225...	18 50	
		do do 226...	44 12	
		do do 234...	0 83	
		do do 235...	4 45	
		do do 236...	4 38	
		do do 237...	4 70	
		do do 238...	5 80	
		do do 239...	4 75	
		do do 240...	5 50	
		do do 241...	4 38	240 25
Sherbrooke...	do C. Curless.....	do do 17...	9 98	
		do do 20...	0 25	
		do do 21 to 28	53 62	
		do do 29...	13 00	
		do do 30...	1 62	
		do do 31...	1 87	
		do do 32...	3 13	
		do do 34...	0 03	
		do do 18...	39 00	
		do do 19...	14 00	136 50
		To pay $\frac{1}{2}$ informer's penalty in Seizures 21 to 28.....		40 00
<i>New Brunswick.</i>				
St. John.....	do J. C. Ferguson...	For his proportion of Seizure No. 26....	3 00	
		do do 27....	0 90	

APPENDIX B—*Concluded.*No. 4—DISTRIBUTION of Seizures—*Continued.*

Division.	To whom Paid.	Service.	Amounts Paid.	Total.	
<i>New Brunswick—Concluded.</i>					
St. John.....	Officer J. C. Ferguson..	For his proportion of Seizure No. 34.....	\$ 4 25	\$ cts.	
	do	do do 35.....	6 25		
	do J. R. McClosky..	do do 26.....	3 00	14 40	
	do	do do 27.....	0 90		
	do J. Bogue.....	do do 33.....	1 70	3 90	
	do	do do 37.....	18 45		
	do	do do 38.....	8 45		
	do P. J. O'Keefe....	do do 34.....	4 25	28 60	
	do	do do 35.....	6 25		
	<i>Nova Scotia.</i>				
	Halifax.....	do C. Curless.....	For his proportion of Seizure No. 85.....	21 00	\$ cts.
		do	do do 86.....	12 06	
do		do do 87.....	3 32		
do		do do 88.....	2 33		
do		do do 89.....	1 22		
do		do do 91.....	10 44		
do		do do 92.....	1 54		
do		do do 93.....	12 04		
do		do do 94.....	3 94		
do		do do 95.....	0 69		
do		do do 96.....	1 77		
do		do do 97.....	8 07		
do		do do 98.....	9 31		
do		do do 99.....	6 30		
do		do do 100.....	10 80		
do		do do 101.....	2 75		
do H. C. Blair.....		do do 86.....		107 58	
<i>Manitoba.</i>					
Winnipeg....	do J. K. Barrett....	To pay informer penalty in Seizure No. 20	150 00	272 50	
	do	do do 21	57 50		
	do	½ penalty in re A. G. Garrison	65 00		
<i>British Columbia.</i>					
Victoria.....	do Wm. Gill.....	To pay informer penalty in Seizure No. 13.....		200 00	
Grand Total				2,241 45	

RECAPITULATION.

Ontario.....	\$ 541 97
Quebec.....	1,049 93
New Brunswick.....	57 40
Nova Scotia.....	119 65
Manitoba.....	272 50
British Columbia.....	200 00
Total	2,241 45

E. MIALL,
Commissioner,

INLAND REVENUE DEPARTMENT, OTTAWA, 3rd September, 1889.

APPENDIX B—Continued.

No. 5.—DETAILS of Sundry Minor Expenditures, for the Fiscal Year ended 30th June, 1889.

To whom Paid.	Service.	Amounts Paid.	Total.
<i>Minor Public Works.</i>		\$ cts.	\$ cts.
Le Moniteur.....	Advertising for tenders for Clair's Landing Ferry.....	6 36	
La Vallée d'Ottawa.....	do do Monte Bello Ferry.....	11 40	
Le Canada.....	do do do.....	11 40	
Citizen P. and P. Co.....	do do do.....	28 12	
Weekly Despatch.....	do do do.....	12 60	
Equity.....	do do do.....	9 00	
Aylmer Times.....	do do do.....	9 12	
Morning Review.....	do do do.....	6 90	
Advertiser, L'Original..	do do do.....	6 88	
United Canada.....	do do do.....	11 20	
Chronicle, Arnprior.....	do do Bristol Ferry.....	6 12	
Equity.....	do do do.....	7 65	
O'Connor, D.....	Legal expenses in Queen vs. Foubert, in case of Buckingham Ferry.....	47 09	
Total.....			173 84
<i>Inspection of Staples.</i>			
Hadrill, Geo., Secretary of the Montreal Board of Trade.....	Expenditure in connection with selection and purchase of grain samples.....	642 15	
do.....	Expenditure in connection with examination of applicants for Inspectorship of Leather and Hides.....	142 32	
do.....	Fees in re appointm't of Inspector of Hides and Leather.....	25 00	809 47
Wills, E. A., Secretary of the Toronto Board of Trade.....	To meet expenses in connection with the selecting of grain standards for 1888-89.....		1,395 41
Rowland, F., Kingston.	Expenses in connection with flour samples.....		4 36
Bellemare, R., Montreal	Express charges on flour samples.....		44 30
Bell, Chas. N., Sec. Winnipeg, Board of Trade	Expenses in connection with meeting of Board of Trade in determining the standards of Manitoba wheat for 1888.....		64 85
Stratton, W. C., Toronto	Express charges on flour standards.....		0 50
Kidd, Thos., Seaforth, O	Expenses to Ottawa and return at the request of the Minister of Inland Revenue.....		37 00
McNeill, W. J., Kingston, grain inspector.	Attendance in the selection of the grain standards, Toronto.....		18 00
			2,373 89
LESS—Sale of old flour samples.....			20 81
Total.....			2,353 08

APPENDIX B—No. 5.—Details of Sundry Minor Expenditures.—Continued.

To whom Paid.	Service.	Deducted for Superannuation.	Amounts Paid.	Total
		\$ cts.	\$ cts.	\$ cts.
<i>Adulteration of Food.</i>				
Macfarlane, Thos.	Salary as Chief Analyst for the year	39 96	1,959 96	
McGill, A.	Salary as Assistant Analyst for the year	25 92	1,274 04	
Lefebvre, F. X.	do do do	21 96	1,077 96	
Casey, Thomas	Salary as Clerk in laboratory for the year	16 92	825 45	
Costigan, J. J.	Salary as Food Inspector for the year	7 36	362 64	
Ferguson, J. C.	do do do	6 00	294 00	
Webster, Thomas	Salary as Food Inspector for the year	3 00	147 00	
Kelly, E.	Salary as Food Inspector from Jan. 1 to June 30	4 96	245 04	
	Total, Salaries	126 08		6,186 09
<i>Contingencies.</i>				
Macfarlane, Thos	Travelling and other expenses		1,026 37	
Webster, Thos	do do		531 96	
Costigan, J. J.	do do		406 09	
Ferguson, J. C.	do do		754 62	
McGill, A.	do do		54 22	
Watson, J.	do do		1,058 25	
Costigan, H.	do do		52 40	
				3,883 91
Ellis, W. H.	Allowance under the Act for retaining fee		200 00	
do	do do rent		100 00	
do	do do materials used in analysis		100 00	
do	Fees for analysis		808 50	1,208 50
Edwards, J. B.	Allowance under the Act for retaining fee		200 00	
do	do do rent		100 00	
do	do do materials used in analysis		100 00	
do	Fees for analysis		975 00	1,375 00
Bowman, M.	Allowance under the Act for retaining fee		200 00	
do	do do rent		100 00	
do	do do materials used in analysis		100 00	
do	Fees for analysis		1,390 00	1,790 00
Best, W. F.	Allowance under the Act for retaining fee		200 00	
do	do do rent		100 00	
do	do do materials used in analysis		100 00	
do	Fees for analysis		919 90	1,319 90
Valade, F. X.	Allowance under the Act for retaining fee		200 00	
do	do do rent		100 00	
do	do do materials used in analysis		100 00	
do	Fees for analysis		840 00	1,240 00
Fiset, M.	Allowance under the Act for retaining fee		200 00	
do	do do rent		100 00	
do	do do materials used in analysis		100 00	
do	Fees for analysis		640 01	1,040 01
Kenrick, E. B.	Allowance under the Act for retaining fee		88 16	
do	do do rent		44 08	
do	do do materials used in analysis		129 37	
do	Fees for analysis		256 00	517 61

APPENDIX B—No 5.—Details of Sundry Minor Expenditures—Continued.

To whom Paid.	Service.	Amounts Paid.	Total.
<i>Contingencies—Concluded.</i>		\$ cts.	\$ cts.
Marsan, C. F.	Expenses in connection with Board of Examiners.....	154 00	
do	Analysing samples and expenses incurred therein.....	140 00	
			294 00
Tourelot, A. L.	Analysing samples and expenses incurred therein.....		360 00
Wright, J. E.	Analysing samples and chemical apparatus.....		687 00
Girdwood, Dr.	Expenses attending meetings of the Board of Public Analysts.....		149 00
Eimer & Amend	Chemicals and chemical apparatus for laboratory.....		577 70
Dunne, Mrs. S.	Cleaning, &c., at Laboratory on Sparks street.....		286 38
Whitehead, Mrs. J.	Cleaning instruments, sample bottles, &c.....		162 00
Harris & Campbell	3,000 ft. of lumber, hooks, &c.....		84 00
McKinley & Northwood	Plumbing at Sparks street Laboratory, &c.....		46 18
Graves Bros	Hardware, &c.....		10 18
T. Birkett	do		7 59
J. R. Esmonde	Sheet lead for Laboratory, repairs, &c.....		137 75
Ottawa Gas Co.	Gas rent, Sparks street Laboratory, from 1st April, 1888, to 31st March, 1889.....		55 50
J. Courtman	Petty expenses, freight, express charges, cartage, &c.....		77 02
Canada Mining Review	Advertising agricultural fertilizers.....		178 29
Citizen P. and P. Co.	do do and adult. of foods.....		125 00
Archambault, R.	Petty expenses, freight charges, cartage, &c.....		58 68
Lyman & Sons	Chemicals, apparatus, &c.....		311 05
Macfarlane, A. C.	Work in Laboratory from 23rd March to 30th June, 1889, at \$20 per month.....		65 00
Howe, W.	Painting, lettering, &c.....		54 04
Butterworth & Co.	Cone for Sparks street Laboratory.....		6 50
McCormick, R. A.	Sponges for Laboratory.....		2 50
Elliott & Hamilton	Towels, &c. do		7 95
Hackett, Charles	Services in Act. Branch from 1st to 15th August's.....		16 44
Bailey, Geo.	Iron work.....		5 97
Goldie & McCullough	1 safe for Sparks street Laboratory.....		105 00
Currier, T. W.	Lumber for use in Laboratory.....		0 75
Graham, W.	Professional services <i>in re</i> Regina vs. various persons under the Adulteration of Food Act.....		54 00
Abbott, H., jr.	do do do		107 00
Hall, J. S.	do do do		34 14
Craz & Gerlach	Books from Germany for Laboratory.....		5 20
Gooderham & Worts	Spirits for use in Laboratory.....		34 10
Canadian Pacific Ry.	Freight on chemical apparatus.....		33 05
Canada Atlantic Ry.	do do		11 96
Pensky, B.	Books for Laboratory.....		39 10
Hay, N. & G.	3 juice presses for Laboratory.....		4 80
Grimer, Johannes	Books and instruments for Laboratory.....		160 12
Samuel Rogers Oil Co.	Ether and oil for analyst.....		1 30
Cornwall Standard	Advertising Act respecting Agricultural Fertilizers.....		20 00
Canadian Sportsman	do do		24 00
White, Richard	Advertising Act to prohibit the manufacture and sale of substitutes for butter and respecting agricultural fertilizers.....		100 00
Perkins, E. L.	Rent of Sparks street Laboratory for the year.....		200 00
Eddy, E. B.	Lumber.....		5 00
Rowland, F.	Purchase of samples for analysis.....		12 05
Alexander, T.	do do		6 14
Canadian Express Co.	Express charges on samples for analysis.....		11 90
			23,296 35
	LESS—Sale of instruments, chemicals, &c.....		57 76
	Total		23,238 59
	Grand Total.....		25,765 51

APPENDIX B—No. 5—Details of Sundry Minor Expenditures—*Concluded.*

To Whom Paid.	Service.	Amounts Paid.	Total.
	<i>Contingencies—Concluded.</i>	\$ cts.	\$ cts.
	ADD—Printing	244 31	
	Stationery	144 13	
			388 44
	Authorized disbursements less Superannuation ..		26,153 95
	LESS—Balances due by Inspectors on 1st July, '88		0 20
	Actual disbursements agreeing with Statement No. 12, page 17		26,153 75

E. MIALL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 3rd September, 1889.

APPENDIX B—Continued.

No. 6.—DETAILS of Departmental Expenditure for the Year ended 30th June, 1889.

Name.	Rank.	Period.	Deducted for	Amounts Paid.	Total.
			Superannuation.		
			\$ cts.	\$ cts.	\$ cts.
Costigan, Hon. J.	Minister	For the year		7,000 00	
Miall, E.	Commissioner	do	64 00	3,136 00	
Gerald, W. J.	Asst. Commissioner and Insp. of Tobacco Factories	do	50 00	2,450 00	
Robins, P. M.	Chief Accountant	do	47 50	2,327 50	
Himsworth, W.	Secretary	do	40 00	1,960 00	
do	do allowance as per O. C. of 27th June, 1888.			200 00	
Heron, W. L.	Statistical Clerk	For the year	36 00	1,764 00	
Campeau, F. R. E.	Assistant Accountant	do	36 00	1,764 00	
Valin, J. E.	Accountant's Branch Clerk	do	33 00	1,617 00	
Hall, C. R.	do do	do	32 00	1,568 00	
Stewart, Neil.	Statistical Clerk	do	29 00	1,421 00	
Carter, Wm.	Shorthand Writer and Correspondence Branch Clerk	do	28 00	1,372 00	
Nettle, R.	Statistical Clerk	do	28 00	1,372 00	
Blatch, F. K.	Clerk of Supplies	do	28 00	1,372 00	
Teakles, B. H.	Statistical Clerk	do	28 00	1,372 00	
Walsh, M. F.	Clerk	do	28 00	1,372 00	
do	Private Secretary.	do		600 00	
Lusignan, A.	Translator and Correspondence Branch Clerk	do	27 00	1,323 00	
Devlin, R.	Statistical Clerk	do	26 00	1,274 00	
Shaw, J. F.	do	do	26 00	1,274 00	
Chubbuck, C. E.	Hydraulic Rents and Adulteration of Food Clerk	do	26 00	1,274 00	
Doyon, J. A.	Accountant's Branch Clerk	do	26 00	1,274 00	
Brunel, J.	Weights and Measures Branch Clerk	do	25 00	1,225 00	
Byrnes, J.	Accountant's Branch Clerk	do	23 00	1,127 00	
Brown, J. F.	do do	do	20 00	980 00	
Quain, R.	do do	do	22 00	1,078 00	
Brunel, Geo.	do do	do	20 00	980 00	
Fowler, Geo.	Stamps Branch Clerk	do	6 88	543 12	
Archambault, R.	Messenger	do	6 25	493 75	
Courtman, J.	do	From 1st July, 1888, to 30th January, 1889	3 01	241 92	
McCullough, A.	do	For the year	4 03	318 47	
LaMothe, H. G.	Stamps Branch Clerk	From 1st July to 31st Oct., 1888.	9 32	457 32	
Total, Salaries			777 99		46,531 08
<i>Contingencies.</i>					
Miss D. Smith	Extra services from 26th June, 1888, to 9th July, 1889; 18th to 27th July, 31st August to 10th September; 20 half days, November 8th to 26th, at \$400.			59 18	
W. H. Mossman	Technical work from 11th December, 1888, to 8th January, 1889, 28 days, at \$2.00.			56 00	
G. A. Waters	Extra Writer, 24 days' work during January.			59 64	
Thos. P. McGovern	Extra Messenger, 1st to 23rd February and 4th March to 8th April, 59 days, at \$1.			59 00	
H. O'Hagan	do from 25th to 28th February.			4 00	
Ambrose Conway	do from 26th April to 15th June.			41 92	
Annie Hartnedy	Extra Writer from 2nd January to 1st February, 1889, 31 days, at \$400 per annum.			33 97	

APPENDIX B.—No. 6.—Details of Departmental Expenditure—Continued.

Name.	Service.	Amounts Paid.	Total.
<i>Contingencies—Continued.</i>		\$ cts.	\$ cts.
The Daily Sun	Subscription	6 00	
The Evening Gazette	do	1 67	
The Spectator	do	12 00	
Welland Telegraph	do	1 00	
Dublin Freeman	do	3 00	
Presbyterian Witness	do	2 00	
The Colonist	do	2 00	
The Prince Albert Times	do	2 50	
Journal de l'Instruction Publique	do	1 00	
Journal of Waterloo	do	1 00	
Post	do	3 00	
Canadian Workman	do	2 00	
The Investigator	do	3 00	
The Maritime Farmer	do	2 00	
Grip	do	10 10	
Insurance and Financial Chronicle	do	3 50	
Acton Free Press	do	1 50	
Canadian Trade Review	do	6 00	
Daily Examiner	do	5 00	
The Weekly Dispatch	do	4 50	
The Call	do	20 00	
Scientific American	do	7 00	
The Monetary Times and Trade Review	do	2 00	
Journal de Québec	do	6 00	
The Canadian Gazette (London)	do	8 86	
Daily Globe	do	15 00	
Evening Telegram	do	3 00	
Daily Mail	do	20 00	
Courrier de Fraserville	do	2 00	
Courrier de St. Hyacinthe	do	6 00	
Daily Citizen	do	24 00	
Brandon Mail	do	6 00	
Quotidien	do	8 55	
Daily Mercury	do	4 00	
United Canada	do	2 00	
The National	do	2 00	
The Berlin News	do	4 00	
The Guelph Herald	do	8 00	
The Daily Intelligencer	do	5 00	
Evening Journal	do	20 00	
Saturday Budget	do	6 00	
Daily Telegraph	do	12 00	
Smith's Falls News	do	1 00	
The Weekly Planet	do	6 00	
Daily Herald	do	18 00	
The Richmond Guardian	do	2 00	
Morning Chronicle	do	12 00	
Canadian Manufacturer	do	2 00	
Aylmer Times	do	2 00	
Irish Canadian	do	4 00	
The Shareholder	do	2 00	
Peterborough Review	do	11 00	
The Canadian Lumberman	do	2 00	
Toronto World	do	12 00	
Catholic Record	do	2 00	

APPENDIX B.—No. 6—Detail of Departmental Expenditure—*Continued.*

Name.	Service.	Amounts Paid.	Total.
<i>Contingencies—Continued.</i>		\$ cts.	\$ cts.
Daily News	Subscription	6 00	
Weekly Standard	do	2 00	
La Patrie	do	3 00	
Le Canadien	do	12 00	
L'Événement	do	3 00	
Legal News	do	4 00	
Daily Gazette	do	12 00	
La Lyre d'Or	do	4 00	
Le Canada	do	16 00	
The Brantford Courier	do	12 00	
La Presse Courante	do	1 50	
Littoral	do	2 00	
The Enterprise	do	1 50	
La Vallée de l'Ottawa	do	16 00	
Chemical Industry	do	6 18	
Free Press	do	5 96	
Morning Herald	do	6 00	
Daily Witness	do	3 00	
Le Trait d'Union	do	3 00	
Courrier du Canada	do	12 00	
Star (London, Eng.)	do	12 86	
The Bay Pilot Weekly	do	1 00	
L'Évangéline	do	1 00	
Canadian Health Journal	do	8 00	
The Volksblatt	do	2 00	
The Week	do	10 92	
Dominion Mechanical & Milling News	do	0 50	
The Argus	do	2 25	
Chronicle (Lakefield)	do	0 90	
The Spectator (Annapolis)	do	2 75	
Les Modes Françaises	do	3 75	
Monde Illustré	do	4 50	
Index of Current Events	do	6 00	
Indépendant	do	0 50	
Canada Français	do	1 00	
The Daily World	do	7 47	
The American Gas Light Journal	do	1 50	
The Times (Almonte)	do	3 00	
The Casket	do	2 00	
Courier des Provinces Maritimes	do	5 20	
Muskoka Herald	do	2 50	
Daily Telegram, Brant'fd	do	4 00	
Times, Brockville	do	4 00	
The Enterprise, Dutton	do	4 00	
The Advocate	do	1 00	
The Critic	do	1 50	
The Times	do	1 50	
The Church Guardian	do	4 00	
Le Monde	do	6 00	
La Presse	do	4 84	
Tribune	do	3 50	
Times, Moncton	do	4 00	
Courier	do	10 00	
The Commercial and Financial Chronicle, N. Y	do	1 65	
The Herald, C.B.	do	4 00	
The Packet	do	1 00	
The Post, Orangeville	do	1 17	

APPENDIX B.—No 6.—Details of Departmental Expenditure—Continued.

Name.	Service.	Amounts Paid.	Total.
		\$ cts.	\$ cts.
<i>Contingencies—Continued.</i>			
The Colonial Standard	Subscription	1 50	
The Herald, Richmond Hill	do	1 00	
The Canadian, Sarnia	do	3 00	
Gazette, Sherbrooke	do	3 00	
Union Standard	do	1 00	
Journal des Trois Rivières	do	2 00	
The Sentinel	do	1 00	
The Catholic Weekly Review	do	4 00	
North-West Review	do	3 00	
William Ridgeway, London, Eng.	do sundry papers	43 07	
L'Etudiant	do	2 00	
Canadian Sportsman	do	4 35	
The Trenton Advocate	do	5 00	
Le Sud	do	1 00	
L'Impartial	do	3 00	
Pontiac Advance	do	2 17	
The Brussels Budget	do	2 00	
Canadian Journal of Commerce	do	2 00	
Manitoba Colonist	do	0 50	
The Equity	do	1 00	
Jury	do	3 00	
Paris-Canada	do	2 63	
Weekly Times, Peterboro	do	2 00	
Weekly Review	do	2 00	
The Spectator, Rapid City	do	2 50	
The Brandon Times	do	2 00	
La Vérité	do	2 50	
Journal of Commerce, Montreal	do	2 00	
Canadian Mining Review	do	3 00	
La Minerve	do	12 00	
J. Durie & Son, Ottawa	Periodicals, &c.	65 50	
Costigan, Hon. John	Travelling expenses	150 00	
Gerald, W. J.	do	237 75	
Walsh, M. F.	do	50 00	
Miall, E.	do	409 85	
Bliss, D. C. F.	do while acting Private Secretary	39 11	
Himsworth, Wm.	do	2 32	
Campeau, F. R. E.	do	34 15	
Robins, P. M.	do	28 10	
O'Brien, J. F.	Rent of Telephone Index	3 00	
Routh, A. J.	Repairing clocks	2 00	
Hutton, John	Cab-hire for Minister	241 00	
Duggan, H.	Delivery of night mails at residence of Minister and of the Commissioner	47 00	
Gratton, G.	Cab-hire for the Minister	20 25	
Hotte, F.	do	11 00	
Beaupré, H.	do	14 00	
C. P. R. Telegraph Co.	Telegraphing for the year	265 72	
G. N. W. Telegraph Co.	do do	451 22	
The Bell Telephone Co.	Telephone	33 55	
Gouin, J. A.	Postage	226 13	
Govt. Stationary Office	Stationary	1,369 99	
do do	Books, &c.	499 66	
Queen's Printer	Printing, &c.	1,240 65	
do do	Lithographing	216 33	

APPENDIX B.—No. 6.—Details of Departmental Expenditure—*Concluded.*

Name.	Service.	Amounts Paid.	Total.
<i>Contingencies—Concluded.</i>		\$ cts.	\$ cts.
Canadian Express Co.	Express charges for the year	123 09	
Dominion do	do do	81 20	
Donovan, John	Cartage for the year	93 95	
Mrs. Keegan	Washing towels	65 00	
Shaw & Co	Sundries for the Department	8 78	
Graham, K. D.	do do	2 00	
Brennan, H. H.	Soap, &c do	1 60	
Harris & Campbell	Sundries do	3 50	
Kavanagh Bros.	do do	14 65	
Imperial Warehouse	do do	15 12	
C. A. Railway Co.	Freight	1 85	
Archambault, R.	Sundry petty expenses	55 96	
do	Cartage and cab hire	37 54	
Courtman, J.	Sundry petty expenses	47 50	
do	Cartage and cab-hire	10 00	
Total Departmental Contingencies			7,263 03
Authorized disbursements (less Superannuation)			53,794 11
ADD—Balance due 30th June, 1889			16 66
			53,677 45
LESS—Balance due 1st July, 1888			16 66
Actual Disbursements agreeing with Statement No. 17, page 31			53,794 11

E. MIALL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 3rd September, 1889.

APPENDIX B—Continued.

No. 7.—DETAILS of Weights and Measures Expenditure, for the Year ended 30th June, 1889.

To whom Paid.	Service.	Deducted for Superannuation.	Amounts Paid.	Total.
		\$ cts.	\$ cts.	\$ cts.
<i>Belleville.</i>				
Johnson, Wm.	Salary as Inspector for the year.	19 96	980 04	
Slattery, Thos.	do Mechanical Assistant for the year.	13 96	686 04	
Irwin, Samuel.	do Assistant Inspector do do	12 00	588 00	
	Salaries.	45 92	2,254 08	
	Contingencies.		869 64	3,123 72
<i>Hamilton.</i>				
McKenzie, T. H.	Salary as Inspector for the year.	28 04	1,371 96	
McDonald, John.	do Assistant Inspector for the year.	16 04	783 96	
Marentette, A.	do do do do	16 04	783 96	
McDonnell, W. J.	do do from 1st Jan., to 30th June, 1889.	7 98	391 98	
Beattie, Thos.	do Assistant Inspector for the year.	12 00	588 00	
Black, C. E. S.	do do do do	12 00	588 00	
Park, J. D.	do do from 1st July to 31st October, 1888.	3 25	159 65	
Magness, Robert.	do Assistant Inspector from 22nd Jan. to 30th June, 1889.	5 32	260 81	
	Salaries.	100 67	4,928 32	
	Contingencies.		916 84	5,845 16
<i>Kingston.</i>				
Macdonald, J. A.	Salary as Inspector for the year.	19 96	980 04	
Giffin, W. W.	do Assistant Inspector for the year.	12 00	588 00	
Whittaker, Wm.	do do do do	12 00	588 00	
	Salaries.	43 96	2,156 04	
	Contingencies.		1,012 17	3,168 21
<i>London.</i>				
Egan, James.	Salary as Inspector for the year.	24 00	1,176 00	
Coughlin, D.	do Mechanical Assistant for the year.	12 00	588 00	
Thomas, J. S.	do do do do	12 00	588 00	
	Salaries.	48 00	2,352 00	
	Contingencies.		574 06	2,926 06
<i>Orillia.</i>				
Bolster, Geo. I.	Salary as Inspector for the year.	19 96	980 04	
Lyons, John.	do Assistant Inspector for the year.	13 96	686 04	
	Salaries.	33 92	1,666 08	
	Contingencies.		534 25	2,200 33

APPENDIX B.—No. 7.—Details of Weights and Measures Expenditure, for the Year ended 30th June, 1889.—Continued.

To whom Paid.	Service.	Deducted for Superannuation.	Amounts Paid.	Total.
		\$ cts.	\$ cts.	\$ cts.
<i>Ottawa.</i>				
Code, A.	Salary as Inspector for the year.	24 00	1,176 00	
Gorman, M.	do Assistant Inspector for the year.	12 00	588 00	
Cosgrove, John.	do do do.	12 00	588 00	
Lynch, P.	do do do.	6 32	493 68	
	Salaries.	54 32	2,845 68	
	Contingencies.		1,175 65	4,021 33
<i>Toronto.</i>				
Piper, H.	Salary as Inspector for the year.	24 00	1,176 00	
Kinnee, D.	do Assistant Inspector for the year.	13 96	686 04	
Wright, R.	do do do.	13 96	686 04	
Milligan, R. J.	do do do.	13 96	686 04	
	Salaries.	65 88	3,234 12	
	Contingencies.		580 63	3,814 75
<i>Windsor.</i>				
Hayward, W. J.	Salary as Inspector for the year.	19 96	980 04	
Hughes, R. A.	do Assistant Inspector, from 30th Sep- tember, 1888, to 30th June, 1889.	8 87	434 68	
	Salaries.	28 83	1,414 72	
	Contingencies.		1,204 46	2,619 18
<i>Montreal.</i>				
Chalut, J. O.	Salary as Inspector for the year.	28 04	1,371 96	
Urquhart, Jas.	do Assistant Inspector for the year.	16 04	783 96	
Daoust, J. A.	do do do.	16 04	783 96	
Dorion, J. T.	do do do.	15 00	735 00	
Dillon, S.	do do do.	12 00	588 00	
Desrivieres, F. L.	do do do.	6 32	493 68	
	Salaries.	93 44	4,756 56	
	Contingencies.		790 86	5,547 42
<i>Quebec.</i>				
Bourassa, P. E.	Salary as Inspector for the year.	19 96	980 04	
Simard, H.	do Assistant Inspector for the year.	12 00	588 00	
Adams, W. C.	do do do.	6 32	493 68	
Chabot, F. X.	do do do.	6 32	493 68	
Kelly, M. J.	do do do.	6 32	493 68	
Petit, J. B.	do do do.	4 40	345 60	
Moreau, Alfred.	do Caretaker do.		150 00	
	Salaries.	55 32	3,544 68	
	Contingencies.		853 55	4,398 23

APPENDIX B.—No. 7.—Details of Weights and Measures Expenditure, for the Year ended 30th June, 1889—*Continued.*

To whom Paid.	Service.	Deducted for Superannuation.		Amounts Paid.	Total.
		£	cts.	£	cts.
<i>Sherbrooke.</i>					
Clark, E.	Salary as Inspector for the year	19	96	980	04
Richard, J. U.	do Assistant Inspector for the year	12	00	588	00
Baker, J. S.	do do do	12	00	588	00
	Salaries	43	96	2,156	04
	Contingencies			527	72
					2,683 76
<i>Three Rivers.</i>					
Olivier, J. A.	Salary as Inspector for the year	19	96	980	04
Bruneau, P. C. A.	do Assistant Inspector, from 1st June, 1888, to 30th June, 1889.	6	84	534	82
Provost, J. J.	do Assistant Inspector for the year	13	96	686	04
	Salaries	40	76	2,200	90
	Contingencies			350	07
					2,550 97
<i>Fredericton.</i>					
Freeze, E. C.	Salary as Inspector for the year	19	96	980	04
Bois, Geo. A.	do Assistant Inspector for the year	12	00	588	00
	Salaries	31	96	1,568	04
	Contingencies			218	31
					1,786 35
<i>King's.</i>					
Scovil, W. B.	Salary as Inspector for the year	16	04	783	96
Richard, D.	do Assistant Inspector for the year	6	32	493	68
	Salaries	22	36	1,277	64
	Contingencies			293	18
					1,570 82
<i>St. John.</i>					
Wilmot, J. B.	Salary as Inspector for the year	24	00	1,176	00
Cowan, E.	do Assistant Inspector for the year	12	00	588	00
	Salaries	36	00	1,764	00
	Contingencies			14	75
					1,778 75
<i>Cape Breton.</i>					
Tremaine, L. E.	Salary as Inspector for the year	16	00	784	00
	Contingencies			141	69
					925 69
<i>Halifax.</i>					
Ryan, J. B.	Salary as Inspector for the year	19	96	980	04
Kelly, Edw.	do Assistant Inspector, from 1st December, 1888, to 30th June, 1889	5	50	286	12
	Salaries	25	46	1,266	16
	Contingencies			324	80
					1,590 96

APPENDIX B.—No. 7.—Details of Weights and Measures Expenditure, for the Year ended 30th June, 1889.—Continued.

To whom Paid.	Service.	Deducted for Superannuation.	Amounts Paid.	Total.
		\$ cts.	\$ cts.	\$ cts.
	<i>Pictou.</i>			
McKay, John.....	Salary as Inspector for the year	18 00	882 00	1,039 26
	Contingencies.....		157 26	
	<i>Yarmouth.</i>			
Allison, Chs	Salary as Inspector for the year	20 00	980 00	1,250 11
	Contingencies.....		270 11	
	<i>Charlottetown.</i>			
Reddin, Jas.....	Salary as Inspector for the year	20 00	980 00	1,185 11
	Contingencies.....		205 11	
	<i>Winnipeg.</i>			
Huggard, R. T.....	Salary as Inspector for the year	19 96	980 04	3,962 26
Cowley, W.....	do Assistant Inspector for the year	12 00	588 00	
Ross, H. E.....	do do do	12 00	588 00	
Costello, J. W.....	do do do	12 00	588 00	
Patterson, A. C.....	do do do	6 32	493 68	
Girdlestone, R. J. M.....	do do do	4 04	195 96	
	Salaries.....	66 32	3,433 68	
	Contingencies.....		528 58	
	<i>Victoria.</i>			
Jones, R.....	Salary as Inspector for the year	12 00	588 00	
Horne, A. H.....	do Assistant Inspector for the year	4 40	345 60	
	Salaries.....	16 40	933 60	
	Contingencies.....		611 03	
			1,544 63	
District Inspectors.....	Ontario Contingencies.....		17 85	254 22
do	Nova Scotia do		23 47	
do	Manitoba do		212 90	
	<i>General.</i>			
Miall, E.....	Salary as Commissioner of Standards for the year.....	16 00	784 00	3,501 48
Johnstone, W. J.....	Salary as Chief Inspector of Standards for the year.....	40 00	1,960 00	
		56 00	2,744 00	
do	Travelling expenses.....		757 48	
	<i>General Contingencies.</i>			
Dunn, E. H.....	181 days service as Mechanical Asst., at \$2 per day		362 00	3,501 48
Burgess, Thos.....	172 do do do		344 00	
Bailey, Geo.....	Iron work.....		76 32	
Birkett, Thos.....	Hardware, &c.		46 26	
British American Bank Note Co., The.....	Stamps, &c.....		94 91	

APPENDIX B.—No. 7.—Details of Weights and Measures Expenditure, for the Year ended 30th June, 1889—*Concluded.*

To whom Paid.	Service.	Amounts Paid.	Total.
<i>General Contingencies—Concluded.</i>		\$ cts.	\$ cts.
Hall, J. S.....	Law costs and professional services.....	67 14	
Loudon, W. J.....	Adjusting standards.....	175 00	
Diamond, W. J.....	Legal expenses.....	35 50	
Citizen Printing and Publishing Co.....	Advertising Weights and Measures notice.....	44 00	
Annual Register.....	do do in issue of Register for 1887-88.....	200 00	
O'Connor, D.....	Professional services <i>in re</i> Cosgrove vs. Joleau.....	24 00	
Courtman, J.....	Petty expenses.....	5 81	
Morrow, J.....	Expenses.....	43 50	
Aikens, Culver & Co.....	Professional services <i>in re</i> Regina vs. Rublee, Riddell & Co.....	16 85	
Postmaster, Ottawa.....	6,000 post cards for printing.....	60 00	
Wright, W. J.....	Law costs <i>in re</i> Regina vs. Anthony Healy.....	17 00	
Dawson, Geo. W.....	Steel stamps.....	5 40	
Johnson, Wm.....	Expenses repairing scale.....	5 50	
Meredith, J. G.....	Law costs <i>in re</i> Regina vs. Hobbs.....	10 00	
Borbridge, S. & H.....	$\frac{1}{2}$ doz. weight cases.....	7 50	
Foster, Jas.....	Repairing barometer.....	7 50	
"Equity".....	Advertising Weights and Measures notice.....	9 90	
The Catholic Record.....	do do.....	19 80	
The Glengarrian.....	do do.....	16 50	
North Ontario Times.....	do do.....	9 90	
The Journal.....	do do.....	22 44	
Cornwall Standard.....	do do.....	9 90	
North-West Review.....	do do.....	17 16	
Irish Canadian.....	do do.....	85 80	
Foote, Jas., Toronto.....	Repairs to Microscope.....	2 50	
Macdonnell, J. A.....	Professional services <i>in re</i> Regina vs. McGuire.....	10 00	
McIntyre, John.....	Law costs in Regina vs. Howlitt.....	4 00	
Total.....			1,856 09
LESS—Refund from R. T. Huggard for Weights and Measures apparatus lost.....			4 75
			1,851 34
Grand Total.....			65,140 10
ADD—Printing.....		748 97	
Stationery.....		437 59	
			1,186 56
Authorised Disbursements (less Superannuation).....			66,326 66
ADD—Balances due by Officers, 30th June, 1889.....		201 51	
do to do 1st July, 1888.....		19 10	
			220 61
LESS—Balances due by Officers, 1st July, 1888.....			66,547 27
			193 26
Actual Disbursements agreeing with Statements Nos. 21 A and 21 B, pages 39 and 40.....			66,354 01

APPENDIX B—Continued.

No. 8.—DETAILS of Gas Inspection Expenditure, for the Year ended 30th June, 1889.

To whom Paid.	Service.	Deducted for Superannuation.	Amounts Paid.	Total.
		\$ cts.	\$ cts.	\$ cts.
	<i>Belleville.</i>			
Johnson, Wm.....	Salary as Inspector for the year.....	3 16	155 17	273 50
	Contingencies.....		118 33	
	<i>Brockville.</i>			
Hubertus, H. J.....	Contingencies.....			58 10
	<i>Cobourg.</i>			
Cahill, T.....	Salary as Inspector for the year.....	1 32	67 43	177 63
	Contingencies.....		110 20	
	<i>Cornwall.</i>			
Burrows, Wm.....	Contingencies.....			177 85
	<i>Desoronto.</i>			
Johnson, Wm.....	Salary as Inspector for the year.....	1 76	89 87	89 87
	<i>Hamilton.</i>			
McPhie, D.....	Salary as Inspector for the year.....	19 96	980 04	1,314 28
Dennis, W. A.....	do Asst. do for June.....	0 16	8 17	
	Contingencies.....	20 12	988 21 326 07	
	<i>Kingston.</i>			
Burrows, Wm.....	Salary as Inspector for the year.....	8 00	392 00	589 92
	Contingencies.....		197 92	
	<i>Lindsay.</i>			
Cahill, T.....	Salary as Inspector for the year.....	1 32	67 43	162 28
	Contingencies.....		94 85	
	<i>London.</i>			
Williams, J.....	Salary as Inspector for the year.....	20 00	980 00	1,800 08
	Contingencies.....		820 08	
	<i>Ottawa.</i>			
Hubertus, H. J.....	Salary as Inspector, from 1st July, 1888, to 28th February, 1889.....	10 44	514 53	1,019 40
Giffin, Wm.....	Salary as Acting Inspector, from 10th to 30th June, 1889.....	0 11	5 44	
	Contingencies.....	10 55	519 97 499 43	

APPENDIX B.—No. 8.—Details of Gas Inspection Expenditure for the Year ended 30th June, 1889—Continued.

To whom Paid.	Service.	Deducted for Superannuation.	Amounts Paid.	Total.
		\$ cts.	\$ cts.	\$ cts.
<i>Peterborough.</i>				
Cahill, T	Salary as Inspector for the year	2 69	136 81	239 81
	Contingencies.....		103 00	
<i>Port Hope.</i>				
Cahill, T	Salary as Inspector for the year	1 32	67 43	102 53
	Contingencies.....		35 10	
<i>Toronto.</i>				
Johnstone, Jas. K.	Salary as Inspector for the year	20 00	980 00	1,128 23
	Contingencies		148 23	
<i>Montreal.</i>				
Aubin, N	Salary as Inspector, from the 1st July to 30th September, 1888.....	6 99	342 99	2,428 35
Hartt, Wm	Salary as Inspector, from 1st October, 1888, to 30th June, 1889	18 00	882 00	
Aubin, A	Salary as Assistant Inspector, from 1st to 30th June, 1889	1 33	65 33	
	Salaries	26 32	1,290 32	
	Contingencies.....		1,138 03	
<i>Quebec.</i>				
LeVasseur, N	Salary as Inspector for the year	19 96	980 04	1,490 16
Moreau, Alfred	do Assistant Inspector for the year		150 00	
	Salaries	19 96	1,130 04	
	Contingencies.....		360 12	
<i>Sherbrooke.</i>				
Pennoyer, H. J	Contingencies.....			129 76
<i>Three Rivers.</i>				
Marchand, N	Salary as Inspector for the year	2 50	197 50	199 25
	Contingencies.....		1 75	
<i>Chatham.</i>				
Lawlor, R. A	Salary as Inspector for the year	3 00	147 00	165 00
	Contingencies.....		18 00	
<i>Fredericton.</i>				
Purdie, S. A	Salary as Inspector for the year	2 00	197 50	197 50

APPENDIX B.—No. 8.—Details of Gas Inspection Expenditure for the Year ended 30th June, 1889—*Continued.*

To whom Paid.	Service.	Deducted for Superannuation.	Amounts Paid.	Total.
	<i>Moncton.</i>	\$ cts.	\$ cts.	\$ cts.
Lawlor, R. A.	Salary as Inspector for the year	3 00	147 00	191 45
	Contingencies		44 45	
	<i>St. John.</i>			
Rowan, A.	Salary as Inspector for the year	20 00	980 00	1,045 44
	Contingencies		65 44	
	<i>Halifax.</i>			
Miller, A.	Salary as Inspector for the year	24 00	1,176 00	2,001 11
Munro, H. D.	do Assistant Inspector for the year.	1 96	98 04	
	Salaries	25 96	1,274 04	
	Contingencies		727 07	
	<i>Charlottetown.</i>			
Knight, Jos.	Salary as Inspector for the year	2 50	197 50	226 50
	Contingencies		29 00	
	<i>Winnipeg.</i>			
Huggard, R. T.	Salary as Inspector for the year	4 00	196 00	315 15
	Contingencies		119 15	
	<i>Victoria.</i>			
Jones, R.	Salary as Inspector for the year	4 00	196 00	406 00
	Contingencies		210 00	
	<i>General.</i>			
Aubin, N.	Salary as Consulting Inspector, from 1st July to 30th September, 1888.	3 00	147 00	147 00
	<i>Contingencies.</i>			
District Inspector	Ontario contingencies			37 77
	<i>General Contingencies.</i>			
Mitchell & Co., Robt.	To pay for 4 photometers and other work done for the Gas Inspector's Office, Montreal.		341 99	
Miller, A.	Expenses in accompanying Chief Inspector on inspection tour		72 74	
Lyman, Sons & Co.	36 lbs. ammonia.		8 60	
The Canad'n Rubber Co.	45 ft. rubber tubing at \$1.50, \$67.50, and 1 case, 75c		68 25	
American Meter Co., New York	One test meter		27 75	
Dring & Fage.	To pay for chemicals, &c.		108 04	

APPENDIX B.—No. 8.—Details of Gas Inspection Expenditure for the Year ended 30th June, 1889—*Concluded.*

To whom Paid.	Service.	Amounts Paid.	Total.
	<i>General Contingencies—Concluded.</i>	\$ cts.	\$ cts.
The Gutta Percha and Rubber Manuf. Co. Wallace & Son, Jno.	Tubing, &c.	18 00	
	Part payment on account of meter testers and photometers	1,400 00	
	LESS—Sale of old stove		2,045 37 4 50
	Total, General Contingencies		2,040 87
	Grand Total		18,154 79
	ADD—Printing	97 02	
	Stationery	80 17	
			177 19
	Authorized Disbursements (less Superannuation)		18,331 98
	ADD—Balances due by Inspectors, 30th June, 1889		262 88
		18,594 86	
LESS—Balances due by Inspectors, 1st July, 1888	12 88		
do to do 30th June, 1889	5 00		
		17 88	
Actual Disbursements, agreeing with Statement No. 22, page 42			18,576 98

E. MIALL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 3rd September, 1889.

APPENDIX B.—Continued.

No. 9.—LIST of Persons employed by the Inland Revenue Department on Salary, during the Year ended 30th June, 1889.

NAME.	SERVICE.						
	Inside.	Excise.	Cullers' Office.	Weights and Measures.	Gas.	Preventive.	Adulterati'n of Food.
Adams, J. S.		1					
Adams, Wm. C.				1			
Alexander, Thos.		1					
Allan, G. W.		1					
Allison, Chas.				1			
Amor, Wm.		1					
Archambault, R.	1						
Atherton, R.		1			1		
Baby, J. C.		1					
Baby, Jos.		1					
Baby, W. A. D.		1					
Bannerman, Wm.		1					
Barber, J. S.		1					
Barker, C.		1					
Barrett, J. K.		1					
Barrett, Thos. J.		1					
Battle, M.		1					
Beasley, R.		1					
Beattie, Thos.				1			
Beauchamp, J. P.		1					
Bédard, W. G.		1					
Belland, J. E.			1				
Bellemare, R.		1					
BelleRive, Chas.			1				
Belyea, T. H.		1					
Bennett, Jas.		1					
Bish, Philip		1					
Black, C. E. S.				1			
Blair, J. B.		1					
Blatch, F. K.	1						
Blethen, C. W.		1					
Boggs, G. W.				1			
Bois, G. A.				1			
Boivin, C. A.		1					
Bolster, G. I.				1			
Boomer, J. B.		1					
Borradaile, R.		1					
Bourassa, G.		1					
Bourassa, P. E.				1			
Bourget, O.		1					
Bouteiller, G. A.		1					
Brennan, John.		1					
Broadfoot, S.		1					
Brougham, M. E.		1					
Brown, J. F.	1						
Brown, J. J.		1					
Browne, G. W.		1					
Brunel, G.	1						
Brunel, J.	1						
Bruneau, P. E. A.				1			
Bulmer, Wm.		1					
Burke, T.		1					
Burrows, Wm.					1		
Byrnes, John.	1						
Cahill, J. H.		1					
Cahill, T.					1		
Cameron, D. M.		1					
Campbell, G. J.		1					

APPENDIX B.—No. 9.—LIST of Persons employed by the Inland Revenue Department, &c.—Continued.

NAME.	SERVICE.						
	Inside.	Excise.	Cullers' Office.	Weights and Measures.	Gas.	Preventive.	Adulterati'n of Food.
Campbell, J. McD.	1	1					
Campeau, F. R. E.							
Camyré, J. N.		1					
Carroll, D.	1	1					
Carter, Wm.							
Casey, Thos.							1
Caven, A.		1					
Caven, W.		1					
Chabot, F. X.				1			
Chalut, J. O.				1			
Christie, W. J.	1	1					
Chubbuck, C. E. D.							
Clark, A. F.		1					
Clark, E.				1			
Code, A.				1			
Code, Abraham.		1					
Coleman, Chas.		1					
Coleman, J. J.		1					
Coles, F. H.		1					
Conway, B. J.		1					
Cosgrove, J. J.						1	
Costello, J. W.				1			
Costigan, H. A.		1					
Costigan, J. J.		1					1
Courtney, J. J.		1					
Cowan, Edgar.				1			
Coyle, Jas.		1					
Craig, J.		1					
Crawford, W. P.		1					
Crotty, John.		1					
Crowe, W.		1					
Cullen, P.		1					
Daoust, J. A.				1			
Daveluy, George.			1				
Davis, John.		1					
Davis, T. G.		1					
Dawson, W.		1					
De Martigny, C. R.			1				
Desaulniers, Eugène.			1				
Deserres, G.			1				
Des Rivières, F. L.				1			
Desroches, David.		1					
Devine, J. J.	1	1					
Devlin, R.							
Dibblee, Wm.		1					
Dick, J. W.		1					
Dickson, C. T.		1					
Dillon, S.		1			1		
Dingman, N. J.		1					
Dodd, John.		1					
Dodds, E. W.		1					
Donaghy, Wm.		1					
Donoghue, Geo.			1				
Dorion, G. T.				1			
Doyon, J. A.	1						
Dudley, W. H.		1					
Duguay, Joseph.		1					
Dumbrille, R. N.		1					
Dumbrille, J.		1					
Dumouchel, Léandre.		1					

APPENDIX B.—No. 9.—LIST of Persons employed by the Inland Revenue Department, &c.—Continued.

NAME.	SERVICE.						
	Inside.	Excise.	Cullers' Office.	Weights and Measures.	Gas.	Preventive.	Adulterat'n of Food.
Dunlop, C.		1					
Duplessis, C. Z.		1					
Dustan, Wm. M.		1					
Earle, R. H.		1					
Egan, Jas.				1			
Egener, A.		1					
Elwood, G. V.		1					
Erb, A. A.		1					
Evans, G. T.		1					
Fahey, Ed.		1					
Falconer, Jas.		1					
Ferguson, J.		1					
Ferguson, John C.						1	1
Flynn, D.		1					
Flynn, J. P.		1					
Fowler, Geo.	1						
Fox, Thomas.		1					
Fraser, John.		1					
Freeze, E. C.				1			
Gallagher, F.			1				
Gerald, C.		1					
Gerald, W. H.		1					
Gerald, W. J.	1	1					
Giffin, Wm. W.				1			
Gill, Wm.		1					
Girard, Irénée.		1					
Girdlestone, R. J. M.		1					
Godson, H.		1					
Gorman, M.				1			
Goron, D.		1					
Gosnell, T. S.		1					
Gow, James.		1					
Gowen, Edmund.			1				
Graham, W. J.		1					
Grant, H. H.		1					
Greedy, S.		1					
Grimason, Thomas.		1					
Grogan, S. E.			1				
Hagerty, P.		1					
Hall, C. R.	1						
Hall, J. J.		1					
Hamilton, T. C.		1					
Hamilton, W. L.		1					
Hanley, A.		1					
Harney, Thos.			1				
Hart, P. D.		1					
Harwood, R. U.		1					
Hastie, Wm.		1					
Hawkins, W. L.		1					
Hayward, W. J.				1			
Hébert, C. D.		1					
Helliwell, H. N.		1					
Henderson, W.		1					
Henry, J. M. B.		1					
Henwood, Geo.		1					
Heron, W. L.	1						
Hesson, C. A.		1					
Hicks, W. H.		1					
Hill, A. M.		1					
Himsworth, Wm.	1						
Hobbs, G. N.		1					

APPENDIX B.—No. 9.—LIST of Persons employed by the Inland Revenue Department, &c.—Continued.

NAME.	SERVICE.						
	Inside.	Excise.	Cullers' Office.	Weights and Measures.	Gas.	Preventive.	Adulteration of Food.
Horn, A. H.				1			
Howie, A.		1					
Hudon, A.		1					
Huggard, R. T.				1			
Iler, B.		1					
Ironside, G. A.		1					
Irwin, Robt.		1					
Jack, Wm.		1					
James, T. C.		1					
Jamieson, R. C.		1					
Johnson, Wm.				1	1		
Johnston, G. E.		1					
Johnstone, W. J.				1	1		
Jones, Richard.				1			
Jubenville, G. P.		1					
Keilty, Thos.		1					
Kellock, D.		1					
Kelly, M. J.				1			
Kenning, J. H.		1					
Keogh, P. M.		1					
Kinnee, Daniel.				1			
Knight, Jos.					1		
Knowlson, J. B.		1					
Lane, John.			1				
Lang, V.		1					
Langlois (<i>dit</i> Traversy), F. X.		1					
Laporte, Geo.		1					
LaRue, Geo.		1					
Lawlor, H.		1					
Lawlor, R. A.		1			1		
Lecompte, S.			1				
Lecours, H. T.		1					
Lee, Edward.		1					
Lefebvre, F. X.							1
LeMoine, Jules.		1					
LeMoine, J. M.		1					
Lépine, Louis.		1					
Leprohon, R. M.		1					
Lett, F. P. A.		1					
LeVasseur, N.					1		
LeVasseur, Z.			1				
Logan, John.		1					
Lusignan, A.	1						
Lynch, P.				1			
Lynes, K.		1					
Lyons, John.				1			
MacDonald, D.		1					
MacDonald, A. D.		1					
Macdonald, J. A.				1			
Macdonald, J. A.		1					
Macfarlane, Thos.							1
MacKay, G. W.		1					
Malo, T.		1					
Malone, Thos.			1				
Manning, J.		1					
Marchand, N.					1		
Marentette, Alex.				1			
Marshall, F.		1					
Mason, F.		1					
Mason, Jas.		1					
Miall, E.	1			1			

APPENDIX B.—No. 9.—List of Persons employed by the Inland Revenue Department, &c.—Continued.

NAME.	SERVICE.						
	Inside.	Excise.	Customs' Office.	Weights and Measures.	Gas.	Preventive.	Adulterat'n of Food.
Miller, A.					1		
Miller, J. E.		1					
Miller, W. F.		1					
Miller, E.		1					
Milligan, R. J.				1			
Milliken, E.		1					
Moore, J. N.		1					
Moore, T.		1					
Moore, W.		1					
Moreau, Alf.				1	1		
Morrow, John.		1					
Mulhern, M. M.		1					
Munro, H. D.		1			1		
Murphy, F.		1					
Murray, A. E.		1					
McAllister, A.		1					
McClanaghan, M.		1					
McCoy, Wm.		1					
McCuaig, Aug. F.		1					
McDonald, J.				1			
McDonald, M. A.		1					
McEachern, A.		1					
McKay, John.				1			
McKay, J. H.		1					
McKenzie, T. H.				1			
McKimm, U. H.		1					
McNamara, M.		1					
McPherson, A. F.		1					
McPhie, Donald.					1		
McSween, James.		1					
Nash, S. C.		1					
Neelands, H.		1					
Nettle, R.	1						
Nichols, J. T.		1					
Olivier, J. A.				1			
O'Brien, J. F.		1					
O'Donnell, J.		1					
O'Donnell, John.		1					
O'Leary, T. J.		1					
Panneton, G. E.		1					
Patton, Jas.			1				
Patterson, A. C.				1			
Pennyoy, H. J.		1		1			
Perkins, L. A.		1					
Perry, G. L.		1					
Petit, J. B.				1			
Pinsonnault, Alfred C.		1					
Piper, H.				1			
Pole, C. W.		1					
Poliquin, F.			1				
Powell, J. B.		1					
Power, Thos. A.		1					
Provost, J. J.				1			
Quain, Redmond.	1						
Quinn, J. D.		1					
Ramon, Pierre.		1					
Reddin, James.				1			
Regnier, P.		1					
Rennie, George.		1					
Richard, D.				1			

APPENDIX B.—No. 9.—List of Persons employed by the Inland Revenue Department, &c.—Continued.

NAME.	SERVICE.						
	Inside.	Excise.	Cullers' Office.	Weights and Measures.	Gas.	Preventive.	Adulterat'n of Food.
Richard, J. U.				1			
Richard, R.		1					
Robins, Paul M.	1						
Robson, James.		1					
Rogerson, J. M.		1					
Ross, H. E.				1			
Ross, S. F.		1					
Rouleau, J.		1					
Rowan, A.					1		
Rowland, E.		1					
Rowland, F.		1					
Schram, B.		1					
Scovil, W. B.				1			
Scullion, J. W.		1					
Schanacy, M.		1					
Shaw, J. F.	1						
Simard, H.				1			
Simpson, A. F.		1					
Sinon, E. Hy.		1					
Slattery, R.		1					
Slattery, Thos.				1			
Smyth, B. B.		1					
Spereman, J.		1					
Spence, F. H.		1					
Spence, John.		1					
Standish, J. G.		1					
Stewart, Jas.		1					
Stewart, Neil.	1						
Stratton, W. C.		1					
Ste. Marie, L. C. A.		1					
Tansey, J. P. F.		1					
Taylor, J. F.		1					
Teakles, B. H.	1						
Till, T. M.		1					
Tompkins, P.		1					
Toupin, F. X. J. A.		1					
Tremaine, L. E.				1			
Urquhart, Jas.				1			
Valin, J. E.	1						
Villeneuve, J.		1					
Vincent, J. L.		1					
Wainwright, F. G.		1					
Waller, J.		1					
Walsh, Daniel.		1					
Walsh, M. F.	1						
Walsh, T. J.			1				
Watkins, J. A.		1					
Webster, Thos.		1					
Westman, T.		1					
Weyms, C.		1					
Whelan, W. F.			1				
Whitaker, Wm.				1			
Williams, J.					1		
Wilmot, J. B.				1			
Wilson, R.		1					
Woodward, G. W.		1					
Wright, Robt. J.				1			
Yates, J. M.		1					
Total.	26	244	19	59	14	3	5

APPENDIX B—*Concluded.*

No. 10.—List of Persons employed by the Inland Revenue Department on Salary, during a portion of the Year ended 30th June, 1889.

NAME.	PERIOD.	SERVICE.				
		Inside.	Excise.	Weights and Measures.	Gas.	Adulteration of Food.
Aubin, A.	From 1st June, 1889, to 30th June, 1889					1
Aubin, N.	do 1st July, 1888, to 30th Sept., 1888					1
Beasley, R. S.	do 18th Jan., 1889, to 30th June, 1889		1			
Bickle, J. W.	do 1st June, 1889, to 30th June, 1889					1
Cahill, Thomas.	do 1st July, 1888, to 31st May, 1889					1
Carver, G. W.	do 1st July, 1888, to 15th Jan., 1889		1			
Courtman, John.	do 1st July, 1888, to 31st Jan., 1889	1				
Davies, A. E.	do 1st July, 1888, to 28th Nov., 1888			1		
Dennis, W. A.	do 1st June, 1889, to 30th June, 1889			1	1	
Dowling, Thomas.	do 18th Feb., 1889, to 30th June, 1889		1			
Gatien, F.	do 11th April, 1889, to 30th June, 1889		1			
Giffin, Wm.	do 10th June, 1889, to 30th June, 1889				1	
Gow, J. E.	do 7th Nov., 1888, to 30th June, 1889		1			
Hart, Wm.	do 1st Oct., 1888, to 30th June, 1889					1
Heney, J. J.	do 1st July, 1888, to 31st May, 1889		1			
Howden, R.	do 25th Feb., 1889, to 30th June, 1889		1			
Hubertus, H. J.	do 1st July, 1888, to 31st Mar., 1889					1
Hughes, R. A.	do 5th Oct., 1888, to 30th June, 1889			1		
Hamilton, C. M.	do 1st Oct., 1888, to 30th June, 1889		1			
Kelly, Edward.	do 1st Dec., 1888, to 30th June, 1889			1		
do	do 1st Jan., 1889, to 30th June, 1889					1
Kennedy, J. D.	do 1st July, 1888, to 30th April, 1889	1	1			
LaMothe, H. G.	do 1st July, 1888, to 31st Oct., 1888					
Magness, Robert.	do 22nd Jan., 1889, to 30th June, 1889			1		
Mulligan, Jas.	do 1st July, 1888, to 31st Dec., 1888		1			
McCabe, Chas.	do 1st July, 1888, to 30th Sept., 1888			1		
Parks, J. D.	do 1st July, 1888, to 8th Oct., 1888			1		
St. Marie, J. B. E. L.	do 1st July, 1888, to 14th April, 1889		1			
St. Louis, A.	do 1st July, 1888, to 31st Jan., 1889		1			
Sexton, J.	do 14th May, 1889, to 30th June, 1889		1			
Taylor, G. W.	do 3rd Dec., 1888, to 30th June, 1889		1			
Vowell, A. W.	do 1st July, 1888, to 25th Jan., 1889		1			
Waller, J.	do 1st June, 1889, to 30th June, 1889		1			
Weir, Jas.	do 18th Jan., 1889, to 30th June, 1889		1			
	Total	2	17	7	8	1

RECAPITULATION.

Employed during the year, as per Statement No. 9	370
do a portion of the year only, as per Statement No. 10	35
Total	405
Deduct employed in the Inside and Excise Service	1
do do do Weights and Measures Service	1
do do do Excise and Weights and Measures Service	2
do do do Adulteration of food	1
do do do Gas Service	5
do do do Weights and Measures and Gas Service	5
do do do Preventive Service and Adulteration of Food	1
	16
Net Total	389

E. MIALI, *Commissioner.*

INLAND REVENUE DEPARTMENT, OTTAWA, 3rd September, 1889.

APPENDIX C.

HYDRAULIC AND OTHER RENTS.

APPENDIX

DR.

HYDRAULIC and other Rents, &c.—

Balances due on 1st July, 1888.		Accrued, year ended 30th June, 1889.		Total.	Number.	Location.	Original Lessee.	Present Occupant.
\$	cts.	\$	cts.	\$					cts.
11,368	98	397	33	11,766	31	1	Ottawa River.	Perley & Pattee.
2,000	00	80	00	2,080	00	2	do	do
8,772	00	376	00	9,148	00	3	do	Thompson & Perkins.
7,818	07	294	93	8,113	00	4	do	Lyman Perkins.
2,360	00	80	00	2,440	00	5	do	John McKay & Co.
2,400	00	80	00	2,480	00	6	do	J. & J. Petrie.
7,080	00	240	00	7,320	00	7	do	P. H. & L. R. Church.
		2,980	00	2,980	00	8	do	Blaisdell & Co.
2,360	00	80	00	2,440	00	9	do	Levi Young.
13,920	00	480	00	14,400	00	10	do	Perley & Pattee.
		200	00	200	00	11	do	J. M. Currier.
		104	00	104	00	12	do	Harris, Bronson & Co.
		10	00	10	00	13	do	Bronson & Weston.
		100	00	100	00	14	do	do
		96	00	96	00	15	do	Perley & Pattee.
8	00	8	00	16	00	16	do	L. M. Coutlee.
650	00			650	00	17	do	Mary Conroy.
25	00	50	00	75	00	18	do	John Rochester.
						19	do	N. Tétreau.
		1	00	1	00	20	do	G. A. Grier & Co.
2	00			2	00	21	do	Hector Pruneau.
200	00			200	00	22	do	Hon. J. Skead.
96	00			96	00	23	do	do
260	00			260	00	24	do	D. Carmichael.
380	00			380	00	25	do	John Rankin.
59,700	05	5,657	26	65,357	31			
6	00	1	00	7	00	1	St. Lawrence River.	Quebec Harbor Commission.
4	00	1	00	5	00	2	do	L. T. Pinze.
		25	00	25	00	3	do	Richelieu and Ontario Navigation Co.
200	00	100	00	300	00	4	Burlington Bay.	N. F. Birely.
		20	00	20	00	5	do	B. Perry.
10	00	10	00	20	00	6	do	J. C. McKeand.
		10	00	10	00	7	Brantford.	B. Heyd.
86	00			86	00	8	Presqu' Isle Harbor.	Thomas Webb.
		1	00	1	00	9	Rondeau Harbor.	School Trustees.
2	00			2	00	10	Collingwood do	Great Northern Transit Co.
140	00	20	00	160	00	11	Fort Francis.	S. H. Fowler.
						12	British Columbia	Henry Holtbrooke.
165	00			165	00	13	do	A. Peel.
90	00			90	00	14	do	Jonathan Maury.
		25	00	25	00	15	do	Roderick Finlayson.
		25	00	25	00	16	do	Joseph Spratt.
		50	00	50	00	17	do	Corporation New Westminster.
703	00	288	00	991	00			

C.

Lessees' Accounts, 1888-89.

CR.

Description of Property.	Number.	Date to which the Account is made up.	Paid during Fiscal Year.	Balances due 30th June, 1889.	Total.
			\$ cts.	\$ cts.	\$ cts.
Lot A, Chaudière Street, service ground.....	1				
Lots B and C do do.....	2	June 30, 1889.....		11,766 31	11,766 31
Lots D do do.....	3	do.....		2,080 00	2,080 00
Lots E, F and G, South Head Street, service ground.....	4	do.....		9,148 00	9,148 00
Lots H, I and J, Grist Mill, South Head Street.....	5	April 1, 1889.....		8,113 00	8,113 00
Lot K, Fanning Mill do.....	6	May 1, 1889.....		2,440 00	2,440 00
Lot L, service ground do.....	7	do.....		2,480 00	2,480 00
Lots Q, R and T, service ground, North Middle St.....	8	April 1, 1889.....		7,320 00	7,320 00
Lots M, N, O and P, service ground. No water used.....	9	June 30, 1889.....		2,980 00	2,980 00
Lot S, service ground.....	10	April 1, 1889.....		2,440 00	2,440 00
Lots U, V, W, X, Y and Z, service ground.....	11	do.....		14,400 00	14,400 00
Two strips of land.....	12	Jan. 1, 1889.....	200 00		200 00
Lumber yard, head of slides.....	13	Sept. 20, 1889.....	104 00		104 00
Bridge over slides.....	14	July 1, 1889.....	10 00		10 00
Strip of land (Amelia Island).....	15	Jan. 1, 1890.....	100 00		100 00
Reserve, head of island.....	16	do.....	96 00		96 00
Small island, Duchêne Rapids.....	17	do.....	16 00		16 00
Portion of Lot 39, Con. A, Nepean.....	18	July 1, 1887.....		650 00	650 00
Excavated channel, slide and two dams, Little Chaudière.....	19	Mar. 1, 1889.....		75 00	75 00
Covering over portion of Ottawa slides.....	20	Nov. 10, 1889.....	1 00		1 00
Site for boathouse, foot of Rideau Canal Locks.....	21	June 1, 1889.....		2 00	2 00
Water lots opposite Lot 30, Con. A, Nepean.....	22	Dec. 1, 1881.....		200 00	200 00
Three small islands do.....	23	May 1, 1882.....		96 00	96 00
Water Lot, Calumet.....	24	June 30, 1881.....		260 00	260 00
East portion of Hawley's Island.....	25	do.....		380 00	380 00
			527 00	64,830 31	65,357 31
Small Lot of Land near Custom House, Quebec.....	1	Sept. 1, 1886.....		7 00	7 00
do for an Office, Rivière du Loup.....	2	June 30, 1887.....		5 00	5 00
Roadway from Pier at Coteau Landing.....	3	July 1, 1887.....	25 00		25 00
Reserve on Beach.....	4	Jan. 1, 1888.....		300 00	300 00
do.....	5	do.....	20 00		20 00
do.....	6	do.....		20 00	20 00
Permission to tap Post Office drain.....	7	Aug. 1, 1886.....	10 00		10 00
Lots on North Bay.....	8	Nov., 1887.....		86 00	86 00
Use of old log house formerly used as Custom House, Shrewsbury Ont.....	9	Sept. 11, 1886.....	1 00		1 00
Use of old breakwater for storing coal.....	10	Feb. 5, 1888.....		2 00	2 00
Lot near town of Alberton, for piling lumber.....	11	May 1, 1889.....		160 00	160 00
Camp reserve with wharf and building, New Westminster.....	12	Sept. 9, 1886.....			
Portion of Assay office, New Westminster.....	13	June 30, 1881.....		165 00	165 00
do do.....	14	do.....		90 00	90 00
Privilege to erect two Bulk-heads, Rock Bay, Victoria Harbor.....	15	June 1, 1888.....	25 00		25 00
Privilege to build a Wharf opposite his own property, Victoria Harbor.....	16	do.....	25 00		25 00
Two Lots of Land for C. P. R. purposes.....	17	May 12, 1887.....	50 00		50 00
			156 00	835 00	991 00

DR.

APPENDIX C.—HYDRAULIC and other Rents, &c.—

Balances due 1st July, 1888,	Accrued year ended 30th June, 1889.	Total.	Number.	Location.	Name of Proprietors.
\$ cts.	\$ cts.	\$ cts.			
12,092 83		12,092 83	1	Hamilton and Port Dover Road.	Choat & Kern.
433 34		433 34	2	Bonner's property, Quebec	Timothy Sullivan, now M. Murphy
333 34		333 34	3		John Bailey, now Alex. Powell
300 00		300 00	4		Abraham Thompson
147 80		147 80	5		John Boomer
248 40		248 40	6		John Garbatz, now J. C. Nolan
154 80		154 80	7		N. H. Bowen
600 00		600 00	8		Estate Robert Reid
333 33		333 33	9		Jean Chevalier
533 33		533 33	10		Daniel Holden
333 33		333 33	11		George Creeley
63 00		63 00	12		Thomas McAdam
15,573 50		15,573 50			LAND SALES—INTEREST ACCOUNT.
6,298 25		6,298 25	1	Hamilton and Port Dover Road.	Choat & Kern (matured)
558 00		558 00	2	Bonner's property, Quebec	Timothy Sullivan, now M. Murphy
180 00	20 00	200 00	3		John Bailey, now Alex. Powell
288 00	18 00	306 00	4		Abraham Thompson
146 35	8 87	155 22	5		John Boomer
260 91	14 91	275 82	6		John Garbatz, now J. C. Nolan
199 66	9 29	208 95	7		N. H. Bowen
792 00	36 00	828 00	8		Estate Robert Reid
190 00		190 00	9		Jean Chevalier
298 68		298 68	10		Daniel Holden
35 91		35 91	11		George Creeley
100 00		100 00	12		Thomas McAdam
100 00		100 00	13		Joseph Brook, tenant
9,447 76	107 07	9,554 83			

INLAND REVENUE DEPARTMENT,
OTTAWA, 3rd September, 1889.

Lessees' Accounts, 1888-89—*Concluded.*

CR.

Description of Property.	Number.	Date to which the account is made up.	Paid during fiscal year.	Balances due 30th June, 1889.	Total.
			\$ cts.	\$ cts.	\$ cts.
Hamilton and Port Dover Road and Caledonia Bridge	1			12,092 83	12,092 83
Lot No. 1, Wolfe street	2			433 34	433 34
do 9, do	3			333 34	333 34
do 49, do	4			300 00	300 00
do 73 and 74 Tower street	5			147 80	147 80
do 64 Wolfe street and 211 and 252 Ware street	6			248 40	248 40
do 67 and 68 Monument street	7			154 80	154 80
do 22 and 23 Wolfe street	8			600 00	600 00
do 32 Wolfe street	9			333 33	333 33
do 65 and 66 Wolfe street	10			533 33	533 33
do 31 Wolfe street	11			333 33	333 33
do 135 Church street	12			63 00	63 00
				15,573 50	15,573 50
	1	June 30, 1874		6,298 25	6,298 25
Lot No. 1 Wolfe street	2	May 1, 1889		558 00	558 00
do 9 do	3	do	80 00	120 00	200 00
do 49 do	4	do		306 00	306 00
do 73 and 74 Tower	5	do		155 22	155 22
do 64 Wolfe street and 211 and 252 Ware street	6	do		275 82	275 82
do 67 and 68 Monument street	7	do		208 95	208 95
do 22 and 23 Wolfe street	8	do		828 00	828 00
do 32 Wolfe street	9	Nov. 1, 1863		190 00	190 00
do 65 and 66 Wolfe street	10	do		298 68	298 68
do 31 Wolfe street	11	do		35 91	35 91
do 135 Church street	12	do		100 00	100 00
Monument Hotel	13	do		100 00	100 00
			80 00	9,474 83	9,554 83

E. MIALL,
Commissioner.

INDEX.

	PAGE.
Abatements.	13
Abbott, H., jr.	110, 126
Acton "Free Press."	129
Adams, J. C.	99, 102
Adams, W. C.	134
Adulteration of Food—Expenditure, Page 17.	125-127
do do	43
do do	Vote for
"Advertiser (The)," L'Original	124
"Advocate"	130
Aikens, Culver & Co.	137
Alexander, Thos.	126
do	99
Algie, R. B.	30
Allen, G. A.	102
Allen, J. A.	112
Allison, Charles	136
"American Gas Light Journal"	130
American Cigarette Co.	Refunds. 27, 28, 29
American Meter Co.	Contingencies 140
Amor, W.	Salary 99
Amounts Voted and Expenditure authorized for each service.	43
Annual Register	Advertising 137
Appendix A	45-96
do B	97-148
do C	149-153
Archambault, R.	Petty expenses 126, 132
do	Salary 128
"Argus (The)"	Subscription 130
Arnold, Thos.	Contingencies 116
Atherton, R.	Salary 105
Aubin, A.	do 139
Aubin, N.	do 130, 140
Audette, L. A.	Law stamps account 16
Aylmer "Times"	Advertising 124
do	Subscription 129
Baby, Jos.	Salary 103
Baby, J. C.	do 103
Baby, W. A. D.	Duty pay 112
do	Salary 98
Bailey, George	Contingencies 108, 126, 136
Bailey, John	Purchaser 152
Baker, J. S.	Salary 135
Barber, J. S.	do 101
Barker, C.	do 103
Barrett, J. K.	Contingencies and salary 106
do	Distribution of seizures 123
Barrett, Thos. J.	Duty pay 112
do	Salary 99
Barsalo, Edward	Culler's fees 115
Battle, M.	Contingencies and salary 99
Beasley, R. S.	Salary 99, 102
Beattie, Thomas	do 133
Beauchamp, J. P.	do 103
Beauchesne, P. C.	Commission 111
Beauharnois Excise Division	Contingencies and salaries 102
do	Distribution of seizures 121
Beaupré, H.	Cab hire 131
Beaupré, Noël	Culler's annuity 118
Bédard, Jérémié	Cullers' annuity 118
Bédard, W. G.	Distribution of seizures 121
do	Salary 100
Behan Bros.	Contingencies 116
Belland, J. E.	Salary 116
Bell, C. N.	Inspection of staples 124

INDEX -Continued.

	PAGE.
Bellemare, R.	106
do	124
Belle-Rive, Chas.	116
Belleville Excise Division	98
do Gas Office	138
do Weights and Measures Office	133
Bell Telephone Co.	116, 131
Belyea, J. R.	105
Benjamin, E. R.	16
Bennett, Jas.	101
Bergeron, Joseph	114
do	117
Berlin "News"	129
Best, W. F.	125
Bickle, J. W.	100
Bill Stamps—Distributor's Account	16
Binney, J. W.	111
Birely, N. F.	150
Birely, Sarah K.	150
Birkett, T.	108, 126, 136
Bish, Philip	112
do	98
Bixel, M.	27
Black, C. E. S.	133
Blair, H. C.	111
do	123
Blair, J. B.	112
do	98, 102
Blaisdell, N. S.	150
Blaisdell & Co.	150
Blatch, F. K.	128
Blethem, C. W.	105
Bliss, D. C. F.	131
Bogue, J.	123
Bois G. A.	135
Boivin, C. A.	104
Bolster, Geo. I.	133
Boomer, J.	152
Boomer, J. B.	101
Booth & Son	108
Booth, J. R.	150
Borbridge, S. & H.	137
Borrodalle, R.	106
Boulet, F.	122
Bourassa, G.	104
Bourassa, P. E.	134
Bourget, O.	104
Bouteillier, G. A.	105
do	112
Boutell, A. A.	27, 28, 29
Bowen, N. H.	152
Bowman, M.	125
Boyle, Patrick	117
Brandon "Mail (The)"	129
do "Times"	131
Brantford Excise Division	98
Brantford "Courrier (The)"	130
Brantford Vinegar, Broom & Brush Co.	30
Brennan, John	112
do	102
Brennan, H. H.	132
Bridges—Revenue	13
British American Bank Note Co.	108, 136
British Columbia District	107
do Excise Division	106
do Gas do	140
do Weights and Measure Division	136
Broadfoot, S.	98
Brockville Gas Office	138
Bronson & Weston	150
Contingencies and salary	116, 131
Inspection of staples	124
Salary	116
Contingencies and salaries	98
do do	138
do do	133
Rent of telephone, &c.,	116, 131
Salary	105
Bill stamps	16
Salary	101
Culler's fees	114
do expenses	117
Subscription	129
Food analysis	125
Salary	100
Commission	111
Lessee	150
do	150
Contingencies	108, 126, 136
Duty pay	112
Salary	98
Refund	27
Salary	133
Commission	111
Distribution of seizures	123
Duty pay	112
Salary	98, 102
Lessee	150
do	150
Salary	128
do	105
Travelling expenses	131
Distribution of seizures	123
Salary	135
do	104
do	133
Purchaser	152
Salary	101
Contingencies	108
Lessee	150
Contingencies	137
do and salary	106
Distribution of seizures	122
Salary	104
do	134
do	104
do	105
Duty pay	112
Refunds	27, 28, 29
Purchaser	152
Food analysis	125
Subscription	117
do	129
do	131
Contingencies and salaries	98
Subscription	130
Refund	30
Duty pay	112
Salary	102
Contingencies	132
Engraving and printing, &c.	108, 136
Contingencies and salaries	107
do do	106
do do	140
Contingencies and salaries	136
Salary	98
Contingencies	138
Lessees	150

I N D E X—Continued.

	PAGE.
Brook, Joseph	152
Brougham, M. E.	98
Brousseau, J. B.	118
do	114
Brousseau, L.	117
Brown, G. W.	99, 104
Brown, H. B.	109
Brown, J. F.	128
Brown, J. J.	101
Bruneau, P. C. A.	135
Brunel, G.	128
Brunel, J.	128
Brussels "Budget (The)"	131
Buildings—Revenue	13
Bulmer, Wm.	103
Burgess, Thos.	136
Burke, T.	105
Burrows, W.	138
Butterworth & Co.	126
Byrnes, John	128
Cahill, J. H.	104
Cahill, J. W.	112
do	102
Cahill, Thomas	100, 138, 139
"Call" Printing Co. (The)	129
Cameron, D. M.	112
do	100, 104
Campbell, G. J.	105
Campbell, J. McD.	98
Campeau, F. R. E.	128
do	131
Camyré, J. N.	106
"Canada (Le)"	124
do	130
Canada Atlantic Railway Co.	108, 126, 132
"Canada Français"	130
Canadian Pacific Railway	126
do	131
Canadian Twist Tobacco	112
do do	18
do do	43
Canadian Express Company	108, 126, 132
"Canadian Gazette."	129
do Health Journal"	130
do Journal of Commerce"	131
do Lumberman."	129
do Manufacturer (The)"	129
do Mining Review (The)"	131
do Sarnia"	126, 131
Canadian Rubber Co.	140
"Canadian Sportsman"	126
do do	131
do Trade Review"	129
do Workman"	129
"Canadien (Le)"	130
Cape Breton Excise Office	105
Cape Breton Weights and Meas. Office	135
Carey, G. J.	117
Carling Brewing and Malting Co. (The)	26, 27
Carling, F. H.	150
Carmichael, D.	27
Carroll, D.	105
Carroll, James	117
Carter, W.	128
Carver, W. G.	101
Casey, T.	125
Casgrain, Angers & Hamel	109
"Casket (The)"	130
Cassells, R., jr.	16
"Catholic Record"	137
Tenant	152
Salary	98
Culler's annuity	118
do fees	114
Advertising	117
Salary	99, 104
Contingencies	109
Salary	128
do	101
do	135
do	128
do	128
Subscription	131
Salary	103
Extra services	136
Salary	105
Contingencies and salary	138
do	126
Salary	128
do	104
Duty pay	112
Salary	102
Contingencies and salary	100, 138, 139
Subscription	129
Duty pay	112
Salary	100, 104
do	105
do	98
do	128
Travelling expenses	131
Salary	106
Advertising	124
Subscription	130
Freight	108, 126, 132
Subscription	130
Freight	126
Telegrams	131
Commission on sale of stamps	112
Quantity taken for consumption	18
Vote for	43
Freight, etc.	108, 126, 132
Subscription	129
do	130
do	131
do	129
do	129
Advertising	126, 131
Subscription	131
Rubber tubing	140
Advertising	126
Subscription	131
do	129
do	129
do	130
Contingencies and salaries	105
do	135
Advertising	117
Refund	26, 27
Lessee	150
Refund	27
Salary	105
Advertising	117
Salary	128
do	101
do	125
Law costs	109
Subscription	130
Bills stamps account	16
Advertising	137

I N D E X—Continued.

	PAGE.
"Catholic Record"	129
"Catholic Weekly"	131
Cauchy, Chas.	119
do	114
Caven, A.	121
do	101
do	110
Caven, J. McD.	98, 101
do	112
Caven, W.	112
do	103
Chabot, F. X.	134
Chalut, J. O.	134
Charlottetown Excise Office	105
do Gas do	140
do Weights and Measures	136
Chatham, N.B., Excise Office	105
do Gas do	139
"Chemical Industry"	130
Cherrier, A. B.	117
Chevalier, Jean	152
Chief Inspector	107
Choate & Kern	152
Christie, W.	106
"Chronicle (Arnprior)"	124
"Chronicle (Lakefield)"	130
Chubbuck, C. E. D.	128
Church, P. H. & L. R.	150
"Church Guardian (The)"	130
Cigars—License fees.	18
do Licenses issued, materials used, quantity produced.	74
do do do do comparative statement for	
do 1887-1888 and 1888-1889.	76
do Quantity for consumption.	18
do Revenue.	6, 7
do do Refunds.	29
do do Comparative statement.	80
do Warehouse transactions.	78
"Citizen" Printing and Publishing Co. Advertising.	124, 126, 137
do do do Subscription	129
Clark, A. F.	101
Clark, E.	135
Clark, L. H.	26
Clark, Thomas	118
Clute, J. S.	111
Cobourg Gas Office	138
Code, A.,	106
Code, Abraham	134
Coleman, C.	101
Coleman, J. J.	103
Coles, F. H.	99
"Colonial Standard (The)"	131
"Colonist (The)"	129
Colquhoun, A.	26
"Commercial and Financial Chronicle"	130
Commission on sale of Canada Twist Stamps	112
do do do Vote for	43
Commission to Custom Officers, details of expenditure.	111
do do do Vote for.	43
Cook, W. & A. H.	120
Conroy, Mary	150
Conway, A.	128
Conway, B. J.	112
do	100
Conybeare, C. F. P.	110
Coote, C. A.	117
Corbin, Joseph	116
Cornwall Excise Division	98
do Excise Division	121
do Gas do	138

I N D E X—Continued.

	PAGE.
Cornwall "Standard"	126, 137
Corporation of Quebec	116
do New Westminster	150
Cosgrove, J.	134
Costello, J. W.	136
Costigan, H. A.	105
do	125
Costigan, Hon. John	128
do	131
Costigan, J. J.	103, 125
do	125
Costigan, J. R.	110
Coté, A.	117
Coughlin, D.	133
"Courrier de Fraserville"	129
"Courrier de St. Hyacinthe"	129
"Courrier du Canada"	130
"Courrier des Provinces Maritimes"	130
"Courrier"	126, 130
Courtman, John	132, 137
do	128
Courtney, J. J.	99
Coutlée, L. M.	150
Couture, Chas.	118
Cowan, E.	135
Cowley, W.	136
Coyle, Jas.	101
Cox, J. E.	112
do	101, 102
Craz & Gerlach'	126
Craig, Joseph	112
do	98
Crawford, W. P.	99
Creasor, Morrison & Smith	110
Creely, George	152
"Critic (The)"	130
Crotty, John	112
do	102
Crowe, W.	112
do	102
Cullen, P.	103
Cullers' Annuities	118
do fees	114, 115
Culling Timber—Expenditure, Page 15. Details of	114-120
do do Vote for	43
do do Quantity culled, &c., at Quebec	92, 93
do do do Montreal, Lachine and Sorel	94, 95
do do do Three Rivers	96
do do Revenue	14
do do Monthly Deposits	20-23
Cunningham, A. B.	30
Curless, C.	121, 122, 123
Currier, J. M.	150
Currier, T. W., & Co.	108
Cusson, François	115
Cyclostyle Co.	117
"Daily Citizen"	129
"Daily Examiner"	129
"Daily Globe"	129
"Daily Herald"	130
"Daily Intelligencer"	129
"Daily Mail"	129
"Daily Mercury"	129
"Daily News"	129
"Daily Sun"	130
"Daily Telegram," Brantford	129
"Daily Telegraph (The)"	130
"Daily Times"	129
"Daily Witness"	130
"Daily World"	130

I N D E X—Continued.

	PAGE.
D'Aoust, J. A.	Salary 134
Daveluy, George	do 119
Daveluy, J. P.	Contingencies 119
Davis, J.	do 108
Davis, John	do and salary 107
Davis, T. G.	Salary 99
Davis & Son	Refund 27
Dawson, Geo. W.	Steel stamps 137
Dawson, W.	Duty pay 112
do	Salary 101
De Martigny, C. P. L.	do 116
Demers, F. X.	Culler's expenses 117
do	do fees 114
Demers, L.	do annuity 118
Demers et Frères	Advertising 117
Dempster, R.	Refund 26
Department of Agriculture (The)	do 26
Departmental Contingencies—Vote for	do 43
do Expenditure. Page 31. Details of	128-132
do do Vote for	43
do do Salary do	43
Desaulniers, E.	Salary 119
De Serres, G.	do 119
Desoronto Gas Office	do 138
Desrivières, F. L.	do 134
Desroches, D.	Contingencies and salary 104
Devine, J. J.	Salary 100
Devlin, R.	do 128
Diamond, W.	Law costs 137
Dibblee, W.	Salary 105
Dick, J. W.	do 101
Dickson, C. T.	do 99
Dillon, S.	do 134
Dingman, N. J.	do 101
Distribution of Seizures	121-123
District Inspectors	Contingencies and salaries 106, 107
do W. & M	do 136
District Inspector, Ontario	do 140
Dixon, H. G. S.	Distribution of seizures 121
do	Salary 103
Dodd, John.	do 103
Dodds, E. W.	do 101
Dominion Express Co.	Freight 132
"Dominion Mechanical and Milling News"	Subscription 130
Donahy, Wm.	Duty pay 112
do	Salary 98
Donovan, John	Cartage 132
Doran, M.	Refund 29
Dorion, G. T.	Salary 134
Dorval, G.	Culler's expenses 117
do	do fees 114
Dorval, Philippe	Culler's annuity 118
Douglas, Douglas & Walker	Law costs 109
Dowling, Thos.	Salary 106
Doyon, J. A.	Salary 128
Drake, Jackson & Helmken	Law costs 110
Dring & Fage	Contingencies 108, 140
Dublin "Freeman"	Subscription 129
Dudley, W. H.	Duty pay 112
do	Salary 101
Duggan, Edward	Culler's expenses 116
do	do fees 114
Duggan, H.	Messages 131
Duggan, W.	Culler's annuity 118
Duggan & Rogers	Contingencies 117
Duguay, J.	Salary 104
Dumbrille, J.	Contingencies and salary 100, 101
Dumbrille, R. W.	Salary 99
Dumouchel, L.	do 103
Dunlop, Charles	do 102

I N D E X—Continued.

	PAGE.
Dunn, E. H. Salary	136
Dunne, Mrs. S. Contingencies	126
Duplessis, C. Z. Salary	104
Durie & Son, J. Books	131
Dustan, W. M. Salary	103
Duty pay to Officers	112
do do Vote for	43
Farle, R. H. Salary	98, 103
Eddy, E. B., Manufacturing Co. Contingencies	108, 126
Edwards, J. B. Food analysis	125
Egan, James Contingencies and salary	133
Egener, A. Salary	99
Elmer & Amend Contingencies	108, 126
Elliott, G. M. Commission	111
Elliott & Hamilton Towels, &c.	126
Ellis, W. H. Food analysis	125
Elwood, G. V. Salary	99
"Equity (The)" Advertising	124, 137
do Subscription	131
"Enterprise (The)" do do	130
do do Dutton do	130
Erb, A. A. Salary	98
Esmonde, Jos. R., Contingencies	108, 126
"Etudiant (L)" Subscription	131
"Evangeline (L)" do	130
Evans, G. T. Salary	101
"Evénement (L)" Subscription	130
"Evening Journal (The)" do	129
"Evening Gazette (The)" do	129
"Evening Telegram (The)" do	129
Excise—Contingencies. Vote for	43
do Expenditure, page 9. Details of	98-113
do do do Vote for	43
do General Expenditure, page 9. Details of	108
do Revenue	6, 7
do do Comparative statement, showing increase or decrease for 1888-89	24, 25
do do Monthly Deposits	20-23
do do Refunds	26-30
do Salaries. Vote for	43
do Statistics	46-91
Expenditure—Adulteration of Food, page 17. Details of	125-127
do Culling timber, page 15. Details of	114-120
do Departmental, page 31. Details of	128-132
do Details of (Appendix B)	98-148
do Excise, pages 8-11. Details of	98-113
do Gas Inspection, pages 41, 42. Details of	138-141
do General	4, 5
do Inspection of Staples, page 17. Details of	124
do Minor Public Works, page 17. Details of	124
do Weights and Measures, pages 38-40. Details of	133-137
Fahey, Edward Salary	99
Fahey, Owen do	104
Falconer, James do	102
Falconer, J. E. Duty pay	112
Feore, J. F. Culler's annuity	118
Ferguson, J. Salary	98
Ferguson, J. C. Contingencies	125
do Distribution of seizures	122, 123
do Food analysis	125
Ferland, Ed. Commission	112
Ferland, Pierre. Culler's expenses	117
do do fees	114
Ferries—Revenue	13
Fertilizer's Inspection Fees	17
Finlayson, Roderick Lessee	150
Fischer, F. Refund	26
Fischer, J. P. Refund	30
Fiset, M. Food analysis	125
Flynn, D. Duty pay	112
do Salary	102

I N D E X—Continued.

	PAGE.
Flynn, J. P.	112
do	98, 107
Foley, Mary	116
Food. Adulteration of. Expenditure, page 17. Details of	125-127
Foote, Jas.	137
Foote, John J.	117
do	119
Foote, S. B.	117
Foran, J. K.	108
Forest, E. R.	103, 104
Fortin & Lavoie	29
Fortier, J. J. O.	104
Foster, Jas.	137
Fowler, George	128
Fox, J. D.	103
Fox, Thomas	103
Fraser, G. J.	98
Fréchette, A.	108
Fréchette, E., et Frère	27
Frederick, Antoine	117
do	114
Frederick, Joseph	117
do	114
Fredericton Gas Office	139
do Weights and Measures Office	135
"Free Press", Ottawa	130
Freeze, E. C.	135
Frenette, Joseph	118
Gallagher, F.	116
Garbatz, John	152
Gas Inspection—Expenditure, pages 4, 5. Details of	138-141
do do Vote for	43
do Revenue	33
do do monthly deposits	20-23
do Stamps, Distributor's account	36, 37
Gatien, F.	102
Gauthier, P.	112
"Gazette" Printing Co. (The)	126
do do	117, 129, 130
do Sherbrooke (The)	131
Gerald, C.	112
do	102
Gerald, W. H.	112
do	100
do	108
Gerald, W. J.	107
do	128
do	131
Gibbons, Michael.	118
Giffin, Wm.	133, 138
Gilchen, Thomas.	117
do	114
Gilchrist, J.	114
Gill, Wm.	107
do	123
Girard, I.	102
Girdlestone, R. J. M.	106, 136
Girwood, Dr. G. P.	126
"Glengarrigan (The)"	137
"Globe (The)"	129
Godson, H.	107
do	107
Goldstein, B.	28
Goldie & McCullough	126
Gooderham, W. G.	26
Gooderham & Worts	108, 126
Goodman, A. W.	108
Goodman, A. W.	101
Gorman, M.	134
Goron, D.	103

I N D E X—Continued.

	PAGE.
Gosnell, T. S.	106
Gouin, J. A.	131
Gouin, W. G.	119
Gove, C. M.	111
Government Stationery Office	131
Gow, J. E.	98, 101
Gow, James	106
Gowen, C., & Son	26, 27
Gowan, Geo., & Son	27
Gowen, E.	116
Graham, K. D.	132
Graham, Wallace	109, 126
Graham, W. J.	100
do	121
Granger et Frère	119
Grant, H. H.	105
Grant, R.	111
Gratton, G.	131
Gravelle, J. A.	121, 122
Graves Bros.	108, 126
Great Northern Transit Co.	150
Great North-Western Telegraph Co.	131
Greey, S.	98
Grier, G. A., & Co.	150
Grimason, Thomas	99
Grimer, Johannes	126
"Grip" Printing and Publishing Co.	129
Grogan, S. E.	116
Guelph Excise Division	98
do "Herald"	129
Guilfoyle, Mrs. B.	108
Gutta Percha and Rubber Manufacturing Co.	141
Hackett, Chas. A.	108, 126
Hadrill, Geo.	124
Hagarty, P.	105
Halifax Excise Division	105
do	123
do Gas Office	140
do Weights and Measures Office	135
Hall, C. R.	128
Hall, J. J.	100
Hall, J. S., jun.	109, 126, 137
Hamel, A. F.	118
Hamel, M.	118
Hamilton, A. G.	111
Hamilton, C. M.	99
Hamilton Excise Division	98, 99
do Gas Office	138
do Weights and Measures Office	133
Hamilton, T. C.	99, 102
Hamilton, W. L.	106
Hanley, A.	99
Harbors, Revenue	13
Harney, Thomas	116
Harris, Bronson & Co.	150
Harris & Campbell	108, 126, 132
Hart, P. D.	98
Hartney, Miss Annie	128
Hartt, Wm.	139
Harwood, R. U.	102, 103
Hasenfratz & Lawson	27
Hastie, W.	103
Hawkins, W. L.	98
Hay, N. & G.	126
Hayward, C. W.	26, 27
Hayward, W. J.	134
Hearn, John	116
Hébert, C. D.	104
Helliwell, H. N.	101
Henderson, W.	101

I N D E X—Continued.

	PAGE.
Heney, J. J.	Salary
Henry, J. M. B.	do
Henwood, George	do
"Herald," Cape Breton (The)	Subscription
do Richmond Hill	do
Heron, W. L.	Salary.....
Hesson, C. A.	Contingencies and salary.....
Heyd, B.	Lessee
Hicks, W. H.	Salary.....
Hill, A. M.	do
Himsworth, Wm.	do
do	Travelling expenses
Hobbs, G. N.	Salary.....
Hogg, Wm.	Commission.....
Holbrooke, Henry	Lessee
Holden, Daniel	Purchaser
Holmes, Margaret	Contingencies
Horne, A. H.	Salary.....
Hotte, F.	Cab hire.....
Houde, B, et Cie	Refund.....
Howden, Richard	Salary.....
Howe, W.	Contingencies
Howie, A.	Duty pay
do	Salary.....
Hubertus, H. J.	Contingencies and salary.....
Hudon, A.	Salary.....
Huggard, R. T.	Contingencies and salary.....
Hughes, R. A.	Salary.....
Hutton, John	Cab hire
Hydraulic and other Rents, Appendix C.	.....
do do	Lessees' account.....
do do	Monthly deposits.....
do do	Revenue.....
Iberville Excise Division	Contingencies and salaries
Iler, B.	Distribution of seizures
do	Duty pay
do	Salary.....
"Impartial (L)"	Subscription
Imperial Warehouse	Contingencies.....
"Independant"	Subscription
"Index of Current Events"	do
Inland Revenue Department, List of persons employed in	.....
Inspection of Staples—Expenditure, Page 17. Details of.	.....
do do	Vote for.....
Inspector of Bonded Factories	Contingencies and salary.....
do Distilleries	do
do Tobacco Factories	do
"Insurance and Finance Chronicle"	Subscription
"Investigator"	do
"Irish Canadian (The)"	Advertising
do	Subscription
Ironside, G. A.	Contingencies and salary.....
Irvine, Alex.	Refund.....
Irwin, R.	Salary.....
Irwin, Samuel	do
James, T. C.	do
Jamieson, R. C.	do
Jeunest, P.	Culler's annuity.....
Jobin, Jacques	do
Johns, Isaac	Commission.....
Johnson, W.	Contingencies and salary
Johnstone, G. E.	Duty pay
do	Salary.....
Johnstone, J. K.	Contingencies and salary
Johnstone, W. J.	Salary.....
do	Travelling expenses.....
Joliette Excise Division	Contingencies and salaries.....
Joliette Excise Division	Distribution of seizures
Jones, R.	Contingencies and salary
"Journal (The)"	Advertising.....

I N D E X—Continued.

	PAGE.
"Journal of Commerce"	131
"Journal de l'Instruction Publique"	129
"Journal de Québec (Le)"	129
"Journal des Trois-Rivières"	131
"Journal of Waterloo"	129
Jubenville, J. P. (<i>Sec</i> Jubinville.)	112
do	102
Jubinville, J. P. (<i>Read</i> Jubinville.)	102
"Jury"	131
Kane, J. R.	117
Kavanagh Bros.	132
Keegan, Mrs. J.	132
Keeler, G. S.	112
do	101
Keilty, Thomas	100
Keith, A. & Son	27
Kelly, E.	125
do	135
Kelly, E.	117
do	114
Kelly, Michael	117
do	114
Kelly, M. J.	134
Kellock, D.	100
Kennedy, C. J.	108
Kennedy, J. D.	98
Kenning, J. H.	102
Kenrick, E. B.	125
Keogh, P. M.	99, 102
Kidd, Thos.	124
King, R. M.	105
King's, N. B., Weights and Measures Office.	135
Kingston Excise District	106
do do Division	99
do Gas Office	138
do Weights and Measures Division	133
Kinnee, Daniel	134
Kirchner, Jacob	29
Knight, Joseph	140
Knowlson, J. B.	100
Korman, John	26, 27
Laflamme, Joseph	114
Lafontaine, A.	121
do	103
Laidman, J.	26
Laister, C. & Co.	26, 27
Lamothe, H. G.	128
Land sales, Interest Account Revenue, Page 12. Details of.	152
do Principal Account	152
Lane, John	116
Lang, Victor	100
Langlois, F. X.	104
Laporte, G.	103
Laroche & Co.	116
LaRue, George	104
do	122
Lasalle, B.	16
Law costs—Expenditure.	109, 110
Lawlor, H.	103
Lawlor, R. A.	105, 139, 140
Lawrence & Broomer.	116
Law Stamps—Distributors' Account.	16
Leblanc, E.	112
Lecompte, S.	116
Lecourt, H. T.	103
Lee, Edward	99
Lefebvre, F. X.	125
Lefrançois, F. C.	30
"Legal News"	130
Leighton, W. K.	111

I N D E X—Continued.

	PAGE.
Leighton, W. R.	Salary 106
Leinesurier, J.	Refunds 27, 28, 29
LeMoine, J.	Salary 104
LeMoine, J. M.	Contingencies and salary 106
Lépine, L.	Salary 104
Lepronon, R. M.	Contingencies and salary 103
do	Distribution of seizures 121
Lett, F. P. A.	Salary 100
LeVasseur, N.	Contingencies and salary 139
LeVasseur, Z.	Salary 116
Lindsay Gas Office	Contingencies and salary 138
List of persons employed by the Inland Revenue Department	142-148
“Littoral”	Subscription 130
Lockquell, A.	Culler's expenses 117
Lockquell, A. H.	do fees 114
Lockquell, L.	do annuity 118
Logan, John	Salary 99
London Excise Division	Contingencies and salaries 99
do Gas Office	do do 138
do Weights and Measures Division	do do 133
Loudon, W. J.	Adjusting standards 137
Lowell, Jno.	Contingencies 119
Lusignan, A.	Salary 128
Lussier, Dame P.	Contingencies 119
Lyman, Sons & Co.	do 108, 126, 140
Lynch, John	Culler's expenses 117
do	do fees 114
Lynch, P.	Salary 134
Lynes, K.	do 98, 103
Lynott, P.	Refund 26
Lyons, Edward	Salary 98
Lyons, John	do 133
Lyons, T. J.	Refund 26
“Lyre d'Or (La)”	Subscription 130
Macdonald, A. B.	Salary 100
Macdonald, D.	do 103
Macdonald, J. A.	Contingencies and salary 133
Macdonnell, A. D.	Salary 101
Macdonnell, J. A.	Law costs 109, 137
Macfarlane, A. C.	Salary 126
Macfarlane, Thomas	do 125
do	Travelling expenses 125
Mackay, G. W.	Salary 99
Mackay, J. H.	do 105
Magness, Robt.	do 133
“Mail (The)”	Subscription 129
Malo, T.	Salary 103
Malone, Thomas, jr.	Petty expenses 119
do do	Salary 114, 119
Malone, Thomas, sr.	Contingencies 119
do do	Culler's fees 114
Malone, T. C.	Culler's annuity 118
Malone & Gouin	Travelling expenses 119
Malt—License fees	18
do Licenses issued, grain used, quantity produced	56
do do comparative statement for 1888-89	57
do Quantity taken for consumption	18
do Revenue	20, 23
do Comparative statement, showing monthly increase or decrease for 1887-88 and 1888-89	24, 25
do Refunds	26, 27
do Warehouse transactions	58, 59
do do comparative for 1887-88 and 1888-89	60, 61
do Liquor License fees	18
do do Licenses issued, materials used, and quantity produced	62
Malt—Liquor Licenses issued, comparative statement showing monthly increase or decrease for 1887-88, and 1888-89	24, 25
do Revenue Refunds	26
Manitoba Colonist	Subscription 131
Manitoba Excise District	Contingencies and salaries 106

I N D E X—Continued.

	PAGE.
Manitoba Malting and Brewing Co. (The) Refund	26
Manning, J. Salary	103
Manufactures in Bond—License fees	18
do do Licenses issued, materials used, and quantity produced	84, 85
do do do do do comparative for 1887-88 and 1888-89	88, 89
do do Quantity taken for consumption	18
do do Revenue	6
do do do comparative statement showing monthly increase or decrease for 1887-88 and 1888-89	24, 25
do do Refunds	29
do do Warehouse transactions	88, 89
do do do comparative for 1887-88 and 1888-89	90, 91
Marchand, N. Contingencies and salary	139
Marentette, A. Salary	133
"Maritime Farmer" Subscription	129
Marsan, Rev. C. F. Food analysis	126
Marshall, F. Salary	100
Marshall, W. Refund	26
Martineau, S. Commission	112
Mason, F. Duty pay	112
do Salary	101, 102
Mason, J. do	105
Masson, W. Law costs	109
Maury, Jonathan Lessee	150
Mercier & Co. Advertising	117
Meredith, J. G. Law costs	137
Miall, E. Salary	128, 136
do Travelling expenses	131
Miller, A. Contingencies and salary	140
Miller A. (late) Culler's expenses	118
do do fees	114
Miller, J. E. Salary	100, 103
Miller Lock Co. Contingencies	108
Miller, Pierre do	116, 119
Miller, W. F. Salary	98
Millier, E. do	103
Milligan, R. J. do	134
Milliken, E. do	101
Milner, W. C. Commission	111
"Minerve (La)" Subscription	131
Minister's Salary—Vote for	43
Minor Expenditure, Page 17. Details of	124
do do Vote for	43
Minor Public Works, Expenditure. Page 17, details of	124
do do Revenue	13
do do do Monthly deposits	20, 23
Minor Revenue	17
Mitchell & Co., Robt. Contingencies	140
"Modes Françaises (Les)" Subscription	130
Moncton Gas Office Contingencies and salary	140
"Monde (Le)" Subscription	130
"Monde Illustré" do	130
"Monetary Times and Trade Review" do	129
"Moniteur (Le)" Advertising	124
Montreal—Culler's Office Contingencies and salaries	115
do Excise District do do	106
do do Division do do	103
do do do Distribution of seizures	121
do Gas Office Contingencies and salaries	139
do do Weights and Measures Office do do	134
do do "Gazette" Subscription	117
Moore, J. N. Contingencies and salary	106
Moore, T. Salary	105
Moore, Wm. do	99
Moreau, A. Salary	134, 139
Morency, L. Culler's fees	114
"Morning Chronicle" Subscription	130
"Morning Herald" do	129
"Morning Review" Advertising	124

I N D E X—*Continued.*

	PAGE.
Morrisette, Joseph	118
Morrow, John	137
Mossman, W. H.	128
Mulhern, M. M.	98
Mulligan, J.	101
Mullin, J. C.	27
Munro, H. D.	105, 140
Munro, Wm.	118
do	114
Murphy, F.	100
Murphy, M.	118
Murphy, M.	152
Murphy, Thomas	117
do	114
Murray, A. E.	101
"Muskoka Herald (The)"	130
Myrand, Louis	118
McAdam, J. J.	30
McAdam, Thomas	152
McAllister, A.	98
McAlpin Tobacco Co. (The)	27, 28, 29
McCloskey, J. R.	123
do	105
McCormack, John	118
McCormack, R. A.	126
McCoy, Wm.	98
McCoy, Pearson, Morrison & Forbes	109
McCuaig, A. F.	98
McCullough, A.	128
McDonald, J. A.	112
do	101
McDonald, John	133
McDonald, M. A.	105
McDonell, W. J.	133
McEachern, A.	102
McGill, A.	125
do	125
McGovern, Thos. P.	128
McGuire, F. J.	111
McGuire, Jas.	117
McInenly, Thomas	117
do	114
McIntyre, John	137
McKay, John	136
McKay & Co., John	150
McKay, Thos., heirs of	150
McKeand, J. C.	150
McKendry, Daniel	117
do	114
McKenzie, T. H.	133
McKinley & Northwood	126
McKimm, U. H.	100
McLanaghan, M.	103
McLeod, Col. J. F.	16
McManus & Fitzgerald	117
McNamara, M.	122
do	104
McNaughton, John	118
McNeill, J., jun.	124
McPeak, Wm.	117
do	114
McPherson, A. F.	99, 101
McPhie, D.	138
McSween, James	99
Nash, S. C.	105
"National (The)"	129
Neelands, H.	99, 102
Nettle, R.	123
New Brunswick Excise District	106
Nichols, J. T.	101
Culler's annuity	118
Contingencies and salary	106, 107,
Salary	128
Contingencies and salary	98
Salary	101
Refund	27
Salary	105, 140
Culler's expenses	118
do fees	114
Salary	100
Culler's annuity	118
Purchaser	152
Culler's expenses	117
do fees	114
Salary	101
Subscription	130
Culler's annuity	118
Refund	30
Purchaser	152
Contingencies and salary	98
Refund	27, 28, 29
Distribution of seizures	123
Salary	105
Culler's annuity	118
Chemicals, &c.	126
Salary	98
Law costs	109
Salary	98
do	128
Duty pay	112
Salary	101
Salary	133
Contingencies and salary	105
Salary	133
Contingencies and salary	102
Food analysis	125
Travelling expenses	125
Salary	128
Commission	111
Contingencies	117
Culler's expenses	117
do fees	114
Law costs	137
Contingencies and salary	136
Lessee	150
do	150
do	150
Culler's expenses	117
do fees	114
Contingencies and salary	133
do	126
Salary	100
do	103
Bill stamps account	16
Labor	117
Distribution of seizures	122
Salary	104
Culler's annuity	118
Inspection of staples	124
Culler's expenses	117
do fees	114
Salary	99, 101
Contingencies and salary	138
Salary	99
Contingencies and salary	105
Subscription	129
Salary	99, 102
do	123
Contingencies and salaries	106
Salary	101

I N D E X—Continued.

	PAGE.
Noël, Eli	117
do	114
Nolan, J. C.	152
Nolan, Miss Lizzie	108
"North Ontario Times"	137
"North-West Review"	137
do	131
Nova Scotia and Prince Edward Island	106
O'Brien, J. F.	131
O'Brien, J. F.	99
O'Brien, M.	117
do	114
O'Brien, W. J.	111
O'Connor, D.	109, 124, 137
O'Donnell, J.	99
Oertling, L.	108
O'Hagan, H.	123
O'Keefe, P. J.	123
Oland, J. C.	26, 27
Olivier, J. A.	135
O'Leary, F. J.— <i>Read T. J.</i>	112
O'Leary, T. J.— <i>See F. J.</i>	101
O'Leary, T. J.	101
Ontario Excise Districts	106
do B. & M. Co.	27
Orillia—Weights and Measures Office	133
O'Sullivan, Miss M. A.	108
Other receipts, Revenue from	6
do do Monthly deposits	20-23
do Revenue, Comparative statement showing monthly increase and decrease for 1887-88 and 1888-89	24, 25
Ottawa Excise Division	99, 100
do do	121
do Gas Company	126
do Gas Office	138
do Weights and Measures Office	134
Owen Sound—Excise Division	100
do do	121
"Packet (The)"	130
Panneton, G. E.	103
"Paris-Canada"	131
Park, J. D.	133
"Patrie (La)"	130
Patry, Thomas	117
do	114
Patterson, A. C.	136
Patton, James	116
Peck, T. F.	111
Peel, A.	150
Pennoyer, H. J.	104, 139
Pensky, B.	126
Perkins, E. L.	126
Perkins, L. A.	102
Perkins, Lyman	150
Perley & Pattee	150
Perry, B.	150
Perry, G. L.	103
Persons employed by the Inland Revenue Department, list of	142-148
Perth—Excise Division	100
Peterborough—Excise Division	100
do Gas Office	139
do Review	129
Petit, J. B.	134
Petrie, J. & J.	150
Petrie, Mrs.	150
Petroleum, Inspection Fees	18
do Number of packages inspected	82
do do Comparative Statement of Inspection Fees for 1887-88 and 1888-89	83
do Revenue from Inspection Fees	6

I N D E X—Continued.

	PAGE.
Petroleum, Revenue from Inspection Fees, Comparative Statement showing monthly increase or decrease for 1887-88 and 1888-89.....	24
Pictou Excise Division Contingencies and salaries.....	105
do Weights and Measures Office do do.....	136
Pile, T. G. Commission.....	111
Pinsonneault, A. Salary.....	103
Pinze, L. T. Lessee.....	150
Piper, Harry Contingencies and salary.....	134
Piquette, Ludger Commission.....	112
Pole, C. W. Salary.....	98
Poliquin, F. do.....	116
Pontiac "Advance" Subscription.....	131
Port Arthur Excise Division Contingencies and salary.....	100
Port Hope Gas Office do do.....	139
Postmaster, Ottawa do.....	137
Post Office do.....	119
do Department Bill stamps account.....	16
"Post, The" Subscription.....	129
do Orangeville do.....	130
Potter, Chas. Contingencies.....	108
Powell, Alex. Lessee.....	152
Powell, J. B. Contingencies and salary.....	98
Power, Richard Salary.....	116
Power, Thos. A. do.....	99
Pratt, L. G. Contingencies.....	108
"Presbyterian Witness (The)" Subscription.....	129
Prescott Excise Division Contingencies and salaries.....	100, 101
do do Distribution of seizures.....	121
"Presse Courante (La)" Subscription.....	130
"Presse (La)" do.....	130
Preventive Service Contingencies and salaries.....	113
do Vote for.....	43
Prince Albert "Times" Subscription.....	129
Prince Edward Island Excise District Contingencies and salaries.....	106
Provost, J. J. Salary.....	135
Pruneau, A. R. Contingencies.....	116
Pruneau, Hector Lessee.....	150
Purdie, S. A. Salary.....	139
Quain, R. do.....	128
Quebec Corporation Contingencies.....	116
do Culler's Office do and salaries.....	114, 116, 117
do "Daily Mercury" Subscription.....	129
do Excise District Contingencies and salaries.....	106
do do Division do do.....	104
do do do Distribution of seizures.....	122
do Gas Office Contingencies and salaries.....	139
do Harbor Commissioners Lessees.....	150
do Post Office Contingencies.....	116
do Weights and Measures Office do and salaries.....	134
Queen's Printer Lithographing.....	131
do Printing.....	131
Quinn, J. D. Salary.....	102, 103
Quirk, H. Refund.....	27
"Quotidien (Le)" Subscription.....	129
Rafferty, John Culler's annuity.....	118
Ramon, P. Salary.....	102
Rancour, N. Contingencies.....	116
Rankin, John Lessee.....	150
Ratchford, C. E. Commission.....	111
Raw Leaf Tobacco—Quantity for consumption.....	18
Reddan, C. Duty pay.....	112
Reddan, C. J. Salary.....	102
Reddin, James Contingencies and salary.....	136
Refunds.....	26-30
Regnier, P. Salary.....	102
Reid, Estate of Robert Purchaser.....	152
Renaud, A. Salary.....	105
Rennie, G. do.....	101
Revenue—Culling Timber.....	14
do Excise.....	6, 7

I N D E X—*Continued.*

	PAGE.
Revenue—Gas Inspection	33
do General	3
do Hydraulic and other Rents	12
do Law Stamps	33
do Minor Public Works	13
do Monthly deposits	20-23
do Weights and Measures	33
Richard, D. Salary	135
Richard, J. U. do	135
Richard, R. do	103
Richelieu Navigation Co. Lessee	150
“ Richmond Guardian ” Subscription	129
Ridgeway Wm. (London, Eng.) Sundry papers	131
Ritchie, D., & Co. Refunds	27, 28, 29
Robins, P. M. Salary	128
do Travelling expenses	131
Robson, James Salary	98
Rochester, John Lessee	150
Rogerson, J. M. Salary	101
Ross, H. E. do	136
Ross, S. F. do	98
Rouleau, J. Distribution of seizures	122
do Salary	104
Routh, A. J. Repairing clocks	131
Rowan, A. Contingencies and salary	140
Rowland, E. Salary	99
Rowland, F. Contingencies and salary	99
do Samples for analysis	124, 126
Russell, James A. Commission	111
Ryan, John B. Salary	135
Samuel, J. L. Refund	29
Samuel Rogers Oil Co. Ether and oil	126
“ Saturday Budget ” Subscription	129
School Trustees Lessees	150
Schrader, F. J. Refund	29
Schram, B. Salary	101
Schrimpton, Geo. Refund	27
“ Scientific American ” Subscription	129
Scovil, W. B. Contingencies and salary	135
Scullion, J. W. Salary	103
Seagram, J. Refund	30
Seath, D. Rent	119
Sedgewick, R. Professional services	110
Seizures—Distribution of	121-123
Seizures (Excise)—Recapitulation of	123
do do Revenue	6
do do Comparative Statement showing monthly increase or decrease for 1887-88 and 1888-89	24, 25
do do Monthly Deposits	20-23
do do Refunds	30
“ Sentinel (The) ” Subscription	131
Sexton, J. Salary	104
Shanacy, M. do	101
“ Shareholder (The) ” Subscription	129
Shaw, A. C. Law costs	109
Shaw, C. S., & Co. Contingencies	132
Shaw, J. F. Salary	128
Sherbrooke Excise Division Contingencies and salaries	104
do do Distribution of seizures	122
do do Gas Office Contingencies and salaries	139
do do Weights and Measures Office do	135
Simard, H. Salary	134
Simpson, A. F. Contingencies and salary	104
do Law costs	110
Sing, C. R. Commission	111
Sinon, E. H. Salary	98
Skead, Hon. James Lessee	150
Slattery, Ralph Salary	100
Slattery, Thomas do	133
Sleeman, George Refunds	27

I N D E X—Continued.

	PAGE.
Smith, Miss D.	128
“Smith’s Falls News”	129
Smyth, B. B.	105
Snuff—Quantity taken for consumption	18
Sorel Excise Division	104
“Spectator (The)”	129
do Annapolis	130
do Rapid City	131
Spence, F. H.	101
Spence, John	98
Spreman, J. J.	112
do	98
Spirits—Distilleries transactions	50, 51
do License fees	18
do Licenses issued, materials used and quantities produced	47
do do comparative for 1887-88 & 1888-89	49
do Quantity taken for consumption	18
do Revenue	6
do do Comparative Statement showing monthly increase or decrease for 1887-88 and 1888-89	24
do do Refund	26
do Warehouse transactions	52, 53
do do comparative for 1887-88 and 1888-89	54, 55
Spratt, Joseph	150
Stamps, Bill—Distributors’ account	16
do Gas—do	16, 37, 38
do do Revenue	33
do Law—Commission allowed	38
do do Distributors’ account	16, 38
do do Revenue	16, 33
do Weights and Measures—Destroyed or returned by distributors	34, 35
do do Distributors’ account	16, 34, 35
do do Revenue	33
Standish, J. G.	102
Starrs, M., & Son	30
“Star (The),” London, Eng.	130
Stewart, James	99
Stewart, N.	128
Stewart & Tanner.	109
Strathy, H. H.	109
Stratford Excise Division	101
do do	121
Stratton, W. C.	101, 102
do	121
do	124
Street, A. F.	111
Stunden, E.	30
“Sud (Le)”	131
Sullivan, J. D.	112
do	102
Sullivan, Timothy	152
Sundries	116
St. Catharines Excise Division	101
St. Denis, M. L.	108
St. Hyacinthe Excise Division	104
St. Johns Excise Division	105
do do	122, 123
do Gas Office	140
do Weights and Measures Office	135
St. Louis, A.	103
Ste. Marie, J. B. E. L.	103
Ste. Marie, L. C. A.	103
Talbot, A.	109
Tansey, J. P. F.	103
Taylor, H. J.	26, 27
Taylor, J. F.	99
Taylor, J. W.	102
Teakles, B. H.	128
Telegraph Co.	131
Telephone Co.	116
Terrebonne Excise Division	104

I N D E X—Continued.

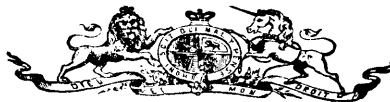
	PAGE.
Tétreau, N.	Lessee..... 150
Thomas, J. S.	Salary..... 133
Thompson, Abraham	Purchaser..... 152
Thompson, F. X.	Culler's annuity..... 118
Thompson & Perkins	Lessees..... 150
Thompson, Philip	Lessee..... 150
Three Rivers Excise Division	Contingencies and salaries..... 104
do Gas Office	do..... 139
do Weights and Measures Office	do..... 135
Tiern & McManus	Contingencies..... 116
Till, T. M.	Salary..... 98
"Times"	Subscription..... 130
do Almonte	do..... 130
do Brockville	do..... 130
do Moncton	do..... 130
Tobacco—Canadian Twist—Commission on sale of stamps for	112
do do	Vote for..... 45
do do	Comparative statement for 1887-88 and 1888-89..... 67
do do	Quantity taken for consumption..... 18
do do	Revenue account..... 6
do	License fees..... 18
do	Licenses issued, materials used, quantity produced..... 65
do do	do comparative statement for '87-88 and '88-89..... 67
do	Quantity taken for consumption..... 18
do	Raw leaf do..... 18
do	Revenue..... 71
do do	Comparative monthly statement showing monthly increase or decrease for 1887-88 and 1888-89..... 24, 25
do do	Refunds..... 27-20
do do	Warehouse transactions..... 69
do do	do Comparative statement for '87-88 and '88-39..... 70
do	Snuff—Quantity taken for consumption..... 18
do do	warehouse transactions..... 69
do do	do Comparative for 1887 88 and 1888-89..... 70
Tompkins, P.	Duty pay..... 112
do	Salary..... 105
Toronto Excise District	Contingencies and salaries..... 106
do Division	do..... 101, 102
do do	Distribution of seizures..... 121
Toronto Gas Office	Contingencies and salary..... 139
do Weights and Measures	do..... 134
do "World"	Subscription..... 129
Toupin, F. X. J. A.	Salary..... 103
Tourchot, A. L.	Food analysis..... 126
"Trait d'Union (Le)"	Subscription..... 130
Tremaine, L. E.	Commission..... 111
do	Contingencies and salary..... 135
Trenton "Advocate (The)"	Subscription..... 131
"Tribune"	do..... 130
Tuckett, John E.	Refunds..... 27, 28, 29
"Union Standard"	Subscription..... 131
"United Canada"	Advertising..... 124
do	Subscription..... 129
Urquhart, James	Salary..... 134
Vachon, J. B.	Culler's expenses..... 117
do	do fees..... 114
Valade, F. X.	Food analysis..... 125
Valin, Ernest	Salary..... 108
Valin, J. E.	do..... 128
"Vallée de l'Ottawa (La)"	Advertising..... 124
do	Subscription..... 130
"Vérité (La)"	do..... 131
Verrault, Edouard	Culler's annuity..... 118
Victoria Excise Division	Contingencies and salaries..... 106
do do	Distribution of Seizures..... 123
do Gas Office	Contingencies and salaries..... 140
do Weights and Measures Office	do..... 136
Villeneuve, J.	Salary..... 103
Villeneuve, Jas.	Culler's annuity..... 118
Vincent, J. L.	Contingencies and salary..... 103
"Volksblatt"	Subscription..... 130

I N D E X—*Concluded.*

	PAGE.
Vowell, A. W.	Commission 111
do	Salary 106
Wainwright, T. G.	do 105
Walker & Sons	Refund 27
Waller, J.	Extra servicet 108
do	Salary 100
Wallace, G. H.	Commission 111
Wallace, John, & Sons	Contingencies 141
Walsh, D.	Salary 102
Walsh, J. A.	do 108
Walsh, M. F.	do 128
do	Travelling expenses 131
Walsh, T. J.	Contingencies 117
do	Salary 116
Walsh, Wm.	Culler's annuity 118
Waters, G. A.	Salary 128
Watkins, J. A.	do 103
Watson, J.	Travelling expenses 125
Webb, Thomas	Lessee 150
Webster, Thomas	Inspection of staples 125
do	Salary 98
do	Travelling expenses 125
"Week (The)"	Subscription 130
"Weekly Despatch"	Advertising 124
do	Subscription 129
"Weekly Planet"	do 129
"Weekly Review"	do 131
"Weekly Standard"	do 130
"Weekly Times" (Peterborough)	do 131
Weights and Measures—Deputy Inspectors' account (old Divisions)	. . . . . 36
do	Expenditure (old Divisions) 41
do	do Pages 4 and 5. Details of 133-137
do	do Vote for 43
do	Inspectors' account 34
do	Revenue 33
do	do Monthly deposits 30, 33
do	do Refund 30
Weir, Jas.	Salary 102
"Welland Telegraph"	Subscription 129
Westman, Thomas	Salary 101
Weyms, C.	do 101
Whelan, W. F.	do 116
White, R.	Advertising 126
Whitehead, Mrs. J.	Contingencies 126
Whitney, Albert	Refund 26
Whitaker, Wm.	Salary 133
Wickwire, W. H.	Refund 26, 27
Williams, G.	Salary 106
Williams, H. M.	Commission 111
Williamson, J.	Salary 102
Wills, Edgar A.	Inspection of staples 124
Wilmot, John B.	Contingencies and salary 135
Wilson, D.	Salary 99
Wilson, Jos.	Commission 111
Wilson, R.	Salary 101
Windsor Excise District	Contingencies and salaries 106
do do Division	do do 102
do do Weights and Measures Office	do do 134
Winnipeg Excise Division	do do 106
do do	Distribution of seizures 123
do do Gas Office	Contingencies and salary 140
do do Weights and Measures Office	do do 136
Wiser, J. P., & Son	do 108
Wood Naphtha Warehouse	Officer in charge of 107
Woodward, G. W.	Salary 98
Wright, J. E.	Food analysis 126
Wright, R.	Salary 134
Wright, W. J.	Law costs 137
Yarmouth Weights and Measures Office	Contingencies and salary 136
Yates, J. M.	Salary 99
Young, Levi	Lessee 150

SIXTEENTH REPORT
ON
INSPECTION
OF
WEIGHTS, MEASURES AND GAS,
BEING
SUPPLEMENT No. 12 TO THE REPORT
OF THE
DEPARTMENT OF INLAND REVENUE,
1889.

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1890.

REPORT

OF THE

COMMISSIONER OF INLAND REVENUE

ON THE

INSPECTION OF WEIGHTS AND MEASURES, AND GAS.

To the Honorable
The Minister of Inland Revenue.

SIR,—I have the honor to submit herewith my report on the inspection of Weights and Measures and Gas, with the usual statements in relation thereto, for the year ended 30th June, 1889.

1. The total revenue collected during the year for the inspection of Weights and Measures was thirty six thousand and forty dollars and ninety-one cents (\$36,040.91,) as against thirty seven thousand eight hundred and eighty-five dollars and thirty-nine cents (\$37,885.39) collected during the year ended 30th June, 1888.

The total expenditure was sixty-seven thousand three hundred and ten dollars and fourteen cents (\$67,310.14) as against sixty-seven thousand four hundred and seventy dollars and sixty-eight cents (\$67,470.68) expended during the year ended 30th June, 1888.

2. Appendix "A" gives a summary statement of the expenditure and receipts of each inspection division.

Hamilton is the only division in which the receipts exceed the cost of collection.

3. In Appendices "B", "C" and "D" will be found a detailed statement of weights and measures and weighing machines presented for verification, verified, and rejected during the year.

The number of all descriptions may be summarily stated as follows:—

—	Presented.	Verified.	Rejected.	Percentage of Rejections.
Weights, Dominion.....	83,161	82,781	380	0.45
Measures of Capacity, Dominion.	85,805	85,405	400	0.46
Lineal Measures.....	4,274	4,101	173	4.04
Balances, equal arms.....	13,001	12,820	181	1.39
do Steelyards.....	5,485	5,442	43	0.78
do Platform Scales.....	22,612	22,341	271	1.19
Irregular Weights.....	4,334	4,246	88	2.03
do Measures.....	318	318		
Troy Weights.....	37	35	2	5.40

4. In order to comply with the requirements of Sec. 34 of the Weights and Measures Act, relative to the comparison of the Departmental with the Parliamentary copies of the Dominion standards of weight and length, I had the comparisons scientifically made by W. J. London Esq., Lecturer in Physics, University College, Toronto, whose report in full will be found in Appendix "H."

5. Since the date of my last report, Mr. Johnstone, Chief Inspector Standards Branch, has visited and inspected the offices, books, standards &c., of the divisions of Montreal, Ottawa, Toronto, Orillia, Hamilton, London, Windsor, Manitoba and British Columbia, taking in *en route* Brandon, Qu'Appelle and Calgary; he also carefully adjusted, verified and stamped the whole of the 50 lbs iron standards of weight in use in the above named divisions and offices. Mr. Johnstone reports having found the work progressing fairly well, and the public generally satisfied with the manner in which the Weights and Measures Act is now being administered.

6. I again take the liberty to call your attention to and urge upon you the necessity of immediately securing the services of a first class practical scale maker to attend to the repairing and adjusting of the "local" standards &c. It is really next thing to an impossibility, to keep this branch of the service in anything like proper condition without the mechanical assistance suggested.

INSPECTION OF GAS.

7. The total revenue collected during the year for the inspection of gas and gas meters was seven thousand nine hundred and twenty-two dollars and seventy-five cents (\$7,922.75) as compared with six thousand nine hundred and forty-six dollars and sixty-five cents, (\$6,946.65) collected during the year 1887-88.

The total expenses were eighteen thousand five hundred and thirty-eight dollars and ninety-six cents, (\$18,538.96) as against twenty thousand eight hundred and ninety-four dollars and ninety-eight cents, (\$20,894.98) during the year ended 30th June, 1888.

8. Appendix "E" gives a summary statement of the expenditure and receipts of each gas Inspection District.

9. The details of gas meters will be found in Appendix "F". The result, as compared with the previous year, may be stated as follows :—

	Presented for verification.	Finally rejected.
1887-88.....	7,945	158
1888-89.....	9,629	198

Illuminating Power.

10. A statement of the illuminating power and purity of gas inspected during the year will be found in Appendix "G."

The illuminating power, where inspection has been made, has been as follows :—

Places.	Number of tests made.	Number of times below standard.	Places.	Number of tests made.	Number of times below standard.
Belleville.....	36	1	St. Thomas.....	12	0
Brockville.....	16	0	Toronto.....	104	0
Brantford.....	12	0	Windsor.....	12	0
Chatham.....	12	0	Woodstock.....	12	0
Cobourg.....	11	0	Montreal.....	108	0
Cornwall.....	12	5	Quebec.....	12	0
Dundas.....	12	0	Sherbrooke.....	12	0
Guelph.....	12	0	Three Rivers.....	52	1
Hamilton.....	12	0	Chatham, N.B.....	0	0
Ingersoll.....	12	0	Fredericton.....	11	0
Kingston.....	46	0	St. John.....	90	0
Lindsay.....	12	0	Moncton.....	0	0
London.....	36	0	Halifax.....	24	0
Napanee.....	0	0	Pictou.....	12	0
Ottawa.....	36	19	Yarmouth.....	12	2
Peterborough.....	12	0	Charlottetown.....	37	0
Port Hope.....	11	0	Winnipeg.....	12	0
Stratford.....	11	0	Victoria, B.C.....	28	0
St. Catharines.....	12	0			

From the preceding table it will be seen that a very great improvement has been made in the illuminating power of the gas supplied to consumers during the year covered by this report, Ottawa and Cornwall being the only two places whose record is greatly deficient.

Tests for purity.

11. Gas has only been tested regularly for sulphur and ammonia at Ottawa, Toronto, Montreal, Quebec, St. John and Halifax.

12. In Ottawa the total number of tests made was :—

For sulphur, 25 tests, once in excess of standard.

For ammonia, 25 tests, never in excess.

For sulphuretted hydrogen, 36 tests, never in excess.

13. In Toronto :—

For sulphur, 24 tests, none below.

For ammonia, 24 tests, none below.

For sulphuretted hydrogen, 104 tests, once present.

14. In Montreal :—

For sulphur, 49 tests, 22 times in excess.

For ammonia, 49 tests, never in excess.

For sulphuretted hydrogen, 108 tests, never present.

15. In Quebec :—

For sulphur, 24 tests, never in excess.

For ammonia, 24 tests, never in excess.

For sulphuretted hydrogen, 24 tests, never present.

16. In St. John N. B. :—

For sulphur, 49 tests, never in excess.

For ammonia, 49 tests do

For sulphuretted hydrogen, 90 tests, never present.

17. In Halifax :—

For sulphur, 24 tests, never in excess.

For ammonia, 24 tests do

For sulphuretted hydrogen, 24 tests, never present.

18. In addition to the foregoing, tests for sulphuretted hydrogen have been made at each of the following places, where illuminating power has been tested, with the following results :—

Places.	Number of tests.	Present.	Places.	Number of tests.	Present.
Belleville	36	2	Stratford	12	1
Brantford	12	0	Stratford, 2nd	7	3
Brockville	16	0	St. Thomas	12	0
Chatham	12	0	St. Catharines	12	0
Cobourg	11	0	Windsor	12	0
Cornwall	12	2	Woodstock	12	0
Dundas	12	1	Sherbrooke	12	0
Guelph	12	0	Three Rivers	52	0
Hamilton	12	0	Chatham, N. B.	0	0
Ingersoll	12	0	Fredericton	11	3
Kingston	46	0	Moncton	0	0
Lindsay	12	0	Pictou	12	0
London	36	0	Yarmouth	12	0
Napanee	36	0	Charlottetown	37	0
Peterborough	12	1	Winnipeg	12	0
Port Hope	11	0	Victoria	28	0

REPORT OF PROGRESS.

19. Since the date of my last report, gas inspection offices have been fitted up and the inspection of gas and gas meters regularly established at Galt, Listowell and

Owen Sound. The gas inspection office at Stratford has been removed and conveniently fitted up in the basement of the Government building there. Three of the four American meter provers purchased by the Department, between two and three years ago, which were found not to comply with our Gas Inspection Act as regards the required 3 inch pressure, have been altered and re-graded so as to meet the requirements of the Act,—they are now in the offices at Toronto, Hamilton and London. The English meter provers at those places, which were replaced by the American, were sent to Hamilton, where they were re-lined with rolled copper, and thus made more durable and better in every way than they were when new. They are now set up and in use in the Galt, Listowell and Owen Sound offices.

Four "Aubin" Photometers were sent to Hamilton—three from Montreal and one from the Department. After overhauling, &c., three of these photometers were set up in the Galt, Listowell and Owen Sound offices. The fourth is now at Hamilton ready for shipment to any point where it may be required.

During the present year, the Department has had made by Messrs Wallace & Son, of Hamilton, four meter provers and four photometers.

The meter provers are, as regards material, workmanship and style of finish, far superior to anything of the kind hitherto furnished the Government by either English or American makers, and at considerably less cost.

As several important improvements, suggested by Mr. Inspector McPhie, have been adopted by the makers, the photometers made by Messrs. Wallace & Son are, in many respects, much superior to the original sample.

It will be seen by the foregoing that the Department has on hand at present four full sets of gas inspection apparatus, and one spare photometer. Gas inspection is asked for at Berlin, Sarnia, Barrie, Napanee and Deseronto.

The fitting up of new gas inspection offices at Galt, Listowell and Owen Sound, and the removal and re-fitting of the Stratford office; the altering and re-grading of the American meter provers, the re-lining and repairing of the English holders, the overhauling and repairing of the four Aubin photometers, with various improvements, were all done under the immediate supervision of Mr. McPhie, Gas Inspector, Hamilton, to whom much credit is due for his valuable and painstaking services.

Respectfully submitted.

EDWARD MIALL.

Commissioner.

APPENDIX A.

STATEMENT of Expenditure and Receipts for Year ended 30th June, 1889.

Inspection Divisions.	Inspectors and Assistant Inspectors.	EXPENDITURE.								Receipts.						
		Salaries.	Seizure Expenses.	Special Assistance.	Rent.	Travelling Expenses.	Sundries.	Total.								
		\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.					
<i>Province of Ontario.</i>																
Belleville	Wm. Johnson.....	2,300	00				37	50	489	19	237	19	3,169	64	1,271	54
	Thos. Slattery.....															
	Samuel Irwin.....															
Hamilton	T. H. McKenzie.....	5,028	99						425	46	491	38	5,945	83	10,115	22
	John McDonald.....															
	W. G. McDonnell.....															
	Thos. Beattie.....															
	C. E. S. Black.....															
	A. Marentette.....															
	Robt. Magness.....															
J. D. Park.....																
Kingston	J. A. Macdonald.....	2,200	00				90	00	614	94	307	23	3,212	17	1,676	39
	W. W. Giffin.....															
	Wm. Whitteker.....															
London	Jas. Egan.....	2,400	00						467	72	106	34	2,974	06	1,798	49
	D. Coughlin.....															
	Jos. S. Thomas.....															
Orillia	G. J. Bolster.....	1,700	00						481	75	52	50	2,234	25	1,309	24
	John Lyons.....															
Ottawa	A. Code.....	2,900	00										4,075	65	1,644	62
	M. Gorman.....															
	John Cosgrove.....															
	Pat. Lynch.....															

Toronto..	Harry Piper R. J. Wright D. Kinnee R. Milligan	3,300 00			486 27	94 36	3,880 63	2,544 12	
Windsor	W. J. Hayward R. A. Hughes District Inspector.	1,443 55	80 68		1,020 10	94 68	2,648 01	2,453 23	
		21,272 54	186 44	377 50	4,792 25	1,529 36	28,158 09	22,812 85	
<i>Province of Quebec.</i>									
Montreal	J. O. Chalut J. R. Urquhart J. T. Dorion S. Dillon J. A. Daoust F. L. Desrivieres	4,850 00	10 00		543 53	286 73	5,640 86	5,219 64	
Quebec	B. E. Bourassa W. Adams H. Simard J. B. Petit F. X. Chabot M. J. Kelly	3,000 00		42 00	586 53	225 02	4,453 55	1,950 85	
Sherbrooke	E. Clark Jos. S. Baker J. N. Richard	2,200 00			416 29	111 43	2,727 72	778 83	
Three Rivers	J. A. Olivier J. J. Provost P. C. A. Bruneau	2,241 66		20 00	300 60	29 47	2,591 73	1,072 96	
		12,891 66	10 60	62 00	1,846 95	602 65	15,413 86	9,022 28	

APPENDIX A—Continued.
 STATEMENT of Expenditure and Receipts for Year ended 30th June, 1889—Continued.

Inspection Divisions.	Inspectors and Assistant Inspectors.	EXPENDITURE.							Receipts.
		Salaries.	Seizure Expenses.	Special Assistance.	Rent.	Travelling Expenses.	Sundries.	Total.	
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Province of New Brunswick.</i>									
Fredericton	E. C. Freeze Geo. Bois	1,600 00				195 08	23 23	1,818 31	238 25
King's	W. B. Scovil David Richard	1,300 00				273 82	19 36	1,593 18	433 19
St. John	J. B. Wilmet. E. Cowan	1,800 00				1 78	12 97	1,814 75	542 71
		4,700 00				470 68	55 56	5,226 24	1,214 15
<i>Province of Nova Scotia.</i>									
Cape Breton	L. E. Tremaine	800 00			70 00	9 00	62 69	941 69	73 35
Halifax	J. B. Ryan Edward Kelly	1,291 62			222 50	18 60	83 70	1,616 42	369 02
Pictou	J. McKay	900 00				116 61	40 65	1,037 26	352 68
Yarmouth	Chas. Allison District Inspector	1,000 00				253 29	16 82	1,270 11	235 07
		3,991 62			292 50	416 20	208 63	4,908 95	1,030 12

APPENDIX

RETURN of the Weights and Measures Inspected during the Fiscal Year
tion, Verified and Rejected, for each Division, for

NAME OF INSPECTION OFFICE.	WEIGHTS.								
	Dominion.			Irregular.			Troy.		
	Brought for Verification.	Verified.	Finally Rejected.	Brought for Verification.	Verified.	Finally Rejected.	Brought for Verification.	Verified.	Finally Rejected.
<i>Ontario.</i>									
Belleville.....	2,061	2,061	.....	197	197	.....	.....	.....	.....
Hamilton.....	20,004	20,004	.....	163	163	.....	.....	.....	.....
Kingston.....	2,504	2,364	140	250	193	57	.....	.....	.....
London.....	1,257	1,257	.....	88	88	.....	.....	.....	.....
Orillia.....	1,823	1,823	.....	118	118	.....	.....	.....	.....
Ottawa.....	3,416	3,412	4	271	271	.....	.....	.....	.....
Toronto.....	6,330	6,330	.....	.....	.....	.....	12	10	2
Windsor.....	4,328	4,324	4	306	304	2	.....	.....	.....
	41,723	41,575	148	1,393	1,334	59	12	10	2
<i>Quebec.</i>									
Montreal.....	15,689	15,577	112	694	680	14	9	9	.....
Quebec.....	9,302	9,259	43	1,035	1,028	7	.....	.....	.....
Sherbrooke.....	1,189	1,187	2	128	128	.....	.....	.....	.....
Three Rivers.....	4,167	4,163	4	383	382	1	.....	.....	.....
	30,347	30,186	161	2,240	2,218	22	9	9	.....
<i>New Brunswick.</i>									
Fredericton.....	453	453	.....	62	62	.....	.....	.....	.....
Kings.....	913	913	.....	104	104	.....	.....	.....	.....
St. John.....	1,359	1,359	.....	172	172	.....	.....	.....	.....
	2,725	2,725	.....	338	338	.....	.....	.....	.....
<i>Nova Scotia.</i>									
Cape Breton.....	90	90	.....	7	7	.....	.....	.....	.....
Halifax.....	1,205	1,205	.....	125	125	.....	.....	.....	.....
Pictou.....	511	485	26	58	51	7	.....	.....	.....
Yarmouth.....	618	618	.....	151	151	.....	.....	.....	.....
	2,424	2,398	26	341	334	7	.....	.....	.....
<i>Prince Edward Island.</i>									
Charlottetown.....	540	540	.....	15	15	.....	.....	.....	.....
<i>Manitoba.</i>									
Winnipeg.....	5,050	5,005	45	.....	.....	.....	.....	.....	.....
<i>British Columbia.</i>									
Victoria.....	352	352	.....	7	7	.....	16	16	.....

B.

ended 30th June, 1889, showing the Total Number brought for Verification each Province, and for the whole Dominion.

DOMINION MEASURES OF CAPACITY.					MEASURES OF LENGTH.			BALANCES, &c.								
								Equal Armed.			Steelyards.			Platform Scales, Weigh Bridges, &c.		
Brought for Verification.	Verified.	Finally Rejected.	Brought for Verification.	Verified.	Finally Rejected.	Brought for Verification.	Verified.	Finally Rejected.	Brought for Verification.	Verified.	Finally Rejected.	Brought for Verification.	Verified.	Finally Rejected.		
1,683	1,683	1	1	36	36	335	335	92	92	734	733	1				
4,634	4,629	5	10	52	51	4,061	4,048	13	3,874	3,872	2	7,485	7,464	21		
10,587	10,273	314	199	202	128	403	358	45	47	35	12	1,100	1,023	77		
10,664	10,663	1		80	80	227	226	1	63	62	1	778	758	20		
1,626	1,626			362	313	49	334	334	109	109		874	872	2		
3,140	3,134	6	2	295	295		489	488	1	1		1,258	1,258			
11,252	11,252		52	213	213		973	973	490	490		1,388	1,388			
2,842	2,840	2		380	379	1	788	788	114	114		1,751	1,729	22		
46,428	46,100	328	264	264	1,620	1,495	125	7,610	7,550	60	4,790	4,775	15	15,368	15,225	143
18,454	18,454		18	1,303	1,303		2,154	2,118	36	427	412	15	2,768	2,731	37	
5,605	5,603	2		709	681	28	1,220	1,204	16	38	35	3	543	535	8	
1,660	1,626	34		149	144	5	186	179	7	21	21		446	421	25	
3,959	3,931	28		206	199	7	603	574	29	17	17		590	576	14	
29,678	29,614	64	18	2,367	2,327	40	4,163	4,075	88	503	485	18	4,347	4,263	84	
719	719						75	75		5	5		172	172		
942	942			4	4		154	154		24	24		340	337	3	
3,319	3,317	2	1	18	18		241	240	1	21	21		273	273		
4,980	4,978	2	1	22	22		470	469	1	50	50		785	782	3	
185	185			16	16		15	15					30	30		
1,363	1,363		19	35	35		155	155		14	13	1	254	254		
810	806	4	4	41	33	8	118	96	22	11	11		244	233	11	
733	732	1	12	123	123		114	113	1	25	25		170	169	1	
3,091	3,086	5	35	215	207	8	402	379	23	50	49	1	698	686	12	
297	297			11	11		95	95		5	5		237	237		
1,209	1,208	1		39	39		208	202	6	45	43	2	934	905	29	
122	122						53	50	3	42	35	7	243	243		

APPENDIX

RETURN of the Weights and Measures Inspected during the Fiscal Year
tion, Verified and Rejected, for each Division, for

RECAPITU

NAME OF INSPECTION OFFICE.	WEIGHTS.								
	Dominion.			Irregular.			Troy.		
	Brought for Verification.	Verified.	Finally Rejected.	Brought for Verification.	Verified.	Finally Rejected.	Brought for Verification.	Verified.	Finally Rejected.
Ontario.....	41,723	41,575	148	1,393	1,334	59	12	10	2
Quebec.....	30,347	30,186	161	2,240	2,218	22	9	9	2
New Brunswick.....	2,725	2,725	.....	338	338	.....	.....	.....	.....
Nova Scotia.....	2,424	2,398	26	341	334	7	.....	.....	.....
Prince Edward Island.....	540	540	.....	15	15	.....	.....	.....	.....
Manitoba.....	5,050	5,005	45	.....	.....	.....	.....	.....	.....
British Columbia.....	352	352	.....	7	7	.....	16	16	.....
Total.....	83,161	82,781	380	4,334	4,246	88	37	35	2

B—*Concluded.*

ended 30th June, 1889, showing the Total Number brought for Verification each Province, and for the whole Dominion.

LATION.

DOMINION MEASURES OF CAPACITY.						MEASURES OF LENGTH.			BALANCES, &C.								
									Equal Armed.			Steelyards.			Platform Scales, Weigh Bridges, &c.		
Brought for Verification.	Verified.	Finally Rejected.	Brought for Verification.	Verified.	Finally Rejected.	Brought for Verification.	Verified.	Finally Rejected.	Brought for Verification.	Verified.	Finally Rejected.	Brought for Verification.	Verified.	Finally Rejected.			
46,428	46,100	328	264	264	1,620	1,495	125	7,610	7,550	60	4,790	4,775	15	15,368	15,225	143	
29,678	29,614	64	18	18	2,367	2,327	40	4,163	4,075	88	503	485	18	4,347	4,263	84	
4,980	4,978	2	1	1	22	22	...	470	469	1	50	50	...	785	782	3	
3,091	3,086	5	35	35	215	207	8	402	379	23	50	49	1	698	686	12	
297	297	...	...	...	11	11	...	95	95	...	5	5	...	237	237	...
1,209	1,208	1	...	...	39	39	...	208	202	6	45	43	2	934	905	29
122	122	...	...	...	...	...	...	53	50	3	42	35	7	243	243	...
85,805	85,405	400	318	318	4,274	4,101	173	13,001	12,820	181	5,485	5,442	43	22,612	22,341	271	

APPENDIX

RETURN showing the Number of Dominion Weights and Lineal Measures during the Fiscal Year

DIVISION.	DOMINION										
	Avoir										
	60 lbs.	50 lbs.	30 lbs.	20 lbs.	10 lbs.	5 lbs.	3 lbs.	2 lbs.	1 lbs.	8 ozs.	4 ozs.
<i>Ontario.</i>											
Belleuille.....					3	36	103	400	382	267	252
Hamilton.....					2	344	2,658	4,456	4,664	1,563	1,491
Kingston.....		6		2	3	85	145	389	424	367	319
London.....						16	100	258	208	150	147
Orillia.....					1	37	111	361	325	228	214
Ottawa.....					4	107	229	597	559	467	447
Toronto.....	10		1	2	32	228	625	1,045	1,018	781	690
Windsor.....						50	273	786	777	572	528
<i>Quebec.</i>											
	10	6	1	4	45	903	4,244	8,292	8,357	4,395	4,088
Montreal.....	72	89	4	10	58	971	1,189	2,214	2,172	2,134	2,029
Quebec.....		85	42	72	231	642	664	1,416	1,382	1,288	1,160
Sherbrooke.....				1	15	59	113	221	189	157	155
Three Rivers.....		13	3	4	19	282	323	701	663	627	585
<i>New Brunswick.</i>											
	72	187	49	87	323	1,954	2,289	4,552	4,406	4,206	3,929
Fredericton.....						7	8	116	85	65	62
King's.....						28	36	237	169	127	106
St. John.....						38	28	312	259	208	172
<i>Nova Scotia.</i>											
						73	72	665	513	400	340
Cape Breton.....						2	2	28	18	10	8
Halifax.....		8		3	3	59	36	274	224	159	137
Pictou.....						8	18	128	111	68	59
Yarmouth.....		1	1	1	2	11	17	150	113	90	81
<i>Prince Edward Island.</i>											
		9	1	4	5	80	73	580	466	327	285
Charlottetown.....						14	19	147	98	74	60
<i>Manitoba.</i>											
Winnipeg.....					231	559	751	1,496	1,246	412	112
<i>British Columbia.</i>											
Victoria.....						2	14	75	56	54	51

C.

of each Denomination presented for Verification in each Inspection Division ended 30th June, 1889.

WEIGHTS.								LINEAL MEASURES.						
dupois.								Troy Weights.	Irregular Weights.	Yard.	$\frac{1}{2}$ yard.	2 feet.	1 foot.	Total number Verified.
2 ozs.	1 oz.	8 drs.	4 drs.	2 drs.	1 dr.	$\frac{1}{2}$ dr.	Total number Verified.							
241	195	121	44	9	4	4	2,061	197	36					
1,478	1,447	1,327	568	3	3	4	20,004	163	52					
286	251	150	55	14	6	2	2,504	250	202					
145	119	96	12	2	3	1	1,257	88	80					
195	178	104	45	12	8	4	1,823	118	362					
386	320	205	74	14	5	2	3,416	271	295					
617	544	383	247	51	55	1	6,330	12	213					
486	431	283	118	19	4	1	4,328	306	380					
3,834	3,485	2,669	1,163	124	88	15	41,723	12	1,393	1,620				
1,863	1,635	972	225	23	27	2	15,689	9	694	1,303				
1,000	803	384	131	1	1		9,302		1,035	709				
126	95	44	12	2			1,189		128	149				
444	322	160	20	1			4,167		383	206				
3,433	2,855	1,560	388	27	28	2	30,347	9	2,240	2,367				
53	42	13	2				453		62					
96	73	23	7	6	5		913		104	4				
162	137	35	8				1,359		172	18				
311	252	71	17	6	5		2,725		338	22				
8	7	4	3				90		7	16				
116	102	73	11				1,205		125	35				
50	33	22	11	2	1		511		58	39	2			
64	57	28	2				618		151	123				
238	199	127	27	2	1		2,424		341	213	2			
56	50	18	4				540		15	11				
87	75	47	25	5	4		5,050			39				
44	34	19	3				352	16	7					

APPENDIX

RETURN showing the Number of Dominion Weights and Lineal Measures during the Fiscal Year

DIVISION.	DOMINION										
	Avoir										
	60 lbs.	50 lbs.	30 lbs.	20 lbs.	10 lbs.	5 lbs.	3 lbs.	2 lbs.	1 lb.	8 ozs.	4 ozs.
<i>Ontario.</i>											
Belleuille					3	36	103	400	382	267	252
Hamilton					2	344	2,658	4,456	4,664	1,563	1,491
Kingston		6		2	3	81	144	361	397	336	300
London						16	100	258	208	150	147
Orillia					1	37	111	361	325	228	214
Ottawa					4	107	229	596	558	466	447
Toronto	10		1	2	32	228	625	1,045	1,018	781	690
Windsor						50	273	786	777	569	528
<i>Quebec.</i>											
	10	6	1	4	45	899	4,243	8,263	8,329	4,360	4,069
Montreal	72	89	4	10	58	970	1,188	2,192	2,152	2,113	2,004
Quebec		85	42	72	231	642	661	1,405	1,373	1,281	1,154
Sherbrooke				1	15	59	113	221	189	156	154
Three Rivers		13	8	4	19	282	323	699	662	626	585
<i>New Brunswick.</i>											
	72	187	49	87	323	1,953	2,285	4,517	4,376	4,176	3,897
Fredericton						7	8	116	85	65	62
King's						28	36	237	169	127	106
St. John						38	28	312	259	208	172
<i>Nova Scotia.</i>											
						73	72	665	513	400	340
Cape Breton						2	2	28	18	10	8
Halifax		8		3	3	59	36	274	224	159	137
Pictou						8	18	119	104	64	54
Yarmouth		1	1	1	2	11	17	150	113	90	81
<i>Prince Edward Island.</i>											
		9	1	4	5	80	73	571	459	323	280
Charlottetown						14	19	147	98	74	60
<i>Manitoba.</i>											
Winnipeg					231	556	751	1,487	1,233	405	108
<i>British Columbia.</i>											
Victoria						2	14	75	56	54	51

C—Continued.

of each Denomination, Verified in each Inspection Division ended 30th June, 1889.

WEIGHTS.								LINEAL MEASURES.						
dupois.								Troy Weights.	Irregular Weights.	Yard.	½ yard.	2 feet.	1 foot.	Total Number Verified.
2 ozs.	1 oz.	8 drs.	4 drs.	2 drs.	1 dr.	½ dr.	Total Number Verified.							
241	195	121	44	9	4	4	2,061	197	36					
1,478	1,447	1,327	568	3	3	3	20,004	163	51					
269	240	148	55	14	6	2	2,364	193	128					
145	119	96	12	2	3	1	1,257	88	80					
195	178	104	45	12	8	4	1,823	118	313					
385	320	205	74	14	5	2	3,412	271	295					
617	544	383	247	51	55	1	6,330	10	213					
485	431	283	118	19	4	1	4,324	304	379					
3,815	3,474	2,667	1,163	124	88	15	41,575	10	1,334	1,495				
1,848	1,628	972	225	23	27	2	15,577	9	680	1,303				
997	800	383	131	1	1		9,259		1,028	681				
126	95	44	12	2			1,187		128	144				
444	322	160	20	1			4,163		382	199				
3,415	2,845	1,559	388	27	28	2	30,186	9	2,218	2,327				
53	42	13	2				453		62					
96	73	23	7	6	5		913		104	4				
162	137	35	8				1,359		172	18				
311	252	71	17	6	6		2,725		338	22				
8	7	4	3				90		7	16				
116	102	73	11				1,205		125	35	2			
50	33	22	10	2	1		485		51	31				
64	57	28	2				618		151	123				
238	199	127	26	2	1		2,398		334	205	2			
56	50	18	4				540		15	11				
84	71	46	24	5	4		5,005			39				
44	34	19	3				352	16	7					

APPENDIX

RETURN showing the Number of Dominion Weights and Lineal Measures during the Fiscal Year

DIVISION.	DOMINION										
	Avoir										
	60 lbs.	50 lbs.	30 lbs.	20 lbs.	10 lbs.	5 lbs.	3 lbs.	2 lbs.	1 lb.	8 ozs.	4 ozs.
<i>Ontario.</i>											
Hamilton						4	1	28	27	31	19
Kingston											
Orillia								1	1	1	
Ottawa											
Toronto											
Windsor										3	
<i>Quebec.</i>						4	1	29	28	35	19
Montreal						1	1	22	20	21	25
Quebec							3	11	9	7	6
Sherbrooke										1	1
Three Rivers								2	1	1	
<i>Nova Scotia.</i>						1	4	35	30	30	32
Pictou								9	7	4	5
<i>Manitoba.</i>											
Winnipeg						3		9	13	7	4

C—Concluded.

of each Denomination rejected in each Inspection Division.
ended 30th June, 1889.

WEIGHTS.								Troy Weights.	Irregular Weights.	LINEAL MEASURES.				
dupois.										Yard.	$\frac{1}{2}$ Yard	2 Feet.	1 Foot.	Total Number Rejected.
2 ozs.	1 oz.	8 drs.	4 drs.	2 drs.	1 dr.	$\frac{1}{2}$ dr.	Total Number Rejected.							
17	11	2					140		57	1				
										74				
							4			49				
1								2						
1							4		2	1				
19	11	2					148	2	59	125				
15	7						112		14					
3	3	1					43		7	28				
							2			5				
							4		1	7				
18	10	1					161		22	40				
			1				26		7	8				
3	4	1	1				45							

APPENDIX

RETURN showing the Number of Dominion Measures of Capacity, Balances in each Inspection Division, during

Division.	MEASURES OF CAPACITY.										
	Dominion.										
	Bushel.	$\frac{1}{2}$ Bushel.	Peck.	Gallon.	$\frac{1}{2}$ Gallon.	Quart.	Pint.	$\frac{1}{2}$ Pint.	Gill.	$\frac{1}{2}$ Gill.	Total Number Presented.
<i>Ontario.</i>											
Belleville	7	11	22	156	278	666	483	58	2	.....	1,683
Hamilton	12	168	242	537	711	1,539	1,264	161	.....	.....	4,634
Kingston	182	1,542	1,881	2,488	1,300	1,988	1,098	97	11	.....	10,587
London	1	171	143	993	1,579	3,364	3,734	679	.....	.....	10,664
Orillia .....	.....	9	16	190	397	574	390	30	11	9	1,626
Ottawa .....	.....	115	124	388	536	842	747	305	83	.....	3,140
Toronto	3	36	310	1,030	2,282	3,663	3,438	488	2	.....	11,252
Windsor	2	108	118	484	569	910	565	83	2	1	2,842
	207	2,160	2,856	6,266	7,652	13,546	11,719	1,901	111	10	46,428
<i>Quebec.</i>											
Montreal .....	.....	868	944	2,942	2,800	3,354	3,636	2,420	1,488	2	18,454
Quebec	3	173	147	722	1,045	1,157	1,177	821	352	8	5,605
Sherbrooke	1	61	71	204	401	551	246	97	27	1	1,660
Three Rivers .....	.....	321	174	536	831	860	629	403	149	56	3,959
	4	1,423	1,336	4,404	5,077	5,922	5,688	3,741	2,016	67	29,678
<i>New Brunswick.</i>											
Fredericton .....	.....	32	28	162	229	151	82	31	4	.....	719
King's .....	.....	1	1	206	331	260	118	23	2	.....	942
St. John .....	.....	461	261	471	723	600	481	226	96	.....	3,319
	.....	494	290	839	1,283	1,011	681	280	102	.....	4,980
<i>Nova Scotia.</i>											
Cape Breton .....	.....	12	5	8	20	68	24	48	.....	.....	185
Halifax	3	83	55	224	200	297	308	118	65	10	1,363
Pictou .....	.....	13	11	90	241	278	141	36	.....	.....	810
Yarmouth	12	25	14	138	230	187	102	24	1	.....	733
	15	133	85	460	691	830	575	226	66	10	3,091
<i>Prince Edward Island.</i>											
Charlottetown	3	5	.....	6	23	154	78	28	.....	.....	297
<i>Manitoba.</i>											
Winnipeg	57	48	2	85	195	493	302	27	.....	.....	1,209
<i>British Columbia.</i>											
Victoria .....	.....	.....	.....	.....	26	24	48	24	.....	.....	122

D.

and Weighing Machines of each Denomination presented for Verification in the Fiscal Year ended 30th June, 1889.

IRREGULAR MEASURES	BALANCES.													Total Number Presented.	
	With Equal Arms.				Steelyards, with Divided Arms.				Weigh-bridges, or Platform Scales.						
	Presented.	5 lbs. and under.	5 lbs. to 50 lbs.	50 lbs. to 100 lbs.	100 lbs. and upwards.	500 lbs. and under.	500 lbs. to 1,000 lbs.	1,000 lbs. to 2,000 lbs.	2,000 lbs. to 4,000 lbs.	250 lbs. and under.	250 lbs. to 500 lbs.	500 lbs. to 2,000 lbs.	2,000 lbs. to 4,000 lbs.		4,000 lbs. to 6,000 lbs.	6,000 lbs. and upwards.
1	72	263			89	2	1		285	57	257	72	25	38	1,161
10	1,541	2,520			3,501	114	257	2	3,669	604	2,620	402	58	132	15,420
199	115	282	6		46	1			406	147	399	60	15	73	1,550
	67	160			62	1			233	27	390	51	8	69	1,068
	95	239			105		1	3	328	23	380	69		74	1,317
2	49	440			1				594	147	420	33	39	25	1,748
52	371	602			480	4	4	2	629	74	432	87	39	127	2,851
	285	503			113	1			760	109	616	143	21	102	2,653
264	2,595	5,009	6		4,397	123	263	7	6,904	1,188	5,514	917	205	640	27,768
18	455	1,692		7	396	4	1	26	778	679	967	121	125	98	5,349
	249	889	25	57	35	2		1	90	253	170	16	5	9	1,801
	28	158			31				155	99	150	7	22	13	653
	26	528	43	6	16	1			165	188	213	8	8	8	1,210
18	758	3,267	68	70	468	7	1	27	1,188	1,219	1,500	152	160	128	9,013
	20	55			4	1			84	36	42	7		3	252
	36	92	25	1	24				164	98	56	5	8	9	518
1	39	202				21			85	111	55	14	5	3	535
1	95	349	25	1	28	22			333	245	153	26	13	15	1,305
	3	12							13	4	3	3	1	6	45
19	23	127	4	1	8	3	2	1	92	59	89	10	1	3	423
4	24	94			11				116	64	34	3	14	13	373
12	26	73	3	12	25				118	31	11	2	5	3	309
35	76	306	7	13	44	3	2	1	339	158	137	18	21	25	1,150
	25	69	1		4			1	89	34	87	11	10	6	337
	19	186	3		45				353	108	295	100	36	42	1,187
	16	37			38	4			103	26	86	9	9	10	338

APPENDIX

RETURN showing the Number of Dominion Measures of Capacity, Balances each Inspection Division, during the

DIVISION.	MEASURES OF CAPACITY.									Total No. Verified.	
	Dominion.										
	Bushel.	$\frac{3}{4}$ Bushel.	Peck.	Gallon.	$\frac{1}{2}$ Gallon.	Quart.	Pint.	$\frac{1}{2}$ Pint.	Gill.		$\frac{1}{2}$ Gill.
<i>Ontario.</i>											
Belleville	7	11	22	156	278	666	483	58	2	.....	1,683
Hamilton	12	167	238	537	711	1,539	1,264	161	.....	.....	4,629
Kingston	173	1,507	1,834	2,431	1,243	1,930	1,048	96	11	.....	10,273
London	1	171	143	993	1,579	3,363	3,734	679	.....	.....	10,663
Orillia .....	.....	9	16	190	397	574	390	30	11	9	1,626
Ottawa .....	.....	115	124	388	535	841	744	304	83	.....	3,134
Toronto	3	36	310	1,030	2,282	3,663	3,438	488	2	.....	11,252
Windsor	2	108	117	484	568	910	565	83	2	1	2,840
	198	2,124	2,804	6,209	7,593	13,486	11,666	1,899	111	10	46,100
<i>Quebec.</i>											
Montreal .....	.....	868	944	2,942	2,800	3,354	3,636	2,420	1,488	2	18,454
Quebec	3	173	147	722	1,043	1,157	1,177	821	352	8	5,603
Sherbrooke	1	53	61	200	396	550	245	93	26	1	1,626
Three Rivers .....	.....	310	168	529	831	857	628	403	149	56	3,931
	4	1,404	1,320	4,393	5,070	5,918	5,686	3,737	2,015	67	29,614
<i>New Brunswick.</i>											
Fredericton .....	.....	32	28	162	229	151	82	31	4	.....	719
King's .....	.....	1	1	206	331	260	118	23	2	.....	942
St. John .....	.....	461	260	470	723	600	481	226	96	.....	3,317
	.....	494	289	838	1,283	1,011	681	280	102	.....	4,978
<i>Nova Scotia.</i>											
Cape Breton .....	.....	12	5	8	20	68	24	48	.....	.....	185
Halifax	3	83	55	224	200	297	308	118	65	10	1,363
Pictou .....	.....	9	11	90	241	278	141	36	.....	.....	806
Yarmouth	12	24	14	138	230	187	102	24	1	.....	732
	15	128	85	460	691	830	575	226	66	10	3,086
<i>Prince Edward Island.</i>											
Charlottetown	3	5	.....	6	23	154	78	28	.....	.....	297
<i>Manitoba.</i>											
Winnipeg	57	48	2	84	195	493	302	27	.....	.....	1,208
<i>British Columbia.</i>											
Victoria .....	.....	.....	.....	.....	26	24	48	24	.....	.....	122

D—Continued.

and Weighing Machines of each Denomination Inspected and Verified, in Fiscal Year ended 30th June, 1889.

IRREGULAR MEASURES.	BALANCES.														Total Number Verified.
	With Equal Arms.				Steelyards, with Divided Arms.				Weigh-bridges, or Platform Scales.						
	5 lbs. and under.	5 lbs. to 50 lbs.	50 lbs. to 100 lbs.	100 lbs. and upwards.	500 lbs. and under.	500 lbs. to 1,000 lbs.	1,000 lbs. to 2,000 lbs.	2,000 lbs. to 4,000 lbs.	250 lbs. and under.	250 lbs. to 500 lbs.	500 lbs. to 2,000 lbs.	2,000 lbs. to 4,000 lbs.	4,000 lbs. to 6,000 lbs.	6,000 lbs. and upwards.	
1	72	263			89	2	1		285	57	257	72	25	37	1,160
10	1,537	2,511			3,499	114	257	2	3,661	601	2,617	399	57	129	15,384
199	90	263	5		34	1			389	127	374	55	14	64	1,416
	67	159			61	1			223	23	385	51	8	68	1,046
	95	239			105		1	3	327	23	380	68		74	1,315
2	49	439			1				594	147	420	33	39	25	1,747
52	371	602			480	4	4	2	629	74	432	87	39	127	2,851
	285	503			113	1			759	108	601	142	21	98	2,631
264	2,566	4,979	5		4,382	123	263	7	6,867	1,160	5,466	907	203	622	27,550
18	450	1,662		6	382	4	1	25	775	666	951	119	123	97	5,261
	247	877	25	55	32	2		1	89	250	166	16	5	9	1,774
	26	153			21				146	92	143	7	20	13	621
	25	501	42	6	16	1			165	184	204	8	8	7	1,167
18	748	3,193	67	67	451	7	1	26	1,175	1,192	1,464	150	156	126	8,823
	20	55			4	1			84	36	42	7		3	252
	36	92	25	1	24				164	98	56	4	7	8	515
1	39	201			21				85	111	55	14	5	3	534
1	95	348	25	1	49	1			333	245	153	25	12	14	1,301
	3	12							13	4	3	3	1	6	45
19	23	127	4	1	8	3	2		92	59	89	10	1	3	422
4	13	83			11				109	60	34	3	14	13	240
12	26	72	3	12	25				117	31	11	2	5	3	307
35	65	294	7	13	44	3	2		331	154	137	18	21	25	1,114
	25	69	1		4		1		89	34	87	11	10	6	337
	18	181	3		43				339	107	286	100	34	39	1,150
	13	37			33	2			103	26	86	9	9	10	328

APPENDIX

RETURN showing the Number of Dominion Measures of Capacity, Balances each Inspection Division, during

DIVISION.	MEASURES OF CAPACITY.										
	Dominion.										
	Bushel.	$\frac{1}{2}$ Bushel.	Peck.	Gallon.	$\frac{1}{2}$ Gallon.	Quart.	Pint.	$\frac{1}{2}$ Pint.	Gill.	$\frac{1}{2}$ Gill.	Total No. Rejected.
<i>Ontario.</i>											
Belleuille.....											5
Hamilton.....		1	4								
Kingston.....	9	35	47	57	57	58	50	1			314
London.....						1					1
Orillia.....											
Ottawa.....					1	1	3	1			6
Windsor.....			1		1						2
<i>Quebec.</i>											
	9	36	52	57	59	60	53	2			328
Montreal.....											
Quebec.....					2						2
Sherbrooke.....		8	10	4	5	1	1	4	1		34
Three Rivers.....		11	6	7		3	1				28
<i>New Brunswick.</i>											
		19	16	11	7	4	2	4	1		64
King's.....											
St. John.....			1	1							2
<i>Nova Scotia.</i>											
			1	1							2
Halifax.....											
Pictou.....		4									4
Yarmouth.....		1									1
<i>Manitoba.</i>											
		5									5
Winnipeg.....				1							1
<i>British Columbia.</i>											
Victoria.....											

D—*Concluded.*

and Weighing Machines of each Denomination Inspected and Rejected in the Fiscal Year ended 30th June, 1888.

BALANCES.

With Equal Arms.				Steelyards, with Divided Arms.				Weigh-Bridges, or Platform Scales.						Total Number Rejected.	
5 lbs. and under.	5 lbs. to 50 lbs.	50 lbs. to 100 lbs.	100 lbs. and upwards.	500 lbs. and under.	500 lbs. to 1,000 lbs.	1,000 lbs. to 2,000 lbs.	2,000 lbs. to 4,000 lbs.	250 lbs. and under.	250 lbs. to 500 lbs.	500 lbs. to 2,000 lbs.	2,000 lbs. to 4,000 lbs.	4,000 lbs. to 6,000 lbs.	6,000 lbs. and upwards.		
														1	1
4	9			2				8	3	3	3		1	3	36
25	19	1		12				17	20	25	5		1	9	134
	1			1				10	4	5				1	22
1			1												2
	1														1
								1	1	15	1		4		22
30	30	1	1	15				36	28	48	9	2	18		218
5	30		1	14			1	3	13	16	2	2	1		88
2	12		2	3				1	3	4					27
2	5							9	7	7			2		32
1	27	1							4	9				1	43
10	74	1	3	17			1	13	27	36	2	4	2		190
	1														3
															1
		1													4
							1								
															1
11	11							7	4						33
	1							1							2
11	12						1	8	4						36
1	5			2				14	1	9			2	3	37
3				5	2										10

APPENDIX E.

STATEMENT of Gas Inspection Expenditure and Receipts for the Year ended 30th June, 1889.

Districts.	Inspector.	EXPENDITURE.						Receipts.
		Salaries.	Special Assistance.	Rent.	Travelling Expenses.	Sundries.	Total.	
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Ontario.</i>								
Belleville.....	Wm. Johnson.....	158 33		37 50		80 83	276 66	62 50
Brockville.....	H. J. Hubertus.....				57 35	75	58 10	65 75
Cobourg.....	Thos. Cahill.....	68 75		75 00	28 05	7 15	178 95	38 25
Cornwall.....	Wm. Burrows.....		22 50		101 30	54 05	177 85	14 00
Deseronto.....	Wm. Johnson.....	91 63					91 63	
Hamilton.....	D. McPhie.....	1,008 33	22 00	58 00	190 48	55 59	1,334 40	628 00
Kingston.....	Wm Burrows.....	400 00	27 00	45 00	47 20	78 72	597 92	80 00
Lindsay.....	Thos. Cahill.....	68 75		75 00	19 60	25	163 60	
London.....	John Williams.....	1,000 00	15 00	60 00	351 50	393 58	1,820 08	585 50
Ottawa.....	H. J. Hubertus.....	530 52		250 00	70 45	178 98	1,029 95	213 25
Peterborough.....	Thos. Cahill.....	139 50		100 00		3 00	242 50	60 00
Port Hope.....	do.....	68 75			22 85	12 25	103 85	24 00
Toronto.....	J. K. Johnstone.....	1,000 00			14 75	133 48	1,148 23	2,531 25
	District Inspect'r.				37 77		37 77	
		4,534 56	86 50	700 50	941 30	998 63	7,261 49	4,302 50
<i>Quebec.</i>								
Montreal.....	{ N. Aubin..... Wm. Hartt..... }	1,316 64	913 00	40 00	89 40	95 63	2,454 67	2,141 00
Quebec.....	N. Lavoisier.....	1,150 00		42 00		318 12	1,510 12	347 25
Sherbrooke.....	H. J. Pennoyer.....		99 96		21 70	8 10	129 76	27 00
Three Rivers.....	N. Marchand.....	200 00				1 75	201 75	25 00
		2,666 64	1,012 96	82 00	111 10	423 60	4,296 30	2,540 25
<i>New Brunswick.</i>								
Chatham.....	R. A. Lawlor.....	150 00				18 00	168 00	2 00
Fredericton.....	S. A. Purdee.....	200 00					200 00	48 00
Moncton.....	R. A. Lawlor.....	150 00			44 45		194 45	37 00
St. John.....	A. Rowan.....	1,000 00			32 94	32 50	1,065 44	238 50
		1,500 00			77 39	50 50	1,627 89	326 50
<i>Nova Scotia.</i>								
Halifax.....	A. Miller.....	1,300 00		222 50	425 56	79 01	2,027 07	471 25
Pictou.....								
Yarmouth.....								
<i>P. E. Island.</i>								
Charlottetown.....	Joseph Knight.....	200 00				29 00	229 00	47 00
<i>Manitoba.</i>								
Winnipeg.....	R. T. Huggard.....	200 00		108 00		11 15	319 15	54 75
<i>British Columbia</i>								
Victoria.....	Richard Jones.....	200 00		210 00			410 00	180 50

APPENDIX E—*Concluded.*STATEMENT of Gas Inspection Expenditure and Receipts for the Year ended 30th June, 1889.—*Concluded.*

RECAPITULATION.

	EXPENDITURE.						Receipts.
	Salaries.	Special Assistance.	Rent.	Travelling Expenses.	Sundries.	Total.	
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Ontario	4,534 56	86 50	700 50	941 30	998 63	7,261 49	4,302 50
Quebec	2,666 64	1,012 96	82 00	111 10	423 60	4,296 30	2,540 25
New Brunswick	1,500 00			77 39	50 50	1,627 89	326 50
Nova Scotia	1,300 00		222 50	425 56	79 01	2,027 07	471 25
Prince Edward Island ..	200 00				29 00	229 00	47 00
Manitoba	200 00		108 00		11 15	319 15	54 75
British Columbia	200 00		210 00			410 00	180 50
General Expenses	150 00				2,040 87	2,190 87	
Queen's Printer					97 02	97 02	
Stationery					80 17	80 17	
	10,751 20	1,099 46	1,323 00	1,555 35	3,809 95	18,538 96	7,922 75

APPENDIX F.

RETURN of Gas Meters presented for Verification, Verified, Verified after First Rejection and Rejected, during the Year ended 30th June, 1889.

Inspection Office.	Presented for Verifi- cation.	Kind.		Verified as coming within the Error tolerated by Law.			Verified after First Rejection.			Rejected.			Total Verified and Rejected.	
		Wet.	Dry.	Correct.	Fast.	Slow.	Correct.	Fast.	Slow.	Unsound.	Fast.	Slow.	Verified.	Rejected.
Belleville.....	56		56	22	14	19						1	55	1
Brantford.....	111		111	23	41	47							111	
Brockville.....	93		93	1	29	55		1	3			8	85	8
Chatham.....	35		35	13	10	11				1			34	1
Cobourg.....	25		25	6	4	15							25	
Cornwall.....	3		3		1	2							3	
Dundas.....	23		23	3	4	16							23	
Guelph.....	122		122	27	14	80					1		121	1
Hamilton.....	381		381	58	33	288				2			379	2
Ingersoll.....	16		16	6	7	3							16	
Kingston.....	124		124	6	29	87					1	1	122	2
London.....	381		381	133	63	177	2	1	1	2	5	1	373	8
Ottawa.....	165		165	14	52	93		1	2		2	4	159	6
Peterboro'.....	14		14	9	3	2							14	
Stratford.....	56		56	14	9	32					1		55	1
St. Catharines.....	115		115	30	25	58						2	113	2
St. Thomas.....	118		118	44	15	46	3	3	1	2	6	5	105	13
Toronto.....	3,561		3,561	520	565	2,415				7	32	22	3,500	61
Windsor.....	22		22	7	8	6					1		21	1
Woodstock.....	14		14	4	6	2					2		12	2
Montreal.....	2,725		2,725	384	820	1,482				1	36	2	2,686	39
Quebec.....	277	147	130	36	124	111		1			6		271	6
Sherbrooke.....	6		6		6								6	
Three Rivers.....	2		2	1	1								2	
Fredericton.....	41		41	3	11	25					1	1	39	2
St. John.....	242		242	51	36	154						1	241	1
Halifax.....	462	362	100	198	130	129	2	5	6	1	4		457	5
Pictou.....	18		18	3	5	9			1	1			17	1
Yarmouth.....	12		12	5	6	1	1						12	
Charlottetown.....	65		65	9	11	10				23	7	5	30	35
Winnipeg.....	45		45	22	9	14							45	
Victoria.....	299		299	88	73	138							299	
	9,629	509	9,120	1,740	2,164	5,527	8	12	14	38	107	53	9,431	198

INSPECTION OF GAS AND GAS METERS.

APPEN

RETURN of Illuminating Power and Purity of Gas

Inspection Office.	Illuminating Power.						Sulphur per		
	Highest.	Lowest.	Average.	Standard.	No. of times be- low Standard.	No. of Tests.	Highest	Lowest.	Average
	Candles.	Candles.	Candles.	Candles.			Grains.	Grains.	Grains.
Belleville :—									
July.....	18·97	17·60	18·45	16	0	3			
August.....	17·11	16·39	16·75	16	0	2			
September.....	16·48	16·14	16·41	16	0	3			
October.....	23·23	20·75	21·65	16	0	5			
November.....	23·44	21·27	22·69	16	0	3			
December.....	18·83	15·37	17·16	16	1	4			
January.....	22·69	22·50	22·59	16	0	2			
February.....	20·31	19·32	19·86	16	0	3			
March.....									
April.....	19·63	19·46	19·54	16	0	2			
May.....	22·10	18·40	20·46	16	0	5			
June.....	22·48	18·42	21·04	16	0	4			
					1	36			
Brantford :—									
July.....			18·29	16	0	1			
August.....			19·97	16	0	1			
September.....			18·50	16	0	1			
October.....			19·18	16	0	1			
November.....			21·73	16	0	1			
December.....			21·68	16	0	1			
January.....			19·57	16	0	1			
February.....			20·54	16	0	1			
March.....			19·73	16	0	1			
April.....			19·28	16	0	1			
May.....			17·94	16	0	1			
June.....			19·44	16	0	1			
					0	12			
Brockville :—									
July.....	22·76	20·23	21·72	16	0	3			
August.....	22·29	18·32	19·70	16	0	3			
September.....	20·10	17·83	18·95	16	0	3			
October.....	19·91	19·52	19·71	16	0	2			
November.....	22·65	20·83	21·74	16	0	2			
December.....	20·00	18·87	19·43	16	0	2			
January.....			20·67	16	0	1			
February.....									
March.....									
April.....									
May.....									
June.....									
					0	16			

APPENDIX

Return of the Illuminating Power and Purity of Gas

Inspection Office.	Illuminating Power.						Sulphur per		
	Highest.	Lowest.	Average.	Standard.	No. of times be- low Standard.	No. of Tests.	Highest	Lowest.	Average
	Candles.	Candles.	Candles.	Candles.			Grains.	Grains.	Grains.
Chatham :—									
July			17·09	16	0	1			
August			17·35	16	0	1			
September			17·60	16	0	1			
October			16·50	16	0	1			
November			16·62	16	0	1			
December			17·00	16	0	1			
January			16·86	16	0	1			
February			16·86	16	0	1			
March			16·19	16	0	1			
April			16·95	16	0	1			
May			16·36	16	0	1			
June			16·36	16	0	1			
					0	12			
Cobourg :—									
July			16·67	16	0	1			
August			16·63	16	0	1			
September			17·02	16	0	1			
October			16·48	16	0	1			
November			16·19	16	0	1			
December			17·00	16	0	1			
January			16·40	16	0	1			
February			17·14	16	0	1			
March			17·35	16	0	1			
April			17·94	16	0	1			
May			17·58	16	0	1			
June									
					0	11			
Cornwall :—									
July			22·53	16	0	1			
August			22·09	16	0	1			
September			23·49	16	0	1			
October			7·75	16	1	1			
November			16·65	16	0	1			
December			17·47	16	0	1			
January			15·08	16	1	1			
February			15·70	16	1	1			
March			15·06	16	1	1			
April			16·64	16	0	1			
May			14·83	16	1	1			
June			17·80	16	0	1			
					5	12			

APPENDIX

RETURN of the Illuminating Power and Purity of Gas

Inspection Office.	Illuminating Power.						Sulphur per		
	Highest.	Lowest.	Average.	Standard.	No. of times below Standard.	No. of tests.	Highest	Lowest.	Average
	Candles.	Candles.	Candles.	Candles.			Grains.	Grains.	Grains.
Dundas :—									
July.....			17·85	16	0	1			
August.....			18·30	16	0	1			
September.....			18·19	16	0	1			
October.....			19·00	16	0	1			
November.....			19·42	16	0	1			
December.....			19·57	16	0	1			
January.....			17·20	16	0	1			
February.....			16·99	16	0	1			
March.....			18·55	16	0	1			
April.....			17·85	16	0	1			
May.....			19·57	16	0	1			
June.....			16·86	16	0	1			
					0	12			
Guelph :—									
July.....			18·35	16	0	1			
August.....			18·45	16	0	1			
September.....			18·47	16	0	1			
October.....			18·35	16	0	1			
November.....			21·34	16	0	1			
December.....			18·39	16	0	1			
January.....			19·34	16	0	1			
February.....			18·88	16	0	1			
March.....			19·06	16	0	1			
April.....			18·19	16	0	1			
May.....			19·23	16	0	1			
June.....			18·68	16	0	1			
					0	12			
Hamilton :—									
July.....			16·81	16	0	1			
August.....			16·70	16	0	1			
September.....			17·20	16	0	1			
October.....			16·12	16	0	1			
November.....			17·87	16	0	1			
December.....			16·43	16	0	1			
January.....			18·46	16	0	1			
February.....			16·36	16	0	1			
March.....			17·35	16	0	1			
April.....			19·50	16	0	1			
May.....			18·56	16	0	1			
June.....			18·65	16	0	1			
					0	12			

APPENDIX

RETURN of the Illuminating Power and Purity of Gas

Inspection Office.	Illuminating Power.						Sulphur per		
	Highest.	Lowest.	Average.	Standard.	No. of times below Standard.	No. of Tests.	Highest	Lowest.	Average
	Candles.	Candles.	Candles.	Candles.			Grains.	Grains.	Grains.
Ingersoll :—									
July.....			18·44	16	0	1			
August.....			17·35	16	0	1			
September.....			17·11	16	0	1			
October.....			17·21	16	0	1			
November.....			17·40	16	0	1			
December.....			18·37	16	0	1			
January.....			17·50	16	0	1			
February.....			17·00	16	0	1			
March.....			17·00	16	0	1			
April.....			17·00	16	0	1			
May.....			17·94	16	0	1			
June.....			17·00	16	0	1			
					0	12			
Kingston :—									
July.....	24·00	22·62	23·14	16	0	3			
August.....	24·02	22·08	23·05	16	0	2			
September.....	23·84	20·30	22·00	16	0	4			
October.....	25·96	21·46	23·36	16	0	4			
November.....	25·85	20·67	22·79	16	0	4			
December.....	23·47	20·50	22·27	16	0	5			
January.....	22·68	21·16	21·68	16	0	4			
February.....	22·34	19·90	21·41	16	0	4			
March.....	22·86	20·77	21·63	16	0	4			
April.....	22·30	21·10	21·67	16	0	4			
May.....	22·44	20·23	21·42	16	0	4			
June.....	22·04	21·52	21·77	16	0	4			
					0	46			
Lindsay :—									
July.....			23·70	16	0	1			
August.....			24·27	16	0	1			
September.....			23·86	16	0	1			
October.....			24·37	16	0	1			
November.....			22·50	16	0	1			
December.....			21·30	16	0	1			
January.....			22·00	16	0	1			
February.....			23·42	16	0	1			
March.....			19·66	16	0	1			
April.....			23·87	16	0	1			
May.....			20·20	16	0	1			
June.....			23·75	16	0	1			
					0	12			

APPENDIX

RETURN of the Illuminating Power and Purity of Gas

Inspection Office.	Illuminating Power.						Sulphur per		
	Highest.	Lowest.	Average.	Standard.	Times in excess of Allowance.	No. of Tests.	Highest	Lowest.	Average
	Candles.	Candles.	Candles.	Candles.			Grains.	Grains.	Grains.
London :—									
July.....	22·23	20·65	21·37	16	0	3			
August.....	20·00	19·91	19·97	16	0	3			
September.....	23·62	19·40	20·97	16	0	3			
October.....	22·02	18·84	20·69	16	0	3			
November.....	20·32	19·76	20·05	16	0	3			
December.....	22·00	20·91	21·37	16	0	3			
January.....	21·48	19·41	20·50	16	0	3			
February.....	22·45	20·00	21·02	16	0	3			
March.....	22·11	21·46	21·72	16	0	3			
April.....	20·82	20·01	20·49	16	0	3			
May.....	20·50	19·41	20·00	16	0	3			
June.....	20·00	19·11	19·48	16	0	3			
					0	36			
Ottawa :—									
July.....	16·50	14·53	15·70	16	3	5	24·18	16·31	20·73
August.....	16·09	13·10	14·94	16	4	5	20·34	15·98	17·98
September.....	17·23	14·37	15·44	16	3	4	18·46	17·16	17·81
October.....	16·30	16·30	16·30	16	0	1	24·04	24·04	24·04
November.....	15·92	14·17	15·07	16	3	3	17·18	13·62	15·22
December.....	15·25	12·50	13·92	16	3	3	16·80	15·30	15·98
January.....	15·30	14·53	14·83	16	3	3	47·87	11·91	26·80
February.....									
March.....	17·67	17·03	17·35	16	0	2	26·60	24·34	25·47
April.....	19·59	18·59	18·57	16	0	5	14·33	8·19	10·34
May.....	20·87	18·53	19·74	16	0	4	11·19	11·19	11·19
June.....	19·62	19·62	19·62	16	0	1	11·63	11·63	11·63
					19	36			
Peterborough :—									
July.....			17·30	16	0	1			
August.....			17·30	16	0	1			
September.....			18·63	16	0	1			
October.....			17·64	16	0	1			
November.....			17·46	16	0	1			
December.....			17·76	16	0	1			
January.....			17·64	16	0	1			
February.....			17·80	16	0	1			
March.....			17·94	16	0	1			
April.....			18·70	16	0	1			
May.....			17·70	16	0	1			
June.....			17·70	16	0	1			
					0	12			

APPENDIX

RETURN of the Illuminating Power and Purity of Gas

Inspection Office.	Illuminating Power.						Sulphur per		
	Highest.	Lowest.	Average.	Standard.	No. of times below Standard.	No. of Tests.	Highest	Lowest.	Average
	Candles.	Candles.	Candles.	Candles.			Grains.	Grains.	Grains.
Port Hope :—									
July			17·26	16	0	1			
August			18·00	16	0	1			
September			17·21	16	0	1			
October			17·35	16	0	1			
November			17·20	16	0	1			
December			17·72	16	0	1			
January			16·73	16	0	1			
February			17·63	16	0	1			
March			17·26	16	0	1			
April			18·39	16	0	1			
May			17·50	16	0	1			
June									
					0	11			
Stratford :—									
July			17·60	16	0	1			
August			17·85	16	0	1			
September			16·86	16	0	1			
October			16·86	16	0	1			
November			16·50	16	0	1			
December			16·89	16	0	1			
January			16·86	16	0	1			
February			17·32	16	0	1			
March									
April			16·80	16	0	1			
May			16·38	16	0	1			
June			16·77	16	0	1			
					0	11			
Stratford, (W. Gordon's Co.)									
July									
August									
September									
October									
November									
December									
January									
February									
March									
April									
May									
June									

APPENDIX

RETURN of the Illuminating Power and Purity of Gas

Inspection Office.	Illuminating Power.						Sulphur per		
	Highest.	Lowest.	Average.	Standard.	No. of times below Standard.	No. of Tests.	Highest	Lowest.	Average
	Candles.	Candles.	Candles.	Candles.			Grains.	Grains.	Grains.
St. Catharines :—									
July			19·44	16	0	1			
August			20·64	16	0	1			
September			21·14	16	0	1			
October			18·44	16	0	1			
November			20·11	16	0	1			
December			19·34	16	0	1			
January			17·79	16	0	1			
February			19·22	16	0	1			
March			19·34	16	0	1			
April			19·32	16	0	1			
May			18·50	16	0	1			
June			19·00	16	0	1			
					0	12			
St. Thomas :—									
July			16·44	16	0	1			
August			16·43	16	0	1			
September			16·36	16	0	1			
October			16·00	16	0	1			
November			16·50	16	0	1			
December			16·50	16	0	1			
January			16·94	16	0	1			
February			17·65	16	0	1			
March			16·86	16	0	1			
April			16·09	16	0	1			
May			16·18	16	0	1			
June			16·36	16	0	1			
					0	12			
Toronto :—									
July	17·56	16·84	17·22	16	0	8	12·60	12·04	12·32
August	17·45	16·47	17·18	16	0	9	14·05	11·32	12·68
September	17·76	17·06	17·45	16	0	9	13·61	11·60	12·60
October	18·44	17·21	17·85	16	0	9	16·65	13·74	15·19
November	18·85	16·81	17·46	16	0	9	13·99	12·29	13·14
December	18·06	17·06	17·67	16	0	8	17·36	16·80	17·08
January	18·09	16·52	17·31	16	0	9	15·67	14·11	14·89
February	18·26	16·50	17·52	16	0	8	16·49	14·59	15·54
March	18·96	16·91	17·88	16	0	9	17·07	14·39	15·73
April	19·13	17·64	18·08	16	0	9	11·25	9·50	10·37
May	19·44	17·08	18·07	16	0	8	14·49	11·11	12·80
June	19·35	16·20	17·50	16	0	9	13·98	8·94	11·46
					0	104			

APPENDIX

RETURN of the Illuminating Power and Purity of Gas

Inspection Office.	Illuminating Power.						Sulphur per		
	Highest.	Lowest.	Average.	Standard.	No. of times be- low Standard.	No. of tests.	Highest	Lowest.	Average
	Candles.	Candles.	Candles.	Candles.			Grains.	Grains.	Grains.
Windsor :—									
July			17·60	16	0	1			
August			16·63	16	0	1			
September			18·00	16	0	1			
October			17·14	16	0	1			
November			16·70	16	0	1			
December			17·20	16	0	1			
January			17·00	16	0	1			
February			16·36	16	0	1			
March			17·00	16	0	1			
April			17·10	16	0	1			
May			16·57	16	0	1			
June			16·97	16	0	1			
					0	12			
Woodstock :—									
July			20·19	16	0	1			
August			20·30	16	0	1			
September			20·00	16	0	1			
October			20·65	16	0	1			
November			20·27	16	0	1			
December			20·48	16	0	1			
January			18·88	16	0	1			
February			19·48	16	0	1			
March			18·59	16	0	1			
April			20·44	16	0	1			
May			20·03	16	0	1			
June			19·27	16	0	1			
					5	12			
Montreal :—									
July	19·41	16·44	17·82	16	0	9	32·25	20·27	26·26
August	19·73	16·92	18·07	16	0	9	40·53	8·39	24·46
September	20·03	17·24	18·24	16	0	9	43·63	25·56	34·59
October	19·51	16·45	18·17	16	0	9	41·30	35·40	38·30
November	20·45	17·10	18·61	16	0	8	20·40	13·58	16·99
December	19·52	16·48	18·05	16	0	10	66·74	24·33	48·08
January	22·73	16·26	19·20	16	0	11	45·36	13·53	28·13
February	22·32	17·70	19·08	16	0	8	49·63	4·19	21·11
March	19·15	17·44	18·23	16	0	9	20·75	9·63	15·44
April	20·17	17·27	18·29	16	0	9	67·46	12·34	44·49
May	19·35	17·15	18·17	16	0	8	65·14	11·62	40·91
June	21·77	18·18	19·89	16	0	9	52·61	46·51	49·56
					0	108			

APPENDIX

RETURN of the Illuminating Power and Purity of Gas

Inspection Office.	Illuminating Power.						Sulphur per		
	Highest.	Lowest.	Average.	Standard.	No. of times below Standard.	No. of Tests.	Highest	Lowest.	Average
	Candles.	Candles.	Candles.	Candles.			Grains.	Grains.	Grains.
Quebec :—									
July.....			18·70	16	0	1	14·80	13·36	14·08
August.....			17·51	16	0	1	13·43	11·12	12·27
September.....			17·81	16	0	1	12·87	12·51	12·69
October.....			17·94	16	0	1	23·72	18·76	21·24
November.....			16·55	16	0	1	17·65	16·22	16·93
December.....			17·34	16	0	1	12·78	11·32	12·05
January.....			18·85	16	0	1	16·25	12·53	14·39
February.....			16·60	16	0	1	12·56	12·17	12·36
March.....			16·84	16	0	1	23·67	15·91	19·79
April.....			22·13	16	0	1	16·95	15·91	16·43
May.....			16·91	16	0	1	16·87	14·43	15·65
June.....			17·51	16	0	1	19·16	18·50	18·83
					0	12			
Sherbrooke :—									
July.....			26·01	16	0	1			
August.....			28·52	16	0	1			
September.....			25·43	16	0	1			
October.....			26·41	16	0	1			
November.....			30·67	16	0	1			
December.....			29·90	16	0	1			
January.....			24·00	16	0	1			
February.....			24·93	16	0	1			
March.....			26·03	16	0	1			
April.....			24·75	16	0	1			
May.....			22·31	16	0	1			
June.....			27·33	16	0	1			
					0	12			
Three Rivers :—									
July.....	18·59	17·16	17·59	16	0	5			
August.....	16·97	16·04	16·57	16	0	4			
September.....	17·49	16·26	16·82	16	0	4			
October.....	17·35	16·07	16·79	16	0	5			
November.....	17·61	16·80	17·19	16	0	4			
December.....	17·10	16·01	16·44	16	0	4			
January.....	16·55	16·16	16·40	16	0	5			
February.....	17·18	16·13	16·42	16	0	4			
March.....	16·47	15·71	16·16	16	1	5			
April.....	17·01	16·16	16·68	16	0	4			
May.....	16·78	16·05	16·47	16	0	4			
June.....	18·85	16·43	17·20	16	0	4			
					1	52			

APPENDIX

RETURN of the Illuminating Power and Purity of Gas

Inspection Office.	Illuminating Power.						Sulphur per		
	Highest.	Lowest.	Average.	Standard.	No. of times below Standard.	No. of Tests.	Highest	Lowest.	Average
	Candles.	Candles.	Candles.	Candles.			Grains.	Grains.	Grains.
Fredericton :—									
July.....			17.54	16	0	1			
August.....			16.29	16	0	1			
September.....			16.95	16	0	1			
October.....			17.90	16	0	1			
November.....			16.91	16	0	1			
December.....			17.40	16	0	1			
January.....			16.75	16	0	1			
February.....			16.87	16	0	1			
March.....									
April.....			16.94	16	0	1			
May.....			16.65	16	0	1			
June.....			16.64	16	0	1			
					0	11			
St. John :—									
July.....	17.65	16.36	17.00	16	0	8	21.40	17.76	19.36
August.....	17.65	16.67	17.16	16	0	7	20.38	15.88	18.28
September.....	17.71	16.36	17.14	16	0	7	22.79	18.48	20.45
October.....	17.71	16.34	16.92	16	0	6	20.18	18.69	19.48
November.....	17.17	16.36	16.90	16	0	7	22.72	15.60	18.36
December.....	17.71	16.70	17.18	16	0	7	22.69	19.43	20.53
January.....	17.49	16.22	16.97	16	0	8	19.85	16.51	18.03
February.....	17.99	16.36	16.88	16	0	8	22.30	15.85	18.90
March.....	17.35	16.36	16.77	16	0	8	22.85	15.97	18.79
April.....	17.93	16.47	16.90	16	0	8	22.65	16.83	19.62
May.....	17.48	16.04	16.84	16	0	8	20.04	16.81	18.78
June.....	17.28	16.28	16.66	16	0	8	22.67	16.68	19.51
					0	90			
Halifax :—									
July.....	18.49	17.70	18.09	16	0	2	29.38	23.23	26.30
August.....	19.36	18.75	19.05	16	0	2	22.97	22.97	22.97
September.....	19.03	18.38	18.70	16	0	2	26.76	24.67	25.71
October.....	19.56	19.45	19.50	16	0	2	16.60	6.98	11.79
November.....	19.40	18.00	18.70	16	0	2	10.69	8.17	9.43
December.....	19.37	19.12	19.24	16	0	2	24.09	9.85	16.97
January.....	19.94	19.67	19.80	16	0	2	11.05	8.75	9.90
February.....	19.33	18.49	18.91	16	0	2	13.78	11.33	12.55
March.....	20.28	20.27	20.27	16	0	2	9.55	9.46	9.50
April.....	23.70	21.91	22.80	16	0	2	9.68	8.26	8.97
May.....	22.72	20.80	21.76	16	0	2	14.21	8.26	11.23
June.....	21.45	20.15	20.80	16	0	2	13.88	13.78	13.83
					0	24			

G—Continued.

Inspected during the Year ended 30th June, 1889.

100 Cubic Feet.			Ammonia per 100 Cubic Feet.				Sulphuretted Hydrogen.				Remarks.	
Standard.	Times in excess of Allowance.	No. of Tests.	Highest	Lowest.	Average	Standard.	Times in excess of Allowance.	No. of Tests.	No. of times absent.	No. of times present.		No. of Tests.
Grains.			Grains.	Grains.	Grains.	Grains.						
									1	0	1	
									1	0	1	
									1	0	1	
									0	1	1	
									0	1	1	
									0	1	1	
									1	0	1	
									1	0	1	
									1	0	1	
									1	0	1	
									8	3	11	
35	0	5	1·08	·59	·95	4	0	5	8	0	8	
35	0	4	1·75	·65	1·37	4	0	4	7	0	7	
35	0	4	2·67	1·25	2·20	4	0	4	7	0	7	
35	0	4	2·40	·55	1·59	4	0	4	6	0	6	
35	0	4	1·05	·46	·75	4	0	4	7	0	7	
35	0	4	1·55	1·12	1·26	4	0	4	7	0	7	
35	0	4	1·00	·45	·73	4	0	4	8	0	8	
35	0	4	2·60	·40	1·48	4	0	4	8	0	8	
35	0	4	1·20	·60	·99	4	0	4	8	0	8	
35	0	4	2·63	1·18	1·89	4	0	4	8	0	8	
35	0	4	2·58	·55	1·61	4	0	4	8	0	8	
35	0	4	1·39	·25	·87	4	0	4	8	0	8	
	0	49					0	49	90	0	90	
35	0	2	·00	·00	·00	4	0	2	2	0	2	
35	0	2	·00	·00	·00	4	0	2	2	0	2	
35	0	2	·00	·00	·00	4	0	2	2	0	2	
35	0	2	2·03	·76	1·395	4	0	2	2	0	2	
35	0	2	1·73	1·49	1·614	4	0	2	2	0	2	
35	0	2	1·24	·997	1·1185	4	0	2	2	0	2	
35	0	2	·00	·00	·00	4	0	2	2	0	2	
35	0	2	·503	·00	·2515	4	0	2	2	0	2	
35	0	2	1·02	·778	·899	4	0	2	2	0	2	
35	0	2	1·51	·596	1·055	4	0	2	2	0	2	
35	0	2	·00	·00	·00	4	0	2	2	0	2	
35	0	2	·00	·00	·00	4	0	2	2	0	2	
	0	24					0	24	24	0	24	

APPENDIX

RETURN of the Illuminating Power and Purity of Gas

Inspection Office.	Illuminating Power.						Sulphur per		
	Highest.	Lowest.	Average.	Standard.	No. of times below Standard.	No. of Tests.	Highest	Lowest.	Average
	Candles.	Candles.	Candles.	Candles.			Grains.	Grains.	Grains.
Pictou :—									
July.....			20·63	16	0	1			
August.....			18·20	16	0	1			
September.....			19·13	16	0	1			
October.....			16·72	16	0	1			
November.....			19·30	16	0	1			
December.....			18·41	16	0	1			
January.....			18·70	16	0	1			
February.....			18·95	16	0	1			
March.....			18·60	16	0	1			
April.....			19·27	16	0	1			
May.....			19·00	16	0	1			
June.....			19·75	16	0	1			
					0	12			
Yarmouth :—									
July.....			17·50	16	0	1			
August.....			18·00	16	0	1			
September.....			19·00	16	0	1			
October.....			18·45	16	0	1			
November.....			17·59	16	0	1			
December.....			16·77	16	0	1			
January.....			17·57	16	0	1			
February.....			15·85	16	1	1			
March.....			18·09	16	0	1			
April.....			15·42	16	1	1			
May.....			18·49	16	0	1			
June.....			19·04	16	0	1			
					2	12			
Charlottetown :—									
July.....	20·23	19·29	19·71	16	0	3			
August.....	19·40	18·50	19·00	16	0	3			
September.....	20·03	18·51	19·05	16	0	3			
October.....	18·86	17·97	18·46	16	0	3			
November.....	20·25	17·81	19·27	16	0	3			
December.....	19·10	17·65	18·22	16	0	3			
January.....	20·02	18·13	18·79	16	0	3			
February.....	17·65	17·22	17·41	16	0	3			
March.....	18·24	17·71	17·95	16	0	3			
April.....	19·06	18·85	18·95	16	0	3			
May.....	18·50	17·24	17·88	16	0	3			
June.....	18·43	18·14	18·32	16	0	4			
					0	37			

APPENDIX

RETURN of the Illuminating Power and Purity of Gas

Inspection Office.	Illuminating Power.						Sulphur per		
	Highest.	Lowest.	Average.	Standard.	Times in excess of Allowance.	No. of Tests.	Highest.	Lowest.	Average
	Candles.	Candles.	Candles.	Candles.			Grains.	Grains.	Grains.
Winnipeg:—									
July.....			20·82	16	0	1			
August.....			20·70	16	0	1			
September.....			20·40	16	0	1			
October.....			20·40	16	0	1			
November.....			19·40	16	0	1			
December.....			20·20	16	0	1			
January.....			20·53	16	0	1			
February.....			19·52	16	0	1			
March.....			21·31	16	0	1			
April.....			20·79	16	0	1			
May.....			19·20	16	0	1			
June.....			19·41	16	0	1			
					0	12			
Victoria:—									
July.....	17·87	17·74	17·79	16	0	3			
August.....									
September.....	18·42	16·92	17·67	16	0	2			
October.....	17·94	17·61	17·77	16	0	2			
November.....	18·60	18·27	18·41	16	0	3			
December.....	18·33	17·34	17·86	16	0	3			
January.....	18·07	17·70	17·90	16	0	3			
February.....	18·10	17·56	17·81	16	0	3			
March.....	18·05	17·57	17·81	16	0	2			
April.....	18·24	18·07	18·15	16	0	2			
May.....	18·55	18·42	18·48	16	0	2			
June.....	18·65	17·46	18·21	16	0	3			
					0	28			

APPENDIX H.

REPORT on the comparison of the Departmental standards of weight, marked "A," with the Parliamentary copies marked respectively "B" and "C" by W. J. Loudon, Esq., of Toronto University, dated 29th January, 1889.

The Commissioner of Inland Revenue, Ottawa.

SIR,—In accordance with your instructions to examine and compare the Departmental and Parliamentary standards of weight, I commenced on 3rd January, 1889, the comparison of the standard pounds, having spent the preceding three days in adjusting the Oertling, balance No. 1, and in endeavoring to avoid, as far as possible, all constant sources of error. Let me here briefly enumerate and describe the standards of weight in possession of the Dominion of Canada.

1. Departmental standards of weight, in charge of the Weights and Measures Branch of the Inland Revenue Department, consisting of a platino-iridium avoirdupois pound and a platino-iridium Troy ounce. These have been described fully in previous reports and are marked "A." They are enclosed in gold caskets, also marked "A," and the caskets are enclosed in a small cube of bronze, with a lid screwed down by means of four screws, one in each corner, the key for adjusting the screws being itself screwed firmly into a socket in the centre of the lid of the box.

2. Similar copies, similarly enclosed, marked "B," deposited with the Senate.

3. Similar copies, similarly enclosed, marked "C," deposited with the Commons.

In making the comparisons I used Gauss' method, usually adopted in England and Germany in preference to Borda's, the former being known as a method of double weighing and the latter that of substitution. The reason for using Gauss' method is that less observations are required to ensure accuracy. The divisions on the scale of the balance I read with the cathetometer belonging to the Department and I was able, in that way, to read to the tenth part of a single division.

The operation of comparison then was to place a weight in each scale pan and notice the position of equilibrium by watching the oscillations of the pointer and the scale through the cathetometer. Then to interchange the weights and again notice the position of equilibrium; then to add a tenth of a grain to either pan, in order to obtain the value of a division on the scale in grains; three sets of readings were taken in each comparison.

COMPARISON of the platino-iridium avoirdupois pound "A" with platino-iridium avoirdupois pound "B."

	A	B	Position of Equilibrium.	
(1)	In right hand pan—R.	In left hand pan—L.	$M_1 = 61.5$	.1 grain added to A in L gives $M_3 = 64.7$
	In L.	In R.	$M_2 = 60.2$	
(2)	In L.	In R.	$M_1 = 60.15$	.1 grain added to B in L gives $M_3 = 64.91$
	In R.	In L.	$M_2 = 60.43$	
(3)	In R.	In L.	$M_1 = 60.55$	.1 grain added to B in L gives $M_3 = 55.71$
	In L.	In R.	$M_2 = 59.73$	

Temperature = 65° Fahrenheit

Barometer H = 29·7 inches.

The differences : $M_1 - M_2$ are 1·3, ·28 and ·82

The numbers of divisions for ·1 of a grain are 4·5, 4·48, 4·02.

1·3, ·28, ·82 give a mean of ·8 of a division.

The mean of 4·5, 4·58, 4·02 gives $4\frac{1}{2}$ divisions.

$4\frac{1}{2}$ divisions = $\frac{1}{10}$ grain.

1 division = $\frac{1}{130}$ grains = ·023 grains.

$B = A + \frac{1}{2} (\cdot 8)$ divisions = $A + \frac{1}{2} (\cdot 8 \times \cdot 023)$ grains = $A + \cdot 0022$ grains.

Finally "B" is heavier than "A" by ·0092 grains.

COMPARISON of the platino-iridium avoirdupois pound "A" with platino-iridium avoirdupois pound "C."

A	C	Position of Equilibrium.	
{ In L.	In R.	$M_1 = 59\cdot67$	·1 grain added to A in R gives $M_3 = 57\cdot33$.
	In L.	$M_2 = 60\cdot23$	
{ In R.	In L.	$M_1 = 60\cdot13$	·1 grain added to C in R gives $M_3 = 55\cdot51$.
	In R.	$M_2 = 59\cdot6$	
{ In L.	In R.	$M_1 = 59\cdot8$	·1 grain added to C in L gives $M_3 = 64\cdot9$.
	In L.	$M_2 = 60\cdot33$	

Temperature = 66 Fahrenheit.

Barometer H = 29·6 inches.

Mean of differences, $M_1 - M_2$ is ·55 divisions.

·1 grain gives as mean 3·88.

$\therefore \frac{1}{10}$ grain = 3·88 divisions.

1 division = $\frac{1}{38\cdot8}$ grains.

And $C = A + \frac{1}{2} (\cdot 55)$ divisions.

$C = A + \frac{1}{2} (\cdot 55) \times \frac{1}{38\cdot 8}$ grains = $A + \cdot 0071$ grains.

Finally "C" is heavier than "A" by ·0071 grains.

COMPARISON of the platino-iridium troy ounce "A" with the platino-iridium Troy ounce "B."

A	B.	Position of Equilibrium.	
In R.	In L.	$M_1 = 57.06$	.1 grain added to A in L gives $M_3 = 61. \bullet$
	In R.	$M_2 = 57.26$	
In L.	In R.	$M_1 = 57.16$	.1 grain added to A in R gives $M_3 = 53.12'$
	In L.	$M_2 = 56.95$	
In R.	In L.	$M_1 = 56.73$	.1 grain added to A in L gives $M_3 = 61.17'$
	In R.	$M_2 = 57.02$	

Temperature = $67^{\circ}.5$ Fahrenheit.

Barometer H = 29.9 inches.

Mean of $M_1 - M_2$ is .23 divisions.

Mean of divisions for .1 grain is 3.91 divisions.

3.91 divisions = .1 grain = $\frac{1}{10}$

1 division $\frac{1}{39.1}$ grains.

$B = A + \frac{1}{2} (.23) \text{ divisions} = A + \frac{1}{2} (.23) \times \frac{1}{39.1} \text{ grains.}$

$B = A + .00294 \text{ grains.}$

"B" is heavier than "A" by .00294 grains.

COMPARISON of the platino-iridium troy ounce "A" with the platino-iridium troy ounce "C."

A	C	Position of Equilibrium.	
In L.	In R.	$M_1 = 57$	.1 grain added to A in R gives $M_3 = 52.93$
	In L.	$M_2 = 56.97$	
In R.	In L.	$M_1 = 56.95$	.1 grain added to A in L gives $M_3 = 61$
	In R.	$M_2 = 56.98$	
In L.	In R.	$M_1 = 56.97$	.1 grain added to A in R gives $M_3 = 52.8$
	In L.	$M_2 = 56.75$	

Temperature = $67^{\circ}.5$ Fahrenheit.

Barometer H = 29.9 inches.

Mean of differences, $M_1 - M_2$ is $.03$ divisions.

Mean of divisions corresponding to $.1$ grains = 4.04 div.

and $A = C + \frac{1}{2} (.03)$ divisions

$$= C + \frac{1}{2} (.03) \times \frac{1}{40.4} \text{ grains,}$$

$$A = C + .00037 \text{ grains.}$$

"A" is heavier than "C" by $.00037$ grains.

The comparisons then give the following results:—

Avoirdupois pounds—

$$B = A + .0092 \text{ grains.}$$

$$C = A + .0071 \text{ do}$$

Troy ounces.

$$B = A + .00294 \text{ grains.}$$

$$A = C + .00037 \text{ do}$$

I have not reduced the weights to vacuum as they displace almost equal amounts of air, being practically of same volume and density. I had not time to determine the densities.

In conclusion I may add that the standard weights seem to have preserved their original relative values, and have not deteriorated in any way that I can observe. This is due, without doubt, to the excellent and durable metal of which they are made.

All of which is respectfully submitted.

W. J. LOUDON,
Lecturer in Physics, University College, Toronto.

REPORT ON THE STANDARDS OF LENGTH.

To the Commissioner of Inland Revenue.

SIR,—I beg leave to submit the following report of the comparisons made by me at Ottawa of the standards of length with each other:—The “Airy” standard yard and the Departmental yard marked “A,” “A” with “B,” the latter of which is in charge of the Senate. “A” with “C,” “C” being the property of the Commons. Also of the comparison made by me of the platino-iridium pound known as “A,” in charge of the Department of Standards, with the bronze commercial pound made in 1844, and presented to the colony of Canada by the British Committee on restored standards.

The “Airy” standard of length and the “bronze pound” are especially interesting on account of their age, being both made about 1844-45. I have taken particular care, as far as lay in my power, to notice if any great change has taken place in either of them, and have not found any alteration of vital importance. In the following summary I have given the results only, without placing down all the figures; these latter will be found in the book which I used in the comparisons, and which I have sent you along with this report.

In the operation of comparing two standards of length I used the comparing apparatus in the basement of the Inland Revenue Department. Unfortunately I was unable to obtain any thermometer but a Fahrenheit one, which read only to about a tenth of a degree, and was graduated in half degrees. Still, by allowing sufficient time to elapse between readings, and by taking proper precautions as to temperature, I think I obtained fairly good results; of course for a rigid investigation it would be absolutely necessary to place the bars in either water or mercury so as to ensure them always being at the same temperature throughout their length.

The first comparison was made between the “Airy” standard and “A.” The differences given by twenty observations were taken and the mean determined. These differences are in divisions of the micrometers, which are attached to the microscopes. The value of the division on each micrometer was the first thing I determined, and as a mean of a large number of readings (see book) I found that:

$$\left\{ \begin{array}{l} 1 \text{ division on micrometer "B"} = \frac{.5}{25228.8} = .0000198 \text{ inches,} \\ \text{and 1 do do "A"} = \frac{.33}{16587.95} = .0000199 \text{ inches.} \end{array} \right.$$

Instead of multiplying the divisions on “A” and on “B” throughout by these values, respectively, I have chosen the mean of the two, and used it as a multiplier, the error caused by so doing not amounting to anything appreciable. Value of one division then is .00001985 inches.

The comparison of "Airy" with "A" gives the following differences:—

"Airy" — A	
0·00	
+ 1·35	
+ 1·30	
+ 1·00	
+ 3·30	
+ 3·30	
+ 5·00	
+ 3·90	
+ 3·20	
+ ·70	
+ 4·60	
+ 4·90	
+ 4·80	
+ 3·95	
+ 6·30	
+ 5·30	
+ 2·10	
+ 3·00	— 0·25
+ 4·30	
<hr/>	
+ 62·30	— 0·25
— 0·25	

Twenty observations give then a mean equivalent to +3·1025 divisions for Airy—A. The value of a division being ·00001985 inches, the "Airy" Standard would then be longer than "A" by $3·1025 \times ·00001985$ inches, that is by ·0000616 inches.

20	+ 62·05
	3·1025 divisions.

The second comparison made was "A" with "C." The differences are:—

A — C	
+ 13·4	
11·7	
13·2	
15·4	
14·9	
14·3	
9·1	
10·4	
14·8	
6·4	
10·0	
8·1	
16·1	
4·5	
11·2	
9·0	
11·6	
10·0	
10·7	
10·4	

Twenty observations gives a mean + 11·26 divisions. "A" is then longer than "C" by $11·26 \times ·00001985$ inches, that is by ·0002235 inches.

20	225·2
	11·26 divisions.

The third comparison was "A" with "B." The differences are :—

A	—	B
+	3·4	
	7·0	
	5·8	
	9·9	
	8·5	
	5·3	
	6·6	
	7·0	
	6·2	
	7·9	
	9·3	
	11·5	
	14·5	
	12·6	
	13·8	
	11·4	
	12·7	
	12·0	
	12·1	
	11·4	
	10·4	
	12·0	
	10·0	

221·3 divisions.

23

Twenty-three observations give as a mean $\frac{221 \cdot 3}{23}$ divisions. "A" is then longer than "B" by $\frac{221 \cdot 3}{23} \times \cdot 00001985$ inches. That is by $\cdot 0001913$ inches.

By referring to the Second Report of Weights and Measures (May 1, 1875), it will be found that according to the comparison made by the Warden of the Standards in London.

"A" = 36·00002841 inches }
 "B" = 35·99994581 " } at the same temperature.
 "C" = 35·99981332 " }

From these, then, the last comparison would have given at the same temperature (in the neighborhood of 60° Fahr.) :—

$$A - B = \cdot 0000826 \text{ inches.}$$

$$A - C = \cdot 00021509 \text{ "}$$

The present comparison gives

$$A - B = \cdot 0001613 \text{ inches.}$$

$$\text{and } A - C = \cdot 0002235 \text{ "}$$

The alteration may of course be in A or B or C or in all. Relatively, however, to one another and even absolutely I think it may be said that no change has taken place in the bars A, B, C greater than the fifty thousandth part of an inch.

Regarding the "Airy" standard it was said to have been the same as the Imperial standard at a temperature of 61°·94 Fahr. "A" being standard at 61°·94 Fahr., the difference between the "Airy" and "A" would be

$$\cdot 03 \times 36 \times \text{coefficient of expansion for } 1^\circ \text{ F.}$$

$$= \cdot 03 \times 36 \times \cdot 00000985 = \cdot 00001 \text{ inches.}$$

That is, A was longer than the "Airy" by $\cdot 00001$ inches.

By my determination the Airy is longer than "A" by $\cdot 00006$ inches.

In my comparison, however, it must be borne in mind that I had no thermometer reliable beyond the tenth part of a degree Fahrenheit, and so, as the difference is so very slight, I could not be justified in saying that the "Airy" is longer than "A" by the above quantity. It would require a new determination, with special apparatus and precautions, to decide on the exact difference and the sign of the difference between A and Airy. But one thing is certain that whatever change has taken place is extremely small.

Comparison of the "Bronze Pound" with "A."

In the different weighings which were made to find the difference in weight between "Bronze" and "A," I used Gauss' method of double weighing, adding at the

end of each set of readings $\cdot 1$ grain in order to determine the value of one division on the scale of the balance. The Balance used was Oertling's No. 1, and the divisions on the scale were read by means of the cathetometer. In each case, the thermometer, barometer and hygrometer were read. All the readings and calculations will be found in the book which I used. I only give here the results of determinations 4, 5, 6 which I considered to be quite free from error of any constant nature.

These weighings (4, 5, 6) give as results :—

No. 4. " A " = " Bronze " + $\cdot 6080$ grains.
 No. 5. " A " = " Bronze " + $\cdot 6077$ "
 No. 6. " A " = " Bronze " + $\cdot 5061$ "

As a mean " A " = " Bronze " + $\frac{1\cdot 8218}{3}$ = " Bronze " + $\cdot 6072$ grains.

3

These weighings are made of course in air. To reduce to vacuum I have calculated the amounts of air displaced by both at normal pressure and temperature, by means of measurements. My results agree closely with the previous qualities determined by Prof. Miller in 1854. I find that Bronze pound displaces $1\cdot 156$ grains of air. Platino-iridium pound " A " $\cdot 400$.

Hence, in vacuo (A — $\cdot 4$) = (Bronze — $1\cdot 156$) + $\cdot 6072$ grains.

\therefore A = Bronze — $1\cdot 156$ + $\cdot 6072$ + $\cdot 4$
 = Bronze — $1\cdot 156$ + $1\cdot 0072$
 = Bronze — $\cdot 1488$ grains

or in a vacuum Bronze weighs more than A by $\cdot 1488$ grains.

In a vacuum

Bronze = A + $\cdot 1488$ grains.

From previous determination by Prof. Miller

Bronze = $7000\cdot 11611$ grains in vacuo.
 and " A " = $699\cdot 97694$ " "

\therefore Bronze — " A " = $\cdot 13917$ grains.

Former determination :

Bronze — " A " = $\cdot 13917$ grains in vacuo.

Present determination :

Bronze — " A " = $\cdot 1488$ grains in vacuo.

Change = $\cdot 00963$ grains.

That is the bronze pound has no doubt become slightly oxidized in spite of the gilding to the extent of $\cdot 00963$ grains. This change is remarkably small, seeing that the pound has not been tested since 1854, and that it has had many opportunities of becoming tarnished.

In conclusion I may say that the standards appear to have preserved their original values with but slight changes, changes in fact so slight, that it would require a much more rigid investigation than I was able to make in order to discover their true significance.

The only thing I noticed, in the way of rusting was on the " Airy " bar; the mid line of the three which are engraved on the gold stud at one end was badly blotched with rust, and a few more years of similar rusting would entirely efface the line. What has caused it, it is difficult to say, as the lines are engraved on gold; however, I cleaned the stud thoroughly and imagine that the process of rusting has been arrested. The bar " C " was in excellent order, just as good probably as the day it was made. The surfaces of the gold stud in " B " were slightly dulled.

All of which is respectfully submitted.

W. J. LOUDON.

REPORT, RETURNS AND STATISTICS

OF THE

INLAND REVENUES

OF THE

DOMINION OF CANADA

FOR THE

FISCAL YEAR ENDED 30th JUNE

1889.

PART III

ADULTERATION OF FOOD.

Presented to both Houses of Parliament by Command of His Excellency.

JOHN COSTIGAN,
Minister of Inland Revenue.

PRINTED BY ORDER OF PARLIAMENT.



OTTAWA :

PRINTED BY BROWN CHAMBERLIN, PRINTER TO THE QUEEN'S MOST EXCELLENT MAJESTY.

1890.

CONTENTS.

	PAGE.
Commissioner's Report.	1
Public Analysts' Reports.....	1
Chiefs Analysts' Reports.....	9
Bulletin No. 7, Lard.....	9
" 8, Fertilizers 1889.....	17
" 9, Winter Milk.....	26
" 10, Baking Powders.....	48
" 11, Summer Milk.....	75
" 12, Cream of Tartar.....	86

INSPECTION OF FOOD.

To the Honorable
The Minister of Inland Revenue.

SIR,—I have the honor herewith to submit my report respecting the analysis of food; also the reports of the Analysts appointed under the Act.

The following is a summary statement of the whole number of samples reported upon by the official Analysts:—

SUMMARY of the whole number of Samples analysed by the Dominion Analysts for the year ending 30th June, 1889.

Name of Sample.	Genuine.	Adulterated	Doubtful.	Total.
Baking powder..	45	102	3	150
Butter	24	.....	7	31
Cheese	18	.....	.....	18
Chewing gum.....	4	.....	.....	4
Canned lobster.....	2	.....	.....	2
Cream of tartar.....	79	63	3	145
Lard	189	192	12	393
Milk	164	40	2	207
Vinegar	62	28	.....	90
Whiskey.....	6	6	.....	12
Fertilisers.....	10	.....	.....	10
Total.....	603	431	28	1,062

The Chief Analyst having been authorized to publish independent Bulletins in respect of the specific articles dealt with in the Departmental Laboratory at Ottawa (which are republished herewith), there is no necessity for any extended remarks. The results of such analyses are given very fully in the Bulletins.

The first six Bulletins were published with my report of last year. Those accompanying this report are as follows:—

- No. 7. Lard.
- No. 8. Fertilizers.
- No. 9. Winter Milk.
- No. 10. Baking Powders.
- No. 11. Summer Milk.
- No. 12. Cream of Tartar.

One hundred and nine samples of lard were examined, of which 38 were of Canadian, 11 of unknown and 60 of United States origin. Of the Canadian 3 out of the were adulterated, while of the United States product only 1 was genuine.

The examination of winter and summer milk was undertaken in order to furnish data upon which to determine a standard. Of 267 samples of winter milk, 71 were

passed by the Inspector as undoubtedly genuine and 196 were subjected to analyses. Of these, 87 were found to be defective—nearly one-third of the entire samples taken.

The unadulterated samples showed a general average of 12·58 per cent. total solids and 3·79 per cent. of butter-fat. The average given by the analysis of summer milk is 12·65 total solids and 3·69 butter-fat.

Mr. A. McGill furnishes a very able and interesting report upon baking powders and a further one upon cream of tartar.

The Chief Analyst, as well as his Assistant, take very strong grounds against the use of alum in baking powders. In the report of the former, which will be found on page 86, he says that the use of alum in bread-making is prohibited in most countries where food adulteration laws have been enacted, and that alumina is not to be found in any species of food or drink used by man, nor does it occur in any part of the system. On these grounds he thinks the use of alum in compounding baking powders should be prohibited. The latter reason appears to have considerable force, but I am inclined to think the use of alum in bread is prohibited on the ground that it is an agent by the use of which bread made from inferior flour can be so whitened as to be undistinguishable from that made from the best, the legislation being directed rather against commercial fraud than against the unwholesome character of the agent.

It is a pleasure to note that the larger cities are beginning to avail themselves of the facilities offered by the Act, more especially as regards the inspection of milk. As simple methods of detecting frauds in respect of other articles of food are discovered, it is hoped that municipal action will be further extended, as by this means the ground can be fairly covered.

I have the honor to be, Sir,

Your obedient servant,

E. MIALL,

Commissioner Inland Revenue.

OTTAWA, 28th May, 1890.

1.—DISTRICT OF NOVA SCOTIA.

OFFICE OF THE PUBLIC ANALYST,
HALIFAX, 21st November, 1889.

To the Commissioner of Inland Revenue,
Ottawa.

SIR,—I have the honor to submit my report on foods and drugs received by me for analysis during the year ending 30th June, 1889.

I have analysed 230 samples in all, 144 of which were genuine, 85 adulterated and 1 doubtful, tabulated as follows:—

	Genuine.	Adulterated.	Doubtful.	Total.
Baking powder	21	5	.....	26
Cream of tartar	28	7	.....	35
Lard	24	47	.....	71
Milk	38	9	1	48
Vinegar	33	17	.....	50
Total	144	85	1	230

Cream of Tartar.

In seven cases starch was present, and in two of these sulphate of lime as well. Six others, though genuine, were of inferior quality.

Lard.

Of the seventy-one samples examined, fourteen were of native production and fifty-seven American. Neither water nor cotton seed oil were detected in the former, while over 82 per cent. of the latter were found to be adulterated as follows:

Genuine	10
Adulterated with cotton seed oil.....	25
do water.....	10
do do and cotton seed oil	11
do beef stearine.....	1

In those cases where water was found it ranged from 13 to 34 per cent.

Milk.

Thirty-eight of the forty-eight samples were genuine; of the remainder, five were watered, four deficient in cream and one doubtful.

Vinegar.

Of the seventeen adulterated samples, ten contained less than the standard amount of acetic acid, and seven had an excess of mineral acid, but were otherwise uninjurious.

I have the honor to be, Sir,
Your obedient servant,

MAYNARD BOWMAN,
Public Analyst.

2—DISTRICT OF NEW BRUNSWICK.

CHEMICAL LABORATORY, 74 GERMAIN ST.,
ST. JOHN, N.B., 28th October, 1889.

To the Commissioner of Inland Revenue,
Ottawa.

SIR,—I have the honor to submit to you my report on certain samples of food, &c., received for analysis during the year ending 30th June, 1889.

The following is a summary of my results, viz.:—

Nature of Sample.	Adulterated.	Not Adulterated.	Doubtful.	Total.
Baking powder .....	..	24	..	24
Cream of tartar	13	12	..	25
Lard	21	33	1	55
Milk	9	27	..	36
Vinegar	11	29	..	40
Total	54	125	1	180

Baking Powders.

The samples examined appear to be free from objectionable substances, although a large percentage of flour is found in some of the samples.

Cream of Tartar.

About half the samples are classed as adulterated, some of them containing a large amount of insoluble residue.

Lard.

Nearly half the samples were found to be adulterated with cotton seed oil. (This adulterant was only found in American lard).

Milk.

About one-third of the samples were classed as below the standard.

Vinegar.

Out of forty samples, eleven were found below the standard strength.

I have the honor to be, Sir,
Your obedient servant,

W. F. BEST,
Public Analyst.

3.—DISTRICT OF QUEBEC.

OFFICE OF THE PUBLIC ANALYST,
 QUEBEC, 28th October, 1889.

To the Commissioner of Inland Revenue,
 Ottawa.

SIR,—I have the honor to forward to you the following report on my operations in 1888–89.

I have analysed during the year 125 samples, and reported 80 genuine, 40 adulterated and 5 doubtful.

Here follows a statement indicating the nature of the samples analysed, and the proportion of their adulteration :—

Nature of Samples.	Good.	Doubtful.	Adulterated	Total.
Milk	31	1	4	36
Cream of tartar	4	.....	6	10
Baking powder	4	.....	20	24
Lard	41	4	10	55
Total.....	80	5	40	125

Milk.

Not satisfactory this year.

Cream of Tartar.

Ten samples were examined; 4 were pure, 6 adulterated, out of which 4 were not cream of tartar.

Baking Powder.

Out of 24 samples, 4 are pure, 18 adulterated and 2 doubtful.

Lard.

Out of 55 samples, 10 are adulterated by the addition of cotton seed oil. A certain number of samples classified as good contained also a very small quantity of cotton seed oil. It is to be remarked that foreign lard is generally adulterated.

I have the honor to be, Sir,
 Your obedient servant,

M. Fiset, M.D.,
 Public Analyst.

4.—DISTRICT OF MONTREAL.

OFFICE OF THE PUBLIC ANALYST,
MONTREAL, 12th November, 1889.

To the Commissioner of Inland Revenue,
Ottawa.

SIR,—I have the honor to submit to you my fourteenth annual report on the result of my analysis of samples of food and of articles entering into the composition of food, which have been submitted to me for analysis during the year.

The present report is for the year ending 1st July, 1889, during which 216 samples have been submitted, of which I have reported 111 genuine, 91 adulterated and 14 doubtful, as shown in the table annexed :—

Nature of Sample.	Genuine.	Adulterated	Doubtful.	Total.
Milk	33	17	1	51
Butter	7	..	7	14
Canadian cheese	10	..	..	10
Canadian lard	32	9	1	42
American lard	8	20	4	32
Confectionery	4	..	..	4
Canned lobsters	2	..	..	2
Baking powder	3	23	..	26
Cream of tartar	12	22	1	35
Total	111	91	14	216

Milk.

On the important subject of milk, I have to report that the Civic Board of Health have so far adopted the suggestions contained in your report as to appropriate a sum of money for the regular inspection of milk, day by day or week by week; and have appointed one of their sanitary officers as a milk inspector and myself as civic analyst. The Board, however, does not proceed under the Adulteration of Food Act, 1885, but under the city by-laws, of which in this connection I enclose a copy. Since April last to the date of this report (12th November), a period of eight months, 891 samples of milk have been taken by the inspector, and of these 821 have been passed by him on the Feser and Lactodensimeter tests, taken as 2.5 of butter fat on Feser and 1029 to 1033 of Lactodensity. Below these standards, 70 samples have been submitted to me for full analysis. Of these I found 11 genuine, 57 adulterated, and 2 doubtful; the standard being, however, lower than those of the milk bulletins published by the department. In some few cases the butter fat was in excess, reaching 3.75 and 4.25 in two instances, showing the fallacy of the Lactodensimeter and Feser tests. Of these cases before the Recorder, 42 have been fined an average of \$10 each. Six cases have been dismissed on some technical grounds.

It is proposed to make some alterations in the city by-laws to correct these incertitudes and to adopt a higher standard for commercial whole milk.

General Groceries.

It will be observed that the articles of tea, coffee, cocoa, sugar, spices and confectionery have almost been ignored during the past year, and I venture to suggest, in the interest of the public, that some surveillance of such goods should be annually maintained. Whilst the special enquiries are going on in reference to the great Dominion exports of butter, cheese and lard are of the greatest importance to

the country, I beg to submit that the quality of the imports of home consumption should be annually inspected; and the subject of drugs, as imported as well as manufactured, is of no less importance than that of food. All those could be handled conveniently in the intervals of the long series of special enquiry.

Sugars.

The comparative purity of the refined sugars of Canada and those imported from Great Britain and the United States has created a lively discussion in the press during the past year, and I would also suggest that being now provided with costly polariscopes by the Department, the analysts should be called upon annually to report on the quality of imported and Canadian sugars, respectively, without local reference.

Lards.

It is very difficult to define a "commercial lard." Pharmaceutically it is the hard adipose secretion surrounding the omentum and mesentery and kidney of the fat pig, separated from its membrane and fused at a low temperature on a water bath.

This is a different product from that produced by superheated steam from the internal fat of the whole hog. The removal of lard oil by pressure from this product and the substitution of cotton seed oil is an undoubted adulteration, and can now be readily detected.

Butter and Cheese.

It would appear from the results of analysis that oleomargarine and "filled cheese" are unknown on the Canadian market.

Confectionery.

The fatal issues recorded in the press from the use of ice creams during this year call, in my judgment, for some investigation as to the poisonous character of the flavoring essences used in their manufacture. It is well known that the oil of bitter almonds is a virulent and deadly poison, containing from 8 to 12 per cent. prussic acid; and its substitute, nitro-benzine, is a narcotic poison of another class, but still dangerous. Oil of wintergreen is also dangerous in excess, and many of the ethereal essences sold to confectioners for flavoring are narcotics more or less. As these are offered in the open squares and streets of our cities at the temptingly low price of 1 cent per glass, I submit that this subject is worthy of official investigation.

Soda Water, Ginger Ale and Cream Soda.

I have been called upon to investigate, during the season, no soda fountains which, in several instances, were proved so defective the previous summer; but I have also been called upon, not by the Department, but by private manufacturers, to examine the metallic buttons ingeniously dropped into ginger ale and cream soda bottles. I found that the ginger ale was not affected by the lead contained in these stoppers, but the cream soda, being alkaline, dissolved a notable quantity of lead, which in some cases caused serious illness from the effects of the lead stoppers. From this experience these old-fashioned stoppers have been abandoned, and a clever invention of white rubber, with a block-tin stopper, has been substituted therefor, which promises to avoid any metallic contamination in the future. As many leather stoppers for aerated beverages are still in use by some manufacturers, I consider this matter of some importance for official investigation.

I have the honor to be, Sir,
Your obedient servant,

JOHN BAKER EDWARDS,
Public Analyst.

5.—DISTRICT OF KINGSTON.

OFFICE OF THE PUBLIC ANALYST,
OTTAWA, 12th October, 1889.

To the Commissioner of Inland Revenue,
Ottawa.

SIR.—I have the honor to submit for your appreciation a general report on the work carried on in my laboratory during the fiscal year 1888-89.

During this period 177 samples of various products were collected by the inspector and sent to me for analysis, the results of which are given in the following table:—

Samples.	Description.	Genuine	Bad.	Fair.	Doubtful.	Total.
Butter.....		17				17
Cheese.....		8				8
Baking powder.....			15	6	3	24
Drugs.....	Cream of tartar.....	9	4	3	2	18
do.....	Comp. cream of tartar.....		6			6
do.....	Cream of tartar substitute.....		1			1
Lard.....		15	35	1	4	55
Milk.....		34	1	1		36
Whiskey.....		4	6	2		12
Total.....		87	68	13	9	177

Milk, Butter and Cheese.

The farm products have, with a few exceptions, given, on examination, satisfactory results. It is, however, to be regretted that now and then adulterated or skimmed milks are met with, and that samples of cheese, although genuine, are offered for sale in a state of complete deterioration.

Baking powder.

I beg to refer to my previous report for my opinion on the composition of baking powders. I wish only in this instance to state, that the market is infested with such more or less injurious articles, and that the Government should take steps to rule their manufacture and banish from commerce those possessing deleterious properties.

The relative value of different brands has recently been made known in a special bulletin published under authority of the Inland Revenue Department by Mr. A. McGill, who treated the question in a masterly manner.

In my opinion, only 25 per cent. of the number of samples I have examined were fit for sale as wholesome products.

Cream of Tartar and Substitutes.

The remarks made on baking powders are equally applicable to these drugs, for a simple incorporation of a suitable quantity of bi-carbonate of soda with them constitutes their different brands of leavening agents offered in commerce.

About 65 per cent. of so-called cream of tartar is fraudulent and injurious to health.

Lard.

Since the last few years much has been said, especially in England, on the invasion of American refined lard on the market, and mostly every food analyst has been engaged in chemical researches on their ingredients, principally cotton seed oil.

This latter constituent is not altogether unobjectionable as food, as has already been judiciously remarked, from the fact that, possessing siccative properties to a certain degree, it is apt to become unfit for digestion. At any rate, genuine lard bears to such mixtures the same objection as does butter to oleomargarine and should alone be allowed to be sold as lard.

Sixty per cent. of the lard retailed in my district is cotton seed oil mixtures.

Whiskey.

Early in June last twelve samples of whiskey of different brands were sent to me by the Kingston officer for examination.

Four only were found genuine. The rest were more or less deficient in alcohol. For want of defined standards established by the Department, I have classed them according to British pharmacopœia.

None contained methylic or arnylic derivatives, except No. 2945, which was doubtful in this respect.

I have the honor to be, Sir,
Your obedient servant,

F. X. VALADE, M.D.,
Public Analyst.

6.—DISTRICT OF TORONTO.

SCHOOL OF PRACTICAL SCIENCE.
TORONTO, 27th November, 1889.

To the Commissioner of Inland Revenue,
Ottawa.

SIR,—I have the honor to submit my report for the past year.
Since July, 1888, I have analysed 121 samples, viz. :—

Nature of Sample.	Genuine.	Adulterated.	Total.
Lard	32	38	70
Cream of tartar	10	5	15
Baking powder.....	11	15	26
Fertilizers.....			10
Total.....	53	58	121

Lard.

During the past year I have examined 70 samples of lard.

In all these samples the action of nitrate of silver, the amount of iodine absorbed, and the specific gravity at the temperature of boiling water were determined. In 22 samples the quantity of water and of matter insoluble in ether were also ascertained, and a special microscopical examination made for beef fat crystals.

The result of these examinations was to show that none of the lards contained water, and that the quantity of matter insoluble in ether in no case exceeded 4 per cent. Also in all cases where the nitrate of silver and iodine tests led me to infer the presence of cotton seed oil, crystals of beef fat were found, leading to the conclusion that the most common adulteration, by far, is a mixture of cotton seed oil and beef stearine.

Of the 70 samples examined, 32 were found genuine and 38 adulterated.

Cream of Tartar.

Of 15 samples of cream of tartar, 10 were pure and five adulterated. In four cases the adulteration was of wheat or corn starch, varying in quantity from 8 to 33 per cent. One sample consisted almost entirely of calcium sulphate, with a percentage of starch. Two samples were adulterated with a quantity of burnt alum.

Baking Powder.

Twenty-six samples were analysed. Ten were cream of tartar powders of good quality, and yielding from 33 to 63 cubic centimetres of carbon dioxide per grain. One was a cream of tartar powder, with a small quantity of carbonate of ammonia.

Fourteen samples were alum and phosphate powders. These gave off from 8 to 53 cubic centimetres of carbon dioxide per grain. All contained a very small per cent. of ammonia. I have reported all these alum containing powders as adulterated in such a manner as to injure health.

Fertilizers.

Ten samples were analyzed. These consisted chiefly of phosphoric acid and nitrogen as ammonia. One sample was composed of hydrated sulphate of lime, and another of 98 per cent. nitrate of soda.

I have the honor to be, Sir,
Your obedient servant,

W. H. ELLIS.

7.—DISTRICT OF MANITOBA.

ST. JOHN'S COLLEGE,
WINNEPEG, MAN., 14th October, 1889.

To the Commissioner of Inland Revenue,
Ottawa.

SIR,—I beg to submit my report for the year ending 30th June, 1889.

From the time of my appointment up to that date I was engaged in the analysis of lard. Fifteen of these lard samples were collected in the Winnipeg district, and the results of their analysis are tabulated in Appendix B. In all, 32 samples were examined, viz., 12 American, 15 Canadian, and 5 labelled "pure lard."

The American samples were all adulterated.

Seven of the Canadian samples were reported genuine and five adulterated. Concerning the remaining three, no opinion was expressed.

Of the "pure" samples, one was undoubtedly genuine, three—evidently American—contained cotton seed oil, and the fifth contained tallow.

Those American samples collected in Manitoba contained cotton seed oil, but were free from water. No other foreign fat was looked for.

The native samples from this Province were all reported genuine. At the time the returns were forwarded no special tests had been made for tallow. A subsequent examination of No. 5827 (apparently a native sample) clearly showed the presence of tallow.

The samples from Ontario, Quebec and the Marime Provinces were all specially tested for tallow.

The imported samples, with possibly one exception, all contained cotton seed oil. They were all watered—in two cases the water amounting to nearly 30 per cent.—and five at least out of the six contained tallow. No. 8463, a unique specimen, requires further examination.

Of the Canadian samples, three appeared genuine, and three gave doubtful results. The remaining five gave distinct evidence of tallow, and one contained cotton seed oil as well. It is now well known that some of the tests for cotton seed oil are not to be depended on after the lard has attained a certain age. As these samples were collected some months previous to the analysis, it is not impossible that some of the other samples may have contained small quantities of cotton seed oil.

I have the honor to be, Sir,
Your obedient servant

EDGAR B. KENRICK.

8.—SPECIAL REPORTS.

(BULLETIN No. 7; LARD.)

LABORATORY OF THE INLAND REVENUE DEPARTMENT,
14th February, 1889.

To the Commissioner of Inland Revenue.

SIR,—The numerous prosecutions for selling adulterated lard which have, within the last twelve months, taken place in England, as well as the convictions and punishments which followed, have been instrumental in calling attention to the same subject in Canada. Representations having also been made to the Department from other quarters regarding the same matter, it was deemed wise to investigate it. Accordingly in August last, you issued instructions for the collection of a large number of samples of the lard sold throughout the Dominion. The reports made by the Public Analysts regarding these were not in all cases based upon the most appropriate methods of examination, and therefore, the analysis of a number of the samples was undertaken in this Laboratory. The results obtained are given in the following tables, together with some by Dr. W. H. Ellis, of Toronto, who adopted, for the most part, the same process as employed here. Besides the names of the vendors of the samples, the names of the manufacturers or furnishers are given, but it is to be remarked that these are reported on the authority of the vendor or collector, and may not be, in all cases, entirely reliable.

Date of Collection.	Number of Sample.	Name and Address of Vendor.	Manufacturer or Wholesale Dealer.	Analysis.				Properties of the Fat.			Analyst.	Remarks.
				Water.	Fat.	Other substances.	Total.	Spec. Gravity at 98° C.	Iodine absorption.	Silver Test.		
1888.												
Sept. 10	8330	Robert H. Campbell, 163 Water Street, Halifax, N.S.	Chas. F. Tietjen, New York.	9.42	84.58	6.00	100.00	0.861	65.9	No coloration	T. Macfarlane.	Adulterated with water.
Aug. 11	8332	Richard O'Neill, 143 Lower Water Street, Halifax.	Armour & Co., Chicago.		95.35	4.65	100.00	0.8615	67.17	Light chocolate brown.	do	Slightly adulterated with cotton seed oil.
do 11	8335	Dillon Bros., 80 Sackville Street, Halifax.	J. H. Bruggeman, Cincinnati.	18.46	79.41	2.13	100.00				do	Adulterated with water. Sample accidentally lost under treatment.
do 11	8338	J. W. Seaman & Co., Bedford Row, Halifax.	Vendors.		99.20	0.80	100.00	0.8635	51.8	Slightly brown.	F. X. Lefebvre.	
Sept. 11	8345	Edwin Wright, 109 Campbell Road, Halifax.	Armour & Co., Chicago.		98.86	1.14	100.00	0.861	72.48	Yellowish brown	T. Macfarlane.	Adulterated with cotton seed oil.
do 11	8356	Joseph H. Parrett, Liverpool, N. S.	Unknown.		99.39	0.61	100.00	0.864	81.84	Brown	F. X. Lefebvre.	do
Aug. 24	8366	Alexander Young, Summerville, N.S.	Armour & Co., Chicago.		99.59	0.41	100.00	0.8649	76.12	Slightly grey	A. L. Tourochot.	do
do 24	8367	Edward Young, Burlington, N.S.	C. F. Tietjen, New York.	13.59	85.99	0.42	100.00	0.8656	83.72	do	do	do
do 24	8368	George T. Gibson, Brooklyn, N.S.	K. Fairbanks & Co., Chicago.		99.64	0.36	100.00	0.8669	88.98	Dark olive green	do	do
do 24	8369	F. C. Chambers, Newport Station, N.S.	do		99.54	0.46	100.00	0.8645	85.85	Light brown	F. X. Lefebvre.	do
do 25	8370	Calvin Bishop, Kentville, N.S.	Armour & Co., Chicago.		99.57	0.43	100.00	0.8620	69.68	Slightly brown	do	do
do 25	8371	S. S. Strong, Kentville, N.S.	J. H. Bruggeman, Cincinnati.	24.47	75.15	0.38	100.00	0.8605	62.63	No coloration	do	Adulterated with water.
do 13	8297	F. S. McPherson, 181 Union Street, St. John, N.B.	Chase & Deecken, New York.	5.55	92.89	1.56	100.00	0.862	70.71	do	T. Macfarlane.	Adulterated with water and cotton seed oil.
do 14	8302	John O'Gorman, 10 Doock Street, Fortland, St. John.	C. F. Tietjen, New York.	5.59	93.68	0.73	100.00	0.862	73.66	Slightly grey	F. X. Lefebvre.	do
do 14	8303	Dean Bros., West Street, City Road, St. John.	Chase & Deecken, New York.	10.66	88.75	0.59	100.00	0.8600	58.86	No coloration	do	Adulterated with water.

do	14	8304	Samuel Strang, Street, St. John.	Germain Imported from Prince Edward Island.	99-12	0-88	100-00-0-856	54-14	do	T. Macfarlane..	
do	15	8293	Sammel McGirr, William Street, St. John.	272 Prince C. F. Tietjen, New York.	1-13	0-92	100-00-0-8682	90-44	Dark olive green	A. L. Tourcho..	Adulterated with cotton seed oil.
do	13	8294	John Doodly, Street, St. John.	43 St. James' Chase & Deecken, New York.	9-81	0-45	100-00-0-8667	69-76	No coloration	do	Adulterated with water
	13	8296	E. C. Wilson, Street, St. John.	127 Queen Unknown	6-14	0-51	100-00-0-8687	84-24	Slightly grey	do	Adulterated with water and cotton seed oil.
do	21	8309	Thos. F. Granville, town, St. John.	Indian-Chase & Deecken, New York.	8-59	0-64	100-00-0-8610	69-34	Greyish	F. X. Lefebvre..	do
do	21	8312	T. Nasse & Son, St. John.	Indiantown, T. O. Daniels, Chicago.	1-58	5-27	100-00-0-8662	91-08	Dark grey	T. Macfarlane..	Adulterated with cotton seed oil.
do	21	8315	George Irvine, St. John.	Fairville, N.B. J. H. Myrick, Charlottetown, P.E.I.	.....	0-47	100-00-0-8585	49-22	No coloration	F. X. Lefebvre..	
Sept.	4	8321	John Lewis & Co., N.B.	Hillsboro', Fairbanks & Co., Chicago.	.....	2-67	100-00-0-864	68-56	Olive brown	T. Macfarlane..	Adulterated with cotton seed oil.
do	4	8322	John L. Pye, N.B.	Hopewell Cape, C. F. Tietjen, New York.	10-55	0-57	100-00-0-863	74-12	Greyish	F. X. Lefebvre..	Adulterated with water and cotton seed oil.
do	6	8324	F. McManus & Son, ramcook, N.B.	Mem-Chase & Deecken, New York.	10-47	0-48	100-00-0-8615	66-86	Slightly grey	do	
do	6	8326	P. D. & E. Souier, Bridge, Memramcook.	College-T. O. Daniels, Chicago.	9-82	0-46	100-00-0-8600	58-30	No coloration	do	Adulterated with water
do	6	8328	H. R. Fawcett, N.B.	Sackville, William Rattenbury, Charlottetown, P.E.I.	.....	0-72	100-00-0-8620	49-22	do	do	
do	18	7427	Jean B. Parant, Street, Quebec.	170 King Fairbanks & Co., Chicago.	.....	.....	.....	.....	Dark grey	T. Macfarlane..	Adulterated with cotton seed oil.
do	18	7428	Marceau & Drouin, Cartier, Que.	Jacques Vendor	93-13	6-87	100-00-0-8645	57-43	No coloration	F. X. Lefebvre..	
do	18	7429	Louisa Martinetti, chester Street, Que.	32 Dor-Fairbanks & Co., Chicago.	.....	0-40	100-00-0-8650	85-45	Dark grey	do	Adulterated with cotton seed oil.
do	18	7430	J. E. E. Montreuil, St. Joseph Street, Que.	Co., 362 F. W. Garde & Co., Chicago.	99-47	0-53	100-00-0-8630	79-12	Grey	do	
Aug.	18	7431	François Bédard, Street, Quebec.	2 St. Joseph Fairbanks & Co., Chicago.	99-52	0-48	100-00-0-8672	88-67	Dark brown	A. L. Tourcho..	do
do	29	7432	Joseph D. Lacerte, Que.	Somerset, Armour & Co., Chicago.	99-23	0-77	100-00-0-865	86-93	Dark grey	F. X. Lefebvre..	do
do	29	7433	do	Laing & Son, Montreal.	99-18	0-82	100-00-0-860	47-07	No coloration	do	
do	29	7434	Joseph A. Savoie, Que.	Somerset, Fairbanks & Co., Chicago.	99-75	0-25	100-00-0-8674	89-20	Dark green	A. L. Tourcho..	Adulterated with cotton seed oil.
do	29	7436	Antoine E. Brunell, set, Que.	Somer-Armour & Co., Chicago.	99-12	0-88	100-00-0-861	73-74	Yellowish brown	T. Macfarlane..	do
do	29	7437	N. C. Cormier, Que.	Somerset, Fairbanks & Co., Chicago.	99-54	0-46	100-00-0-8645	87-69	Light brown	F. X. Lefebvre..	do
do	31	7439	J. D. Bourbon, Que.	Victoriaville, Armour & Co., Chicago.	99-87	0-13	100-00-0-864	84-72	Dark greenish grey.	A. L. Tourcho..	do
do	31	7440	Paul Tourigny, Que.	Victoriaville, do	99-64	0-36	100-00-0-8620	71-24	Slightly brown	F. X. Lefebvre..	do
do	31	7442	Alfred Belanger, ville, Que.	Victoria-Fairbanks & Co., Chicago.	99-59	0-41	100-00-0-8645	88-45	Light brown	do	do

Date of Collection.	Number of Sample.	Name and Address of Vendor.	Manufacturer or Wholesale Dealer.	Analysis.				Properties of the Fat.			Analyst.	Remarks.
				Water.	Fat.	Other substances.	Total.	Spec. gravity at 98° C.	Iodine absorp- tion.	Silver Test.		
1888.												
Aug. 31	7443	Désire A. Bourbeau, Victoria-ville, Que.	M. J. McGrail & Son, Montreal.	99.13	0.87	100.00	0.860	51.86	No coloration.	T. Macfarlane		
do	7453	P. O. Ponthot, 58 Desfossés Street, Quebec.	Vendor.	99.27	0.73	100.00	0.861	60.72	do	do		
do	7384	Elie Brodeur, 609 Dorchester Street, Montreal.	Not known.	0.26	0.42	100.00	0.860	53.46	do	do		
do	7385	Desmarceau et fils, 167 St. Lawrence Street, Montreal.	Armour & Co., Chicago.	99.03	0.97	100.00	0.8625	73.10	Olive brown	F. X. Lefebvre.	Adulterated with cotton seed oil.	
do	7386	Frédéric Aubin, 2 St. Lawrence Market Square, Montreal.	Fairbanks & Co., Chicago.	0.04	0.37	100.00	0.863	77.21	Greyish	T. Macfarlane	do	
do	7387	Brouiller & Tiganet, 115 St. Dominique Street, Montreal.	F. Liberecent, St. Lawrence Market.	99.43	0.57	100.00	0.860	56.27	No coloration.	F. X. Lefebvre.		
do	7388	Matthew Hodges, 181 St. Lawrence Street, Montreal.	Armour & Co., Chicago.	99.56	0.44	100.00	0.8664	87.36	Light brown	A. L. Tourehot.	Adulterated with cotton seed oil.	
do	7389	Charles C. Lapierre, 210½ St. Lawrence Street, Montreal.	F. Liberecent, St. Lawrence Main St.	99.03	0.97	100.00	0.8620	61.5	No coloration.	F. X. Lefebvre.		
do	7391	John Brunet, 129 St. Urbain Street, Montreal.	Fairbanks & Co., Chicago.	97.32	2.68	100.00	0.8655	89.9	Olive brown	do	Adulterated with cotton seed oil.	
do	7396	John J. Keating, 187 St. George's Street, Montreal.	do	99.46	0.54	100.00	0.8679	88.92	Dark greenish grey.	A. L. Tourehot.		
do	7397	Albert Evans, 211 St. Georges Street, Montreal.	Armour & Co., Chicago.	99.51	0.49	100.00	0.8654	84.70	Greenish grey.	A. L. Tourehot.	Adulterated with cotton seed oil.	
July 15	7407	Hermida Riendeau, Chambly Basin, Que.	W. Laing & Son, Montreal.	99.24	0.76	100.00	0.8580	51.5	No coloration.	F. X. Lefebvre.		
do	7408	A. Bondreau, Bonsecours Market, Montreal.	Vendor.	99.49	0.51	100.00	0.8605	65.83	do	do		
Sept. 7	7472	Henri Reynaud, 183 Lagau-chetière Street, Montreal.	do	99.27	0.73	100.00	0.8600	57.27	do	do		
Aug. 18	7971	H. Stuefing & Co., Berlin, Ont.	Moses Wisner, Doon Co., Ont.	99.42	0.58	100.00	0.8659	55.78	Unchanged	do		
do	7974	M. McMillen, Belleville, Ont.	Thos. Lawry & Son, Hamilton, Ont.	98.83	1.17	100.00	0.8650	88.7	Brown	do	Adulterated with cotton seed oil.	

do	18	7981	G. T. Ham, Napanee.....	E. G. Blaine & Co., Toronto.	99-00	1-00	100-00	0-8650	70	do	do	do
do	21	7994	Cameron & McDonald, Cornwall, Ont.	Armour & Co., Chicago.	98-47	1-53	100-00	0-8650	90	do	do	do
do	25	7995	A. Tracy, Ottawa.....	S. O. Daniels, Chicago.	99-69	0-31	100-00	0-8665	91-04	Dark greenish grey.	A. L. Touchot.	do
do	25	7996	E. Elliott, Ottawa.....	Fairbanks & Co., Chicago.	92-13	0-33	100-00	0-8651	90-25	Dark olive green.	do	do
do	25	7997	Hanrahan Bros., Ottawa.....	F. W. Fearman, Hamilton.	99-00	1-00	100-00	0-8650	50-8	Brown.....	F. X. Lefebvre..	do
do	25	7998	W. H. Beaty, Ottawa.....	do	99-35	0-65	100-00	0-8590	53-51	No coloration...	do	Adulterated with cotton seed oil.
do	25	8000	J. Hopper, Ottawa.....	Fairbanks & Co., Chicago.	99-37	0-63	100-00	0-8680	92-44	Greenish brown.	A. L. Touchot..	do
do	24	7952	George Mathews, Peterboro'.	Vendor.....	99-33	0-67	100-00	0-8585	50-8	No coloration...	F. X. Lefebvre..	Adulterated with cotton seed oil.
do	24	7953	M. K. Kidd, Peterboro'.	Armour & Co., Chicago.	99-11	0-89	100-00	0-8610	65-3	Brownish.....	do	do
Sept.	4	7954	R. J. J. Campbell, Whitby, Ont.	Park & Son, Toronto.	.....	.....	.....	0-8645	88-3	Dark brown.....	W. H. Ellis.....	do
do	4	7955	W. C. Lawlor, Whitby, Ont.	do	.....	.....	.....	0-8652	82-40	do	do	do
do	4	7956	do	George Perkins, Toronto.	.....	.....	.....	0-8652	57-8	Unchanged.....	do	do
do	4	7957	H. A. Houch, Whitby, Ont.	F. W. Fearman, Hamilton.	.....	.....	.....	0-8620	59-9	Slight tinge.....	do	do
do	5	7958	John Curtis, Port Hope.....	Vendor.....	.....	.....	.....	0-8610	56-0	Unchanged.....	do	Adulterated with cotton seed oil.
do	5	7959	do	N. K. Fairbanks, Chicago.	98-33	1-67	100-00	0-8640	85-6	Brown.....	F. X. Lefebvre..	do
do	5	7960	do	D. Gunn, Toronto.....	.....	.....	.....	0-8610	56-4	Faint color.....	W. H. Ellis.....	do
do	5	7961	Simpson Reed, Port Hope.....	Unknown.....	.....	.....	.....	0-8655	78-9	Dark brown.....	do	Adulterated with cotton seed oil.
do	5	7962	George Glass, Port Hope.....	R. Thompson, Toronto.	.....	.....	.....	0-8655	84-1	do	do	do
do	6	7965	W. E. Johnston, Grafton.....	Armour & Co., Chicago.	.....	.....	.....	0-8625	75-9	Brown.....	do	do
do	6	7966	G. H. Bloomfield, Oshawa.....	Davison, Scott & Co., Toronto.	.....	.....	.....	0-8635	86-1	do	do	do
do	7	7967	M. E. May, Oshawa.....	N. K. Fairbanks, Chicago.	.....	.....	.....	0-8620	87-2	Dark brown.....	do	do
do	13	7972	E. Morrill, Galt, Ont.....	Not known (Canadian).	.....	.....	.....	0-8590	58-5	Unchanged.....	do	do
do	13	7973	Wm. Maude, Galt, Ont.....	John White, Mitchell, Ont.	.....	.....	.....	0-8600	57-7	do	do	do
Aug.	27	8017	Mrs. Davis, Perth.....	Vendor.....	98-96	1-04	100-00	0-8635	80-42	Dark grey.....	F. X. Lefebvre..	Adulterated with cotton seed oil.
Oct.	8	8019	J. Davison, Toronto.....	do	.....	.....	.....	0-8600	57-0	Unchanged.....	W. H. Ellis.....	do
do	9	8030	J. Brown, Toronto.....	N. K. Fairbanks, Chicago.	.....	.....	.....	0-8650	89-0	Dark brown.....	do	Adulterated with cotton seed oil.
do	9	8031	T. Murray, Toronto.....	Vendor.....	.....	.....	.....	0-8600	58-4	Unchanged.....	do	do
do	9	8032	T. S. Grant, Toronto.....	Unknown.....	.....	.....	.....	0-8650	83-0	Brown.....	do	Adulterated by admixture with cotton seed oil.

Date of Collection.	Number of Sample.	Name and Address of Vendor.	Manufacturer or Wholesale Dealer.	Analysis.				Properties of the Fat.				Analyst.	Remarks.
				Water.	Fat.	Other substances.	Total.	Spec. gravity, at 98° C.	Iodine absorp- tion.	Silver Test.			
1888.													
Oct. 9	8033	do	F. W. Fearman, Hamilton.					0.8610	51.0	Unchanged	W. H. Ellis.		
do	8034	T. H. Noble, Toronto.	Unknown					0.8640	70.2	Dark brown.	do	Adulterated with cot- ton seed oil.	
do	8035	J. Heffernan, Hamilton.	N. K. Fairbanks, Chicago.					0.866	85.0	Black	do	do	
do	8036	F. McCusker, Hamilton.	F. W. Fearman, Hamilton.	99.32	0.08	100.00	0.859	53.39	Unchanged	F. X. Lefebvre.			
do	8037	O'Hara & Co., Hamilton.	Armour & Co., Chi- cago.					0.8650	81.0	Light brown.	W. H. Ellis.	Adulterated with cot- ton seed oil.	
do	8038	G. Vonn, Hamilton.	do					0.8630	68.0	Slight brown.	do	do	
do	8039	S. Granton, Hamilton.	Unknown.					0.8650	78.0	Brown.	do	do	
do	8040	W. McCashir, Hamilton.	F. W. Fearman, Hamilton.					0.8610	51.0	Unchanged	do		
do	8041	Somerville & Bond, Hamilton	Armour & Co., Chi- cago.					0.8630	64.5	Light brown.	do	Adulterated with cot- ton seed oil.	
do	8042	H. Boen, Hamilton.	Unknown					6.8450	81.0	Brown.	do	do	
do	8043	J. McKay, Hamilton.	J. Davidson, Butch- er, Hamilton.					0.8600	59.0	Unchanged	do		
do	8044	R. H. Munrow, Hamilton	H. Robb, Seaforth, Ont.					0.8600	54.5	do	do		
do	8045	J. Munn, Paris.	F. W. Fearman, Hamilton.					0.8635	69.0	Brown.	do	Adulterated with cot- ton seed oil.	
Dec. 27	8458	G. S. Wetmore, St. John, N.B.	B. R. Shipp, Queen's Co., N.B.	99.42	0.58	100.00	0.8580	50.87	No coloration	F. X. Lefebvre.			
do	8460	Bernard McCrossin, St. John, N.B.	Chas. H. North & Co. Boston.	99.50	0.50	100.00	0.8600	59.03	do	do			
do	8461	James Moulson, St. John, N.B.	Chase & Deecken, New York.	99.06	0.94	100.00	0.8615	67.56	Slight brown.	do		Adulterated.	
1889.													
Jan. 4	7572	Louis T. Cormier, St. An- toine Street, Three Rivers, Que.	Fairbanks & Co., Chicago.	99.26	0.74	100.00	0.8655	96.0	Dark grey.	do		Adulterated with beef tallow and cotton seed oil.	

do	4	7573	J. M. Spenard & Co., 711 Ba- dear Street, Three Rivers, Que.	Wiltons, Chicago....	0.32	98.68	1.0	100.00	0.8630	77.9	Slight brown....	do	.....	Adulterated.
do	4	7574	Louis Gingras, fils, Market, Three Rivers, Que.	Vendor	99.37	99.37	0.63	100.00	0.8605	62.6	No coloration....	do	.....	.....
do	4	7575	Narcisse Cloutier, 30 Hender- son Street, Que.	do	99.50	99.50	0.50	100.00	.....	52.7	do	do	.....	.....
do	4	7576	Edouard Brosseau, 24 Hen- derson Street, Que.	Not known.....	99.16	99.16	0.84	100.00	0.864	92.9	Brown.....	do	.....	Adulterated with cot- ton seed oil.
do	4	7577	Sam P. Brosseau, 208 St. Paul Street, Que.	do	99.51	99.51	0.49	100.00	0.862	69.2	Slightly brown- ish.	do	.....	Adulterated.
1888.														
Dec.	28	7564	J. E. Laramer, 2064 St. Cath- erine Street, Montreal.	Hy. Shippell, Mon- treal.	99.18	99.18	0.82	100.00	0.8580	56.5	No coloration....	do	.....	.....
do	28	7566	H. F. Adams, 237 Bleury N. Street, Montreal.	K. Fairbanks, Chicago.	99.15	99.15	0.85	100.00	0.8630	91.36	Dark grey....	do	.....	Adulterated with beef tallow and cotton seed oil.
do	28	7567	Thos. O'Hara & Co., corner Aylmer and Major Street, Montreal.	do	99.03	99.03	0.97	100.00	0.8640	89.40	do	do	.....	.....

These tables contain the results of the examination of 109 different samples of lard, of which 38 were of native, 11 of unknown, and 60 of American origin. Where any one of these has been found to be genuine nothing is entered in the column for remarks.

The properties of the fat which have been depended upon for pronouncing as to its purity are its specific gravity at 98°C. as ascertained by means of the method with the Westphal balance, described in Allen's Organic Analysis (II, 16); the percentage of iodine absorbed, as ascertained by Hübl's process; and the Becchi test by nitrate of silver as described by Conroy in the Analyst (XIII, p. 206).

Among the samples of American lards mentioned in the tables there appears to be only one which is genuine, namely, No. 8460, St. John, N.B., from Charles H. North & Co., Boston. Generally the manufacturers in the United States make no pretence of exporting pure lard. The chief adulterant found is cotton seed oil, but in a great many cases, no doubt, beef tallow should also have been mentioned. It is a matter of extreme difficulty to say to what extent these substances are substituted for lard, or indeed to be certain that they do not replace it entirely. The following conclusions may, however, be fairly drawn from the data above given. The samples said to be manufactured by Fairbanks, Chicago, since they have generally the highest sp. gr., absorb the greatest percentage of iodine, and give the darkest colors with the silver test, probably contain the highest percentage of cotton seed oil and the lowest amount of lard. With some of the samples it seems very doubtful as to whether any lard can be present. Nos. 7566, Montreal, and 7572, Three Rivers, absorbed respectively 91.36 and 96.60 per cent. of iodine, amounts which come surprisingly near the iodine absorption of cotton seed oil itself, which is 105-108 according to Allen. When the fats from the two samples mentioned are melted and allowed to cool slowly, separation of oil takes place on the surface, and this when poured off showed an iodine absorption in the case of 7566 of 101.47 p. c., and in the case of 7572 of 102.74 p. c. When the oil is filtered off and the stearine subjected to pressure at ordinary temperatures until no more oil can be separated from the fat thus produced from sample 7566 absorbs only 35.87 p. c. of iodine, and from sample 7572, 37.39 p. c. of iodine. These figures are indicative of beef tallow rather than lard, for Hübl places the iodine absorption of lard at 59, and Allen at 59.3. I found the iodine absorption of beef tallow, home rendered, to be 41.49. It seems, therefore, in the case of some samples of Fairbanks' manufacture open to doubt as to whether they contain any lard at all. In the case of the samples said to be of Armour's manufacture, the sp. gr. of the fat is generally lower and the iodine absorption less, results which indicate a lower degree of adulteration. Neither Fairbanks' nor Armour's lard contain any water, which is found in many of the samples supplied to the Lower Provinces from New York. The amount of this adulterant detected varies from 5 to 24 p. c., besides varying proportions of cotton seed oil and beef tallow.

With regard to the samples of native lard, if we exclude those which have only been derived from trading firms not concerned in the packing business, and which may therefore be of American origin, we find that out of 35 samples examined 3 were adulterated. Almost all the lards rendered by the vendors themselves are pure, but still there are to be found a few cases from which it would seem that our manufacturers are beginning to imitate American practices.

There cannot be any doubt that the sale of such adulterated lard as is described in this bulletin is a contravention of the Adulteration Act. Apart altogether from the question as to whether it is as wholesome or nutritious as pure lard, it is plain that "an inferior or cheaper substance has been substituted, wholly or in part, for the article," and food of this character the Act declares shall be deemed adulterated. To prosecute the vendors where the sale of the adulterated article is so general would scarcely be a reasonable proceeding, and the result would probably be to dissipate the adulteration of food grant in the shape of legal expenses. Nor is it certain that convictions would follow, because, no doubt, the offenders would, as such have often done before, shelter themselves under the provision contained in the second paragraph

of the 23rd section of the Adulteration Act, and which reads as follows: "Provided that if the person accused proves to the court before which the case is tried that he did not know of the article being adulterated, and shows that he could not, with reasonable diligence, have obtained that knowledge, he shall be subject only to the liability to forfeiture under the 21st section of the Act." The Department has at present under consideration the advisability of making such arrangements as will enable vendors, with the exercise of "reasonable diligence," to obtain certainty regarding the character of the goods they sell; but in the meantime it finds itself face to face with a system of extensive adulteration which it has no practical means of suppressing.

The only available remedy is one which has been suggested by you namely, to impose a higher duty on lard imported from the United States, and that without reference to its being adulterated or genuine. There is no doubt that this would be the best cure, and that it would be in the highest degree advantageous to the agricultural interests of the Dominion. To discuss the latter part of the subject would, however, be out of place in this report.

I have the honor to be, Sir,

Your obedient servant,

THOMAS MACFARLANE, F.R.S.C.,
Chief Analyst

(Bulletin No. 8—Fertilizers, 1889.)

LABORATORY OF THE INLAND REVENUE DEPARTMENT,

10th May, 1889.

To the Commissioner of Inland Revenue,
Ottawa.

SIR,—The number of samples of agricultural fertilizers furnished to the Department this year has somewhat increased, as has also the number of importers and manufacturers. Many of the latter unacquainted with the provisions of the Fertilizers Act, neglect to send in samples early in the year, and some were received as late as the 26th of April. Hence the delay in issuing this Bulletin.

Some manufacturers seem to consider it necessary to wait until they have manufactured their first parcel of goods before furnishing samples, and similarly, some importers plead that they cannot provide these until after their first spring importations. There does not seem, however, to be anything in the Fertilizers Act which prevents such parties from providing out of their former stock, or even from making up on a small scale, samples of the fertilizers they intend placing on the market, and transmitting these to the Department. With regard to the samples of next year, I understand it to be your intention to take no notice of those which reach Ottawa after the time mentioned in the Act: the 31st January, 1890.

The following is a list of the samples received for 1889, in which the names of the manufacturers and vendors are given together with some of the selling prices to consumers:—

RECORD of Fertilizers Analyzed.

No.	Designation.	Name of Manufacturer.	By whom Sent.	Price per Ton.
99	No. 1, "Compound General Fertilizer"	Manufactured in England for Vendor	Lomer, Rohr & Co., Montreal	\$ 28
100	No. 2, "Cereal Compound Fertilizer"	do	do	33
101	No. 3, "Compound Root Fertilizer"	do	do	37
102	No. 4, "Compound Fruit Fertilizer"	do	do	33
103	"Soluble Pacific Guano"	Imported from Glidden & Curtis, Boston	Joseph Black, Sackville, N. S.	47.50
104	"Bone Meal"	Hamilton Fertilizer and Casing Works, Hamilton, Ont.	Manufacturers	40
105	"Fertilizer"	do	do	
106	Exhibit "A," "Blood and Bone Fertilizer"	Wm. Davies & Co., Toronto, Ont.	do	
107	Exhibit "B," "Blood and Bone"	do	do	
108	"Standard Fertilizer"	The Standard Fertilizer and Chemical Co., Smith's Falls, Ont.	R. Brodie, Manager	35
109	"Special Fertilizer"	do	do	40
110	"Fruit Tree Fertilizer"	do	do	42
111	"No. 1 Fertilizer"	do	do	32
112	"Superphosphate of Lime"	do	do	26
113	"Bradley XL Superphosphate"	Bradley Fertilizer Co., Boston, Mass.	Manufacturers	38 to 40
114	"Bradley's Patent Superphosphate"	do	do	38 to 40
115	"B. D. Sea Fowl Guano"	do	do	38 to 40
116	"B. Quality Fertilizer"	Wm. Pilkington & Sons, Widnes, Lancashire, Eng.	Irwin, Hopper & Co., 71 St. Francois Xavier Street, Montreal.	38 to 40
117	"Pure Dissolved Bone"	do	do	
118	"A' Quality Fertilizer"	do	do	
119	"Superphosphate of Lime"	do	do	
120	"C' Quality Fertilizer"	do	do	
121	"Dissolved Bone," Compound No. 1.	do	do	
122	"Special Dissolved Bone Compound"	do	do	
123	"Soluble Guano"	do	do	
124	"Superphosphate of Lime"	do	do	
125	"Potato Fertilizer"	E. Frank Coe	McGregor & Co., New Glasgow, N. S.	41
126	"Ammoniated Bone Superphosphate"	do	do	38
127	"Superphosphate Artificial Fertilizer"	Thos. Reid, St. John, N. B.	Manufacturer	40
128	"Maple Brand Hard Wood Ashes"	B. L. Nowell & Co, Montreal	do	10 to 20
129	"Eureka Superphosphate"	Pidgeon & Mosher, Windsor, N. S.	do	40
130	"Superphosphate"	Brockville Chemical and Superphosphate Co., Brockville.	Henry Torrance, Manager	32
131	"Popular Phosphate"	Jack & Bell, Halifax, N. S.	Manufacturers	30

132	"Ceres Superphosphate"	do	do	38
133	"Bone Meal"	do	do	}
134	"Ground Bone"	do	do	
135	"Medium Bone"	do	do	
136	"Pure Bone Meal"	Hamilton Fertilizer and Casing Works, East Hamilton, Ont.	do	40
137	"Pure Animal Fertilizer"	do	do	35
138	"Farmer's Pride"	do	do	30
139	"Ground Bone"	W. P. Churchill, Yarmouth, N. S.	Manufacturer	35
140	"Mapes' Manure for light soil"	Mapes' Peruvian Guano Co., New York	Auld Bros., Agents, Charlottetown, P.E.I.	Less than 3 tons, \$54 p. ton.
141	"Mapes' Potato Manure"			
142	"No. 1 Peruvian Guano"			
143	"Bay State Fertilizer"	do	do	
144	"Carter's Turnip Fertilizer"	Clarke's Cove Guano Co., New Bedford, Mass.	do	
145	"Sulphate of Ammonia"	J. Carter & Co., London, E.	Geo. Carter & Co., Importers, Charlottetown, P.E.I.	
146	"Superphosphate"	T. E. Vasey, Montreal	Manufacturer	} From 3½c. to 3½c. per lb.
147	"Imperial Superphosphate"	S. Archibald, Truro, N. S.	do	
148	"Reliance"	Provincial Chemical Fertilizer Co., St. John, N.B.	do	
149	"Victor"	G. H. Nichols & Co., Albert Mines, Capelton	do	
150	"Fertilizer"	Chemical Works, P.Q.	do	
		D. P. Cory, Consecom.	do	

The following Tables contain the results of the Analyses of these Samples.

ANALYSES OF FERTILIZERS.

No. of Sample.	Name or Brand of Fertilizer.	Ammonia.		Phosphoric Acid.					Potash.	Moisture.	Analysts.
		Sometimes as Nitrogen.	P. c.	Reverted or as Bone Phosphate.	Insoluble.	Total.	Total Available.	P. c.			
99	"No. 1 Compound General Fertilizer"— Guaranteed. Found	1½ to 2½ 1.61	9.38	0.53	0.72	11 to 13 10.63	9 to 11 9.91	1 to 1½ 2.37	17.23	Macfarlane and Lefebvre.	
100	"No. 2 Cereal Compound Fertilizer"— Guaranteed. Found	2½ to 3½ 2.30	9.87	0.84	1.55	11 to 13 12.26	9 to 11 10.71	1½ to 2½ 2.	15.54	do	
101	"No. 3 Compound Root Fertilizer"— Guaranteed. Found	3½ to 4½ 3.39	8.87	0.25	1.00	10 to 12 10.12	8 to 10 9.12	6 to 9 6.02	14.67	do	
102	"No. 4 Compound Fruit Fertilizer"— Guaranteed. Found	2 to 3 1.95	8.87	0.81	0.92	10 to 12 10.60	8 to 10 9.68	7 to 10 7.53	15.76	do	
103	"Soluble Pacific Guano"— Guaranteed. Found	2.50 to 3.50 3.23	6 to 8 6.78	1.77	2.14	11 to 14 10.69	8.55	2 to 3.50 3.74	16.93	do	
104	"Bone Meal"— Guaranteed. Found	3.75	24.75	24.75	24.75	24.75	24.75	5.55	do	do	
105	"Fertilizer"— Guaranteed. Found	6.54	10.21	10.21	10.21	10.21	10.21	0.50	7 to 12	do	
106	"Exhibit 'A' Blood and Bone Fertilizer"— Guaranteed. Found	8.26 7.82	8.77	1.60	10.51 10.37	10.37	10.37	8.10 7.71	do	do	
107	"Exhibit 'B' Blood and Bone"— Guaranteed. Found	6.06 6.74	5.26	3.19	7.61 8.45	8.45	8.45	2.74 2.50	7.03	do	

108	"Standard Fertilizer"— Guaranteed. Found	2½ to 3½ 2·68	8·84	3·24	3·20	11 to 13 15·28	9 to 11 12·08	2 to 2½ 2·68	9·89	do
109	"Special Fertilizer"— Guaranteed. Found	3½ to 4½ 3·36	7·20	1·58	2·56	10 to 12 11·34	8 to 10 8·78	6 to 9 7·71	9·51	do
110	"Fruit Tree Fertilizer"— Guaranteed. Found	2 to 3 2·10	7·20	1·61	3·49	10 to 12 12·30	8 to 10 8·81	8 to 10 8·71	9·50	do
111	"No. 1 Fertilizer"— Guaranteed. Found	1½ to 2½ 1·69	8·52	2·12	3·84	12 to 14 14·48	9 to 11 10·64	1 to 1½ 1·72	12·22	do
112	"Superphosphate of Lime"— Guaranteed. Found	.....	9·10	2·12	4·79	14 to 16 16·01	12 to 13 11·22	.....	12·24	F. X. Lefebvre.
113	"Bradley XL Superphosphate"— Guaranteed. Found	2½ to 3½ 2·60	8 to 10 7·74	1·94	1·54	10 to 12 11·22	.....	1 to 2 2·05	16·63	Macfarlane and Lefebvre.
114	"Bradley's Patent Superphosphate"— Guaranteed. Found	2½ to 3½ 2·48	6 to 8 6·87	2·76	2·09	10 to 12 11·72	.....	1½ to 2½ 2·03	15·72	do
115	"B. D.' Sea Fowl Guano"— Guaranteed. Found	2½ to 3½ 2·65	8 to 10 7·32	2·36	1·98	10 to 12 11·66	.....	1 to 2 1·23	15·53	do
116	"B' Quality Fertilizer"— Guaranteed. Found	3½ to 4½ 3·81	11·27	Traces.	1·42	10 to 12 12·69	8 to 10 11·27	6 to 9 4·28	8·00	A. L. Tourchot.
117	"Pure Dissolved Bone"— Guaranteed. Found	2½ to 3 3·56	8·00 8·69	6·16	7 to 8	.....	.....	.....	4·91	do
118	"A' Quality Fertilizer"— Guaranteed. Found	2½ to 3½ 3·45	11·24	0·37	1·13	11 to 13 12·74	9 to 11 11·61	2 to 2½ 1·96	14·08	do
119	"Superphosphate of Lime"— Guaranteed. Found	.....	13·22	Traces.	1·65	16. 14·87	16. 13·22	.....	14·74	A. L. Tourchot.

ANALYSES OF FERTILIZERS—Continued.

No. of Sample.	Name or Brand of Fertilizer.	Ammonia.		Phosphoric Acid.					Potash.	Moisture.	Analyst.
		Sometimes as Nitrogen.	P. c.	Soluble in Water.	Reverted or as Bone Phosphate.	Insoluble.	Total.	Total Available.			
120	"C" Quality Fertilizer"— Guaranteed. Found	1½ to 2½ 2.50	p. c. 11.49	0.05	1.42	12 to 14 12.96	9 to 11 11.54	1 to 1½ 1.12	p. c. 13.33	p. c. 13.33	A. L. Tourchot.
121	"Dissolved Bone Compound," No. 1— Guaranteed. Found	1 to 1½ 2.15	p. c. 8.52	5.62		12 to 14 14.14	9 to 10 14.14			11.45	do
122	"Special Dissolved Bone Compound"— Guaranteed. Found	1½ to 2 2.81	p. c. 10.11	2.61		13½ to 14 12.72	10 to 11½ 12.72	3 to 4 1.53		11.33	do
123	"Soluble Guano"— Guaranteed. Found	2½ to 3½ 3.67	p. c. 8.70	0.53	0.86	10.09	8 to 11 9.23	2 to 3 1.49		12.79	do
124	"Superphosphate of Lime"— Guaranteed. Found		p. c. 11.45	Traces.	2.74	14.19	12.			12.02	do
125	"Potato Fertilizer"— Guaranteed. Found	2½ to 3½ 2.85	p. c. 6 to 8 11.68	2 to 3 0.49	0.83	8 to 10 13.00	12.17	6.		11.43	do
126	"Ammoniated Bone Superphosphate"— Guaranteed. Found	2½ to 3 4.08	p. c. 7 to 9 10.90	2 to 3	1.69	11.13 12.59	9 to 12 10.9	2.		8.92	do
127	"Superphosphate, Artificial Fertilizer"— Guaranteed Found	4.52 6.33	p. c. 4.04	9.53		11.45 13.57	13.57			20.02	do
128	"Maple Brand Hard Wood Ashes"— Guaranteed. Found		p. c. 1.58 1.54					6.71 4.31		9.24	do

129	"Eureka Superphosphate"— Guaranteed. Found	3·0 4·80	6·0 6·63	2·97	6·0	9·60	.....	4·50 3·64	2·40	do
130	"Superphosphate"— Guaranteed. Found	1·97 1·80	8·20 6·30	Trace. 1·49	2·62 2·59	10·38	7·79	2·31 2·11	14·22 16·49	Macfarlane and Lefebvre.
131	"Popular Phosphate"— Guaranteed. Found	1·20 to 1·62 3·63	2·18	2·18	.....	5·71 4·36	4·36	1·12 to 1·24 2·57	13·29	A. L. Toucheot.
132	"Ceres Superphosphate"— Guaranteed. Found	2 to 2·67 3·63	4·76	5·47	.....	9·95 10·23	10·23	2·13 to 2·44 3·12	6·85	do
133	"Bone Meal"— Guaranteed. Found	3·01 to 3·32 6·54	0·14	20·31	.....	23·27 20·45	20·45	.....	9·55	do
134	"Ground Bone"— Guaranteed. Found	3·01 to 3·32 7·12	0·14	24·14	.....	23·27 24·28	24·28	.....	.....	do
135	"Medium Bone"— Guaranteed. Found	3·01 to 3·32 7·88	0·12	23·08	.....	23·27 23·20	23·20	.....	.....	do
136	"Pure Bone Meal"— Guaranteed. Found	3·62	.....	25·67	.....	25·67	25·67	.....	5·05	Macfarlane and Lefebvre.
137	"Pure Animal Fertilizer"— Guaranteed. Found	5 to 7 4·59	.....	17·30	.....	5 to 8 17·30	17·30	.....	3·17	do
138	"Farmers' Pride"— Guaranteed. Found	1 to 2 2·77	7·96	2·93	.....	9 to 12 10·89	9·93	2 to 3 0·24	11·97	do
139	"Ground Bone"— Guaranteed. Found	3·81	.....	19·98	.....	19·98	19·98	.....	7·59	do
140	"Mapes' Manure for light soil"— Guaranteed. Found	6 to 8 5·98	1·50	5·57	4·34	8 to 10 11·41	7·07	6 to 8 5·51	15·47	do

125
133

ANALYSES OF FERTILIZERS—Concluded.

No. of Sample.	Name or Brand of Fertilizer.	Ammonia.		Phosphoric Acid.					Potash.	Moisture.	Analysts.	
		Sometimes as Nitrogen.	p. c.	Soluble in Water.	Reverted or as Bone Phosphate.	Insoluble.	Total.	Total available.				
141	"Mapes' Potato Manure"— Guaranteed. Found	4.50 to 5 4.32	p. c.	2.71	4.72	5.07	8 to 10 12.50	p. c.	6 to 8 7.16	p. c.	8.35	Macfarlane and Lefebvre.
142	"No. 1 Peruvian Guano"— Guaranteed. Found	9.42 6.12	p. c.	5.00	4.50	4.84	14.28 14.34	p. c.	2.02 2.57	p. c.	13.16 14.88	do
143	"Bay State Fertilizer"— Guaranteed. Found	2½ to 3½ 2.64	p. c.	7.58	1.47	0.57	9 to 12 9.62	p. c.	2 to 3 2.14	p. c.	19.91	do
144	"Carter's Turnip Fertilizer"— Guaranteed. Found	1.00 0.46	p. c.	9.20 8.98	1.81	3.22 0.94	12.42 11.73	p. c.	1.02 1.23	p. c.	16.99	do
145	"Sulphate of Ammonia"— Guaranteed. Found	25.00 24.36	p. c.					p. c.				T. Macfarlane.
146	"Superphosphate"— Guaranteed. Found	1.02	p. c.	0.92	3.64	2.26	6.82	p. c.	1.22	p. c.	17.99	Macfarlane and Lefebvre.
147	"Imperial Superphosphate"— Guaranteed. Found	3.30 1.63	p. c.	1.30	15.72		10.65 17.02	p. c.	1.20 0.12	p. c.	9.13	do
148	"Reliance"— Guaranteed. Found	2.00 2.31	p. c.	4.76	1.32	2.66	8.74	p. c.	2 to 4 4.03	p. c.	9.50	do
149	"Victor"— Guaranteed. Found	2 to 3 2.22	p. c.	6.16	1.15	3.47	10.78	p. c.	3 to 4 4.32	p. c.	9.86	do

150 "Fertilizer"— Guaranteed..... Found.....	1.80	0.98	2.18	15.68	18.84	3.16	3.52	5.17	do
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I have the honor to be, Sir,
 Your obedient servant,
THOMAS MACFARLANE,
Chief Analyst.

(BULLETIN No. 9—WINTER MILK.)

LABORATORY OF THE INLAND REVENUE DEPARTMENT,

17th June, 1889.

To the Commissioner of Inland Revenue,
Ottawa.

In December, 1887, Bulletin No. 2 was issued, giving the results of analyses of milk samples collected during the previous months of August and September. In the same publication the instruments adopted by the Department for the preliminary testing of milk, and referred to by yourself in your report of 23rd December, 1886, were described, and directions given for their use. No opportunity occurred of applying these instruments to market samples until March and April in the present year, and it is now proposed to report the results obtained by the food inspectors in using them, and to compare the percentage of butter fat indicated with that found on analysis. Some of the samples from New Brunswick were collected as late as 10th May, but there was then little or no pasture. It is therefore to be understood that all the milks now to be referred to are from stall-fed cows.

The following tables show where and from whom the samples were taken, the indications obtained by the collectors when testing and the results of the analyses, which were always done in duplicate. Where the duplicate analyses do not very closely agree, it is almost always in the case of those milks which became sour previous to analysis. Where no observation is placed in the column for remarks, the milk in question is to be regarded as genuine.

RESULTS of Analysis of Samples of Milk sold as Whole Milk.

Date of Collection.	No. of Sample.	Name and Address of Vendor.	By whom Supplied to Vendor.	ANALYSIS.			Total Solids.	INSPECTORS' RESULTS.		Remarks.
				Water.	Butter Fat.	Other Solids.		Per cent. Butter Fat by Feser Lactoscope.	Specific Gravity at 15° C.	
1889.		HALIFAX, N.S.								
Mar. 26..	8494	Margaret Sheehan, 6 Salter Street	Robert Bissett, Dartmouth, N.S.	{ 88.35 88.36	2.49 2.46	9.16 9.18	{ 11.65 11.64	3.00	1.0347	Partly skimmed.
do 26..	8495	Bridget Walsh, 5 Salter Street	Margaret Shea, Halifax	{ 88.60 88.57	2.91 2.89	8.49 8.54	{ 11.40 11.48	3.25	1.032	do
do 26..	8496	Johanna Nyhan, 5 Blowers Street.	Hugh Brown, Halifax					4.50	1.0335	
do 26..	8497	Samuel H. Corrigan, 327 Barrington Street.	do					4.50	1.0326	
do 26..	8498	J. P. Wambolt, 355 Barrington St.	Peter Coon, Coal Harbour, N.S.					4.25	1.0322	
do 26..	8499	John DeYoung, 233 Brunswick St.	M. Pickings, Halifax	{ 88.30 88.19	2.61 2.70	9.09 9.11	{ 11.70 11.81	3.50	1.0342	Partly skimmed.
do 26..	8500	Philip Clansen, 64 Buckingham St.	Patrick Cann, Halifax					5.00	1.0326	
do 27..	8501	Lucy Tuck, 34 Grafton Street	M. Cross, Dartmouth	{ 86.65 86.69	3.63 3.62	9.72 9.69	{ 13.35 13.31	3.75	1.0342	
do 27..	8502	William Forsyth, 36 Grafton Street	do					4.00	1.0326	
do 27..	8503	Dillon Bros., 80 Sackville Street	W. W. Pickings, Halifax	{ 86.90 86.87	3.70 3.73	9.40 9.40	{ 13.10 13.13	3.75	1.0347	
do 27..	8504	C. Tobin, 160 Queen Street	do	{ 87.05 86.99	3.74 3.77	9.21 9.24	{ 12.95 13.01	3.75	1.0347	
do 27..	8505	Mary O'Malley, 19 Brunswick St.	Not known	{ 88.94 88.94	3.45 3.48	7.61 7.58	{ 11.06 11.06	4.00	1.028	Below average.
do 28..	8506	S. B. Cross, 22 Sackville Street	Self					5.00	1.0335	
do 28..	8507	Hugh Brown, Kempt Road	Robert Bonner, Brookfield, N.S.					4.50	1.0324	
do 28..	8508	Alexander Bond, Kaye Street	A. W. Etter, Shubena-cadie.					4.75	1.0326	

RESULTS of Analysis of Samples of Milk sold as Whole Milk—Continued

Date of Collection.	No. of Sample.	Name and Address of Vendor.	By whom Supplied to Vendor.	ANALYSIS.			Total Solids.	INSPECTORS' RESULTS.		Remarks.
				Water.	Butter Fat.	Other Solids.		Per cent. Butter Fat by Peser Lactoscope.	Specific Gravity at 15° C.	
1889.		HALIFAX—Continued.								
do 28.	8509	James Murray, Lady Hammond Road.	Edward Tupper, Brookfield.					5.00	1.034	
do 28.	8510	Crofton Diekie, Agricola Street.	Brookfield Milk Company.					4.50	1.0322	
do 28.	8511	J. A. Sproul, 60 Room Street.	Fred. Gordon, Hants Co.					5.00	1.0324	
do 28.	8512	Watson McDonald, 520 Water Street.	Wm. Wallace, Shubena cadie.					4.75	1.0324	
do 29.	8513	William Keefer, Milk Cart, Sackville Street.	Wm. Keeler, Dartmouth.	{ 87.18	3.71	9.11	12.82	3.00	1.0324	
do 29.	8514	Mary Sullivan, 194 Lower Water Street.	M. Aitken, Truro, N.S.	{ 87.48	3.41	9.11	12.52	3.75	1.0335	Below average.
do 29.	8515	Henry Gulleckson, 120 Lower Water Street.	Not known.	{ 86.75	3.88	9.37	13.25	4.00	1.0336	
do 29.	8516	Michael McGrath, 57 Lower Water Street.	M. Dickerson, Morris Street.	{ 87.42	3.58	9.00	12.58	3.25	1.032	
do 29.	8517	Mary Carroll, 19 Grafton Street.	Mrs. Ryan, Spring Garden	{ 86.87	4.02	9.11	13.13	4.00	1.0312	
do 30.	8518	John Donovan.	M. Isener, Dartmouth.	{ 86.88	4.04	9.08	13.12	4.75	1.0326	
do 30.	8519	A. Lloyd	Self.					5.50	1.0328	
do 30.	8520	J. Lawer & Son.	J. Boutellier, Waverly.					4.00	1.0338	
do 30.	8521	Mrs. J. Martin.	F. Boutellier, Dartmouth.					4.00	1.0347	
April 1.	8522	W. Eisener, Portland Street.	Webster, Eisener, Coal Harbour Road.					4.00	1.0322	

do	1..	8523	Geo. Ritchie, Portland Street.....	George Ritchie, Coal Harbour Road.	{ 85' 27 85' 28	5' 20 5' 21	9' 53 9' 51	14' 73 14' 72 }	4' 25	1' 0338
do	1..	8524	Josiah Ross, Portland Street.....	Self.....	{ 86' 88 86' 91	3' 02 3' 03	9' 20 9' 16	13' 12 13' 09 }	3' 75	1' 0333
do	1..	8525	Chas. F. Lydiard, Portland Street.....	do.....	{ 86' 62 86' 66	4' 31 4' 33	9' 07 9' 01	13' 38 13' 34 }	4' 00	1' 0333
do	1..	8526	Fred. Bissett, Portland Street.....	do.....	{ 86' 36 86' 33	4' 24 4' 20	9' 40 9' 47	13' 64 13' 67 }	4' 00	1' 0334
April	1..	8527	J. Lawlor & Sons, Portland Street.....	Self.....	.....	.....	.....	.....	4' 00	1' 0344
do	1..	8528	Alexander Ennis, Portland Street.....	do.....	{ 86' 06 86' 04	4' 86 4' 71	9' 26 9' 25	13' 94 13' 96 }	4' 00	1' 0333
do	1..	8529	Elizabeth Donavon, Portland Street.....	John Coon, Coal Harbour.	{ 90' 86 90' 88	3' 02 3' 01	6' 12 6' 11	9' 14 9' 12 }	3' 00	1' 0226
do	1..	8530	John Donavon, Portland Street.....	Dan. Donavon, Preston Road.	.....	.....	.....	.....	4' 25	1' 0316
do	3..	8531	Mrs. B. McLellan, Railway Esplanade.	M. Wright, Onslow.	.....	.....	.....	.....	4' 00	1' 0342
do	3..	8532	Hugh Cameron, Railway Esplanade.	Self.....	.....	.....	.....	.....	5' 00	1' 0347
do	3..	8533	Mrs. T. Shea, Railway Esplanade.	M. Wright, Onslow.	{ 86' 79 86' 81	4' 19 4' 18	9' 02 9' 01	13' 21 13' 19 }	3' 75	1' 0335
do	3..	8534	Hugh Currie, Railway Esplanade.	Jehel Fulton, Onslow.	{ 88' 22 88' 20	3' 02 3' 00	8' 76 8' 80	11' 78 11' 80 }	3' 50	1' 0335
do	4..	8535	Hiram Eaton, Salmon River.....	Self.....	{ 76' 81 76' 83	15' 50 15' 50	7' 69 7' 67	23' 19 23' 17 }	.....	1' 0245
do	4..	8536	Jehel Fulton, Central Onslow.....	do.....	.....	.....	.....	.....	5' 00	1' 0274
do	4..	8537	Isaac A. Archibald.....	do.....	.....	.....	.....	.....	4' 25	1' 0314
do	4..	8538	John A. Wright, Central Onslow.	do.....	.....	.....	.....	.....	3' 75	1' 0342
do	4..	8539	Isaac Hoar, Onslow.....	do.....	{ 87' 23 87' 25	3' 82 3' 75	8' 95 9' 00	12' 77 12' 75 }	3' 50	1' 0335
do	4..	8540	William Dishman.....	do.....	{ 87' 84 87' 85	4' 22 4' 25	7' 94 7' 90	12' 16 12' 15 }	3' 75	1' 0286

RESULTS of Analysis of Samples of Milk sold as Whole Milk—Continued.

Date of Collection.	No. of Sample.	Name and Address of Vendor.	By whom Supplied to Vendor.	ANALYSIS.			Total Solids.	INSPECTORS' RESULTS.		Remarks.
				Water.	Butter Fat.	Other Solids.		Per cent. Butter Fat by Feser Lactoscope.	Specific Gravity at 15° C.	
1889.		TRURO—Continued.								
do	8541	Mrs. McKay, Prince Street	do	{ 87.79 87.77	{ 2.78 2.79	{ 9.43 9.44	{ 12.21 12.23	3.00	1.034	Partly skimmed.
		SYDNEY, C.B.								
do	8542	K. R. McKenzie & Co., Water St.	W. A. Robinson, North Sydney.	{ 87.68 87.72	{ 3.64 3.62	{ 8.68 8.66	{ 12.32 12.28	3.00	1.032	
do	8543	Charles Green	Self	{ 85.50 85.46	{ 5.61 5.63	{ 8.89 8.91	{ 14.50 14.54	3.75	1.0304	Partly cream.
do	8544	A. G. Musgrave	do	{ 85.83 85.87	{ 4.96 4.94	{ 9.21 9.19	{ 14.17 14.13	3.50	1.0334	
do	8545	W. Moffatt, West Road	do					4.50	1.0276	
do	8546	Angus Matheson, Wentworth St.	do					4.25	1.0344	
do	8547	John McVicar, Charlotte Street	do	{ 87.02 87.02	{ 3.25 3.24	{ 9.73 9.74	{ 12.98 12.98	4.00	1.0347	Below average.
do	8548	Mrs. Mary Gillis	do	{ 85.94 85.87	{ 5.82 5.80	{ 8.24 8.33	{ 14.06 14.13		1.0308	Partly cream.
do	8549	James T. Gordon	do	{ 88.03 88.04	{ 3.16 3.16	{ 8.81 8.80	{ 11.97 11.96	3.50	1.032	Below average.
do	8550	Dr. McDonald	do					5.00	1.0344	
		ANTIGONISH.								
do	8551	James Hunter, Elmwood Cottage.	do					3.75	1.0342	
do	8552	William Hurlbert, Church Street.	do					4.00	1.0314	

8553	Alex. Kell, Church Road.....	do							4 00	1 0324
do	15..	William T. Thomson, Main Street	do	{ 87 24 } 87 21	3 98 4 00	8 78 8 79	{ 12 76 } 12 79		3 25	1 0324
do	15..	Thomas Trotter, Hawthorne Farm	do	{ 87 88 } 87 88	3 58 3 52	8 54 8 60	{ 12 12 } 12 12		3 25	1 0314
April	15..	Fitz McPhee.....	do	{ 86 78 } 86 79	3 40 3 40	9 82 9 81	{ 13 22 } 13 21		3 75	1 0344 Below average.
do	15..	Rupert Cunningham	do	{ 87 51 } 87 50	3 74 3 71	8 75 8 79	{ 12 49 } 12 50		3 50	1 0314
do	15..	L. C. Archibald, South River Road	do						3 75	1 0312
do	15..	C. Edgar Whidden, Main Street..	do	{ 87 35 } 87 42	3 28 3 32	9 37 9 26	{ 12 65 } 12 58		3 50	1 0344 do
do	15..	Mrs. W. Randall, Main Street....	do	{ 87 72 } 87 71	3 29 3 31	8 99 8 98	{ 12 28 } 12 29		3 25	1 0322 do
do	16..	Thomas Trotter, Hawthorne Farm	do						4 25	1 0324
Pierou.										
do	18..	John Simpson, Melrose Vale	do						4 00	1 0328
do	18..	W. D. Smith, Tiptree Cottage....	do						4 00	1 0314
do	18..	Mrs. James Foote, Sea View Cot- tage.	do						3 75	1 0306
do	18..	James P. English.....	do						4 00	1 0312
do	18..	John A. Gordon	do	{ 87 09 } 87 08	3 80 3 79	9 11 9 13	{ 12 91 } 12 92		4 00	1 0333
do	18..	Mrs. Mitchell Mitchell, Coleraine Street.	John Hallett, Caribou	{ 87 33 } 87 37	4 18 4 18	8 49 8 45	{ 12 67 } 12 63		3 75	1 0332
do	18..	N. K. Dickson, Old Road	Self.....	{ 87 67 } 87 73	3 81 3 76	8 52 8 51	{ 12 33 } 12 27		3 50	1 0317
do	18..	Thos. Curry, St. Andrew Street...	Naaman McDonald, Beeches Road.	{ 86 86 } 86 70	3 98 3 87	9 16 9 43	{ 13 14 } 13 30		3 75	1 0333
do	19..	D. M. Grant, Cariboo.....	Self.....						3 75	1 0332

RESULTS of Analyses of Milk sold as Whole Milk—Continued.

Date of Collection.	No. of Sample.	Name and Address of Vendor.	By whom Supplied to Vendor.	ANALYSES.			Total Solids.	INSPECTORS' RESULTS.		Remarks.
				Water.	Butter Fat.	Other Solids.		Per cent. Butter Fat by Feser Lacto-scope.	Specific Gravity at 15° C.	
1889.		NEW GLASGOW.								
do 20..	8573	Allan Graham, Gln Allan.....	Self.....	{ 86.89 86.87 }	{ 4.04 4.03 }	{ 9.07 9.10 }	{ 13.11 13.13 }	3.75	1.0337	
do 20..	8574	John Cameron, Prospect Hill.....	do	{ 86.33 86.65 }	{ 4.07 3.73 }	{ 9.00 9.62 }	{ 13.07 13.35 }	4.00	1.0337	
do 20..	8575	John McDonald, Plainfield.....	do	{ 87.79 87.79 }	{ 3.62 3.62 }	{ 8.59 8.59 }	{ 12.21 12.21 }	3.25	1.0324	
do 20..	8576	D. C. McDonald, Church Hill.....	do	{ 86.87 86.96 }	{ 4.49 4.38 }	{ 8.64 8.66 }	{ 13.13 13.04 }	3.50	1.0317	
do 20..	8577	John Ross, Prospect Farm.....	do					3.75	1.027	
do 20..	8578	John McDonald, from cart on road	Evan McLellan, New Glas- gow.	{ 86.13 86.15 }	{ 4.75 4.78 }	{ 9.12 9.07 }	{ 13.87 13.85 }	3.75	1.033	
do 20..	8579	George McDougall, Orion Farm....	Self.....	{ 87.37 87.37 }	{ 3.79 3.83 }	{ 8.84 8.80 }	{ 12.63 12.63 }	3.50	1.033	
do 20..	8580	H. J. Townsend, Brookside Farm..	do					4.00	1.033	
do 20..	8581	A. C. Bell, Provost Street.....	do					4.00	1.0324	
		ST. JOHN, N. B.								
do 24..	8582	C. A. Paddock, 28 Brussel Street..	M. Graham, Sussex, N. B..	{ 88.06 88.06 }	{ 3.45 3.39 }	{ 8.49 8.55 }	{ 11.94 11.94 }	3.50	1.0328	Below average.
do 24..	8583	J. D. McAvity, 39 Brussel Street..	C. W. Stewart, Garden St..	{ 87.07 87.07 }	{ 3.87 3.90 }	{ 9.06 9.93 }	{ 12.93 12.03 }	3.25	1.0344	
do 24..	8584	R. B. Gilmour, 1 St. Patrick St....	McCauley & Hoyt, St. John.	{ 89.58 89.61 }	{ 2.95 2.95 }	{ 7.47 7.44 }	{ 10.42 10.39 }	3.00	1.0298	Watered.

do	24	8585	Mrs. S. Daly, St. David Street	Albert McCauley, City Road.	{ 89.74 89.73 }	2.66 2.66	7.60 7.61	10.26 10.27	3.00	1.0298	do
do	24	8586	William Basher, 73 Pitt Street	Joseph Arthurs, Silver Falls, N.B.					3.75	1.0308	
April	24	8587	Theodore F. Titus, corner Carnarvon and Leinster Streets.	W. G. Graham, Sussex, N.B.					4.00	1.0318	
do	25	8588	J. H. Smith, 254 Union Street	do					3.75	1.033	
do	25	8589	John B. Lorimer, 329 Union Street	A. Gibson, Red Head	{ 87.43 87.45 }	3.57 3.56	9.00 8.99	12.57 12.55	3.50	1.034	
do	25	8590	Mrs. J. W. Beard, from cart on street.	Self					3.75	1.0312	
do	25	8591	Arthur Gillespie, 58 Erin Street	M. Fenwick, King's Co	{ 88.81 88.79 }	3.10 3.10	8.09 8.11	11.19 11.21	3.50	1.0302	Watered.
do	25	8592	Mrs. Annie Brown, 71 Erin Street	Fenwick & McLean	{ 89.51 89.51 }	3.08 3.08	7.41 7.41	10.49 10.49	3.00	1.0282	do
do	25	8593	John Ryan, 378 Erin Street	Self					3.75	1.0334	
do	25	8594	Hoyt & McCauley, from cart on street.	Sussex Farmers	{ 89.99 89.98 }	11.18 11.18	7.83 7.84	19.01 19.02	1.0292		Partly cream.
do	25	8595	John Foster, 228 Prince Street	William W. H. Hallett, Sussex, N.B.	{ 88.90 88.88 }	3.75 3.74	7.34 7.38	11.10 11.12	3.75	1.0274	Watered.
do	25	8596	Mrs. R. W. McCormack, Queen Street West.	Mr. Hoyt, St. John	{ 90.06 90.07 }	2.48 2.48	7.46 7.45	11.20 11.21	3.00	1.0294	do
do	26	8597	L. R. Carlin, 40 Sydney Street	Sussex Milk Co.	{ 88.80 88.79 }	2.96 2.95	8.24 8.26	11.20 11.21	3.75	1.0317	Below average.
do	26	8598	H. Mahoney, 158 Princes Street	Fenwick & McLean					3.50	1.0304	
do	26	8599	John P. Mahoney, 156 Duke Street	Thos. Drummond	{ 89.85 89.82 }	1.77 1.72	8.38 8.46	10.15 10.18	2.25	1.0327	Skimmed.
do	26	8600	Geo. Spiller, Charlotte and James Streets.	Sussex Milk Co.					3.75	1.0317	
PORTLAND.											
do	29	8601	D. H. Spragg, Main Street	G. W. Barker, St. John					3.75	1.0332	
do	29	8602	Johanna Stieper, Paradise Row	W. Hallett, Sussex, N. B.					3.75	1.0304	
do	29	8603	Wm. A. Warwick, Paradise Row	Hannah Bros., Greenwood, Portland.					3.50	1.0334	

RESULTS of Analysis of Samples of Milk sold as Whole Milk—Continued.

Date of Collection.	No. of Sample.	Name and Address of Vendor.	By whom Supplied to Vendor.	ANALYSIS.				Total Solids.	INSPECTORS' RESULTS.		Remarks.
				Water.	Butter Fat.	Other Solids.	Per cent. Butter Fat by Feser Lactoscope.		Specific Gravity at 15° C.		
1889.		PORTLAND.									
April 29.	8604	Arch. Duncan, Paradise Row.	Hoyt & McCauley.	{ 89.81 89.81	{ 2.76 2.79	{ 7.43 7.40	{ 10.19 10.19	3.25	1.0274	Watered.	
do	8605	Joseph E. Cowan, Wall Street.	C. W. Stewart, Wall Street, Portland.	{ 88.00 87.98	{ 2.87 2.89	{ 9.13 9.13	{ 12.00 12.02	3.50	1.0337	Partly skimmed.	
do	8606	J. D. Robertson, Wall Street.	John Peacock, Sandy Point Road.	{ 87.87 87.84	{ 3.29 3.34	{ 8.84 7.82	{ 12.13 12.16	3.50	1.0337	Below average.	
do	8607	James B. Clark, Robinson's Wharf.	M. Kiltrith, St. John.	{ 88.65 88.65	{ 3.34 3.36	{ 8.01 7.99	{ 11.35 11.35	3.50	1.0304	do	
do	8608	C. W. Higgins, Bridge Road.	M. Stewart, St. John.					3.75	1.0322		
do	8609	James McGuire, Main Street.	John G. Carvell, Adelaide Road.	{ 88.59 88.61	{ 3.16 3.17	{ 8.25 8.22	{ 11.41 11.39	3.50	1.0312	do	
do	8610	Wm. Vanwort, Main Street.	Sussex Milk Co.					4.00	1.0322		
do	8611	Fenwick & McQueen, cart on street.	Aphagim Farmers.	{ 88.78 88.81	{ 3.48 3.48	{ 7.74 7.71	{ 11.22 11.19	3.50	1.0282	Watered.	
do	8612	Wm. Dalton, Main Street.	C. W. Stewart, Nanwigank.					4.00	1.0342		
		CARLETON.									
May 1.	8613	Hugh Glasgow, Protection Street.	Sussex Milk Co.	{ 87.77 87.79	{ 3.38 3.36	{ 8.85 8.85	{ 12.23 12.21	3.25	1.034	Below average.	
do	8614	D. G. Davis, Union Street.	T. Stackhouse, Carleton.	{ 87.78 87.77	{ 3.31 3.31	{ 8.91 8.92	{ 12.22 12.23	3.50	1.0340	do	
do	8615	Theodore Stackhouse, Inadlow St.	Frederick McRae, Manawagonish Road.	{ 87.88 87.89	{ 3.35 3.33	{ 8.77 8.78	{ 12.12 12.11	3.50	1.0330	do	

do	1..	8616	Charles Cook, Ludlow Street.....	Sussex Milk Co.....	{ 87-84 87-84	4-00 4-01	8-16 8-15	12-16 12-16	3-50	1-0300	
do	1..	8617	Mrs. E. E. Murray, King Street..	G. W. Graham, Sussex, N.B.	{ 87-94 87-96	3-29 3-29	8-77 8-75	12-06 12-04	3-50	1-0330	Below average.
do	1..	8618	Mrs. Charlotte Larkins, Union St.	G. W. Graham, Sussex, N.B.	{ 87-62 87-63	3-71 3-70	8-67 8-67	12-38 12-37	3-75	1-0332	
FREDERICTON, N.B.											
do	7..	8619	R. H. Phillips, Beechmount.....	Self.....	{ 88-00 87-87	3-09 2-21	8-91 8-92	12-00 12-13	4-25	1-0357	Below average.
do	7..	8620	J. C. Kitchen, King Street.....	do.....	{ 87-73 87-78	3-40 3-41	8-87 8-81	12-27 12-22	3-00	1-0323	do
do	7..	8621	Cornelius Kelly, Charlotte Street..	do.....	{ 87-09 87-12	3-81 3-81	9-10 9-07	12-91 12-98	3-25	1-0323	
do	7..	8622	A. W. Rainsford, Fairfield.....	do.....	{ 88-23 88-31	3-60 3-52	8-17 8-17	11-77 11-69	3-00	1-0304	
do	7..	8623	Robert Hamilton, Charlotte Street	do.....	{ 87-22 87-23	3-76 3-78	9-02 8-99	12-78 12-77	3-25	1-0333	
do	7..	8624	Jacob Woodward, Charlotte Street	do.....	{ 87-22 87-23	3-76 3-78	9-02 8-99	12-78 12-77	3-50	1-0327	
do	7..	8626	Thomas Edgar, Kingsclear.....	do.....	{ 87-22 87-23	3-76 3-78	9-02 8-99	12-78 12-77	3-50	1-0327	
do	7..	8627	Mrs. John C. O'Brien, 286 King St.	do.....	{ 87-22 87-23	3-76 3-78	9-02 8-99	12-78 12-77	3-50	1-0327	
MOXTON, N.B.											
do	10..	8628	Byron Hollicott, Harrisville.....	do.....	{ 87-07 87-01	4-32 4-32	8-61 8-67	12-93 12-99	3-50	1-0322	
do	10..	8629	Andrew Somers, Salisbury Road..	do.....	{ 89-55 89-57	3-07 3-04	7-38 7-39	10-45 10-43	3-00	1-0384	Watered.
do	10..	8630	R. Milner, Stone Bridge.....	do.....	{ 87-94 87-95	3-54 3-55	8-52 8-50	12-06 12-05	3-50	1-0316	
do	10..	8631	Peter Dowd, Lewisville.....	do.....	{ 88-98 89-00	3-24 3-24	7-78 7-76	11-02 11-00	3-00	1-029	Below average.
do	10..	8632	Malcolm Snellgrove, Lewisville..	do.....	{ 87-24 87-23	3-84 3-84	8-92 8-93	12-76 12-77	3-50	1-0333	
do	10..	8633	Mrs. Joseph Stultz do.....	do.....	{ 87-24 87-23	3-84 3-84	8-92 8-93	12-76 12-77	4-50	1-0327	

RESULTS of Analysis of Samples of Milk sold as Whole Milk—Continued.

Date of Collection.	No. of Sample.	Name and Address of Vendor.	By whom Supplied to Vendor.	ANALYSIS.				Total Solids.	INSPECTORS' RESULTS.		Remarks.
				Water.	Butter Fat.	Other Solids.	Per cent. Butter Fat by Fessler Lactoscope.		Specific Gravity at 15° C.		
1889.		MONCTON—Continued.									
do 10.	8624	James and Wesley McFarlane, Fox Creek.		{ 87.98 88.01	{ 4.31 4.28	{ 7.71 7.71	{ 12.02 11.99}	3.75	1.0316		
do 10.	8635	John Fryers, Mountain Road. THREE RIVERS, QUE.		{ 87.23 87.24	{ 3.71 3.70	{ 9.06 9.06	{ 12.77 11.76}	3.75	1.0194		
Mar. 25.	8826	O. T. Morissette, St. George Street.		{ 88.02 88.01	{ 2.88 2.90	{ 9.10 9.09	{ 11.98 11.99}	2.75	1.0332		Partly skimmed.
do 25.	8827	Euger Brunelle, St. Oliver Street.		{ 87.62 87.67	{ 3.29 3.27	{ 9.09 9.06	{ 12.36 12.33}	3.25	1.034		
do 25.	8828	T. Levasseur, St. Mauvin Street.		{ 87.45 87.44	{ 3.11 3.11	{ 9.44 9.45	{ 12.55 12.56}	3.	1.034		Below average.
do 25.	8829	F. E. Plau, 66 Commissaire Street.		{ 87.57 87.57	{ 2.48 2.49	{ 9.95 9.94	{ 12.43 12.43}	3.75	1.035		do
do 25.	8830	Victor Demarais, 30 St. Pierre Street.		{ 86.84 86.85	{ 4.39 4.39	{ 8.77 8.76	{ 13.16 13.15}	2.50	1.035		Partly skimmed.
do 25.	8831	Félix Levasseur, Prison Street. SHERBROOKE, QUE.		{ 89.47 89.48	{ 1.54 1.54	{ 8.99 8.98	{ 10.53 10.52}	3.	1.0294		
April 3.	8832	R. W. Evans, East Sherbrooke.		{ 87.16 87.15	{ 5.05 5.02	{ 7.79 7.83	{ 12.84 12.85}	2.25	1.034		Skimmed.
do 3.	8833	F. G. Becket, Oxford.		{ 88.63 88.63	{ 3.56 3.57	{ 7.81 7.80	{ 11.37 11.37}	3.50	1.027		
Sept. 3.	8834	J. G. Mallory, Lennoxville.		{ 88.63 88.63	{ 3.56 3.57	{ 7.81 7.80	{ 11.37 11.37}	3.25	1.0282		Below average.

RESULTS of Analysis of Samples of Milk sold as Whole Milk—Continued.

Date of Collection.	No. of Sample.	Name and Address of Vendor.	By whom Supplied to Vendor.	ANALYSIS.			INSPECTORS' RESULTS.		Remarks.	
				Water.	Butter Fat.	Other Solids.	Total Solids.	Per cent. Butter Fat by Feser Lacto-scope.		Specific Gravity at 15° C.
1889.		<i>QUEBEC—Continued.</i>								
do	8851	Charles Verret, Ancienne Lorette.		{ 87.21 87.22 }	{ 4.03 4.03 }	{ 8.76 7.75 }	{ 12.79 12.78 }	2.75	1.033	
do	8852	Raymond Bussière.....		{ 88.15 88.20 }	{ 3.43 3.32 }	{ 8.42 8.48 }	{ 11.85 11.80 }	3.	1.031	Below average.
do	8853	Mrs. Joseph Bussière.....		{ 87.31 87.31 }	{ 3.62 3.64 }	{ 8.07 8.05 }	{ 11.69 11.69 }	3.	1.033	
do	8854	Louis Durand, Lorette.....		{ 88.11 88.21 }	{ 3.79 3.68 }	{ 8.10 8.11 }	{ 11.89 11.79 }	3.	1.032	
do	8855	Chas. Savard, Lorette.....		{ 81.14 81.19 }	{ 0.95 0.91 }	{ 7.91 7.90 }	{ 8.86 8.81 }	2.	1.0332	Skimmed.
do	8856	François Gobin, 203 Richelieu St..		{ 86.61 86.61 }	{ 4.22 4.22 }	{ 9.17 9.17 }	{ 13.39 13.39 }	2.50	1.0332	
do	8857	F. Vézina, 139 d'Aiguillon Street.		{ 86.64 86.65 }	{ 4.41 4.41 }	{ 8.95 8.94 }	{ 13.36 13.35 }	3.50	1.0326	
do	8858	Eugène Gagnon, 251 Richelieu St..	These samples are all from milk vendors, and were taken from carts on various streets, from 6 to 8 a.m., 6th April, 89.	{ 87.26 87.24 }	{ 3.86 3.83 }	{ 8.88 8.93 }	{ 12.74 12.75 }	3.50	1.0322	
do	8859	Joseph Dubuc, 239 d'Aiguillon St.		{ 86.59 86.59 }	{ 4.03 4.02 }	{ 9.38 9.39 }	{ 13.41 13.41 }	3.50	1.0337	
do	8860	François Faucher, 254½ do		{ 87.21 87.22 }	{ 3.81 3.83 }	{ 8.98 8.95 }	{ 12.79 12.78 }	3.25	1.032	
do	8862	Théodore-Gilbert, Richelieu Street		{ 86.98 86.87 }	{ 3.76 3.82 }	{ 9.26 9.31 }	{ 13.02 13.13 }	3.25	1.033	

MONTREAL.											
Mar. 19..	8805	E. Brodeur, 609 Dorchester Street.	Mr. Grace, Long Point.....	{	88-46 88-48	2-76 2-78	8-78 8-74	11-54 11-52}	1-0324	2-75	Partly skimmed.
do 19..	8806	Charles Benoit, 31½ St. Charles-Borromée Street.	Mrs. Sutton, Sault au Re-collet.	{	87-44 87-29	4-35 4-55	8-21 8-16	12-56 12-71}	1-0282	3-75	
do 19..	8807	A. Fournier & Co., 25 St. Dominique Street.	Not known.....	{	89-57 89-58	2-14 2-14	8-20 8-28	10-43 10-42}	1-0296	2-50	do
do 19..	8808	Joseph Edward, 83 St. Dominique Street.	do.....	{	87-71 87-78	2-72 2-72	9-57 9-50	12-20 12-22}	1-0312	3-00	do
do 20..	8809	Thomas Brown, Petite Côte.....	Self.....	{					1-0318	4-00	
do 20..	8810	R. Finnie, Lachine.....	do.....	{					1-0326	4-00	
do 20..	8811	C. R. McLea, 155 St. Antoine St.	A. McCallum, Danville.....	{	88-29 88-31	3-08 3-07	8-63 8-62	11-71 11-69}	1-0322	3-00	Below average.
do 20..	8812	C. Godin, 527 LaGauchetière Street	Not known.....	{	89-07 89-05	4-06 4-06	6-87 6-80	10-93 10-95}	1-0246	3-00	do
do 20..	8813	P. Pepin, 117 German Street.....	Mr. Davis.....	{	90-28 90-33	2-60 2-60	7-12 7-07	9-72 9-67}	1-0266	2-75	Watered.
do 20..	8814	Louis Gagnier, 83 German St.....	Not known.....	{	91-53 91-52	2-43 2-43	6-04 6-05	8-47 8-48}	1-0236	2-25	do
do 21..	8815	Daoust Frères, 1878 St. Catherine Street.	do.....	{	88-98 89-00	3-20 3-22	7-82 7-78	11-02 11-00}	1-0288	2-75	do
do 21..	8816	A. Lefavre, 1834 St. Catherine St.	E. Bishop, 210 Currier St., Montreal.	{	87-58 87-53	3-31 3-27	9-11 9-20	12-42 12-47}	1-0335	3-00	Below average.
do 21..	8817	T. Pouport, 1830 St. Catherine St.	Not known.....	{	89-24 89-18	3-03 3-03	7-73 7-79	10-76 10-82}	1-0298	2-75	Watered.
do 21..	8818	E. Beauchamp & Co., 112 St. Elizabeth St.	do.....	{	89-80 89-80	2-25 2-27	7-95 7-93	10-20 10-20}	1-0298	2-75	Partly skimmed.
do 21..	8819	O. Melançon, 480 Dorchester St....	do.....	{	89-19 89-14	2-94 2-93	7-87 7-93	10-81 10-86}	1-0288	2-75	do
do 26..	8820	François Deguire, Côte St. Laurent	Self.....	{	87-41 87-42	2-96 2-94	9-63 9-64	12-59 12-58}	1-0347	3-00	do
do 26..	8821	Jean B. Leflamme, 519 Laval Ave.	Not known.....	{	88-27 88-29	4-17 4-18	7-56 7-53	11-73 11-71}	1-0258	2-75	Below average.

RESULTS of Analysis of Samples of Milk sold as Whole Milk—Continued.

Date of Collection.	No. of Sample.	Name and Address of Vendor.	By whom supplied to Vendor.	ANALYSIS.			Total Solids.	INSPECTORS' RESULTS.		Remarks.
				Water.	Butter Fat.	Other Solids.		Per cent. Butter by Fessler Lactoscope.	Specific Gravity at 15° C.	
1889.		MONTREAL—Continued.								
Mar. 26..	8822	Louis Brochu, Longue Pointe.....	Self.....	{ 87.10	{ 3.52	{ 9.38	{ 12.90	3.50	1.0318	
do 26..	8823	Thomas Comroy, Côte St. Antoine.....	do.....	{ 87.09	{ 3.56	{ 9.35	{ 12.91	3.00	1.0338	
do 26..	8824	R. C. Muir, Côte St. Laurent.....	do.....	{ 87.10	{ 3.72	{ 9.18	{ 12.90	3.00	1.0331	
do 26..	8825	E. A. Painchaud, 148 Vitre St.....	W. Sinnemere, Longue Pointe.....	{ 87.93	{ 2.74	{ 9.33	{ 12.07	2.75	1.0332	Partly skimmed.
April 11..	8863	A. Laucaux, Côte St. Paul.....	Self.....	{ 86.92	{ 4.91	{ 8.17	{ 13.08	3.25	1.0278	
do 11..	8864	Médéric Boivin, 100 Napoléon St..	do.....	{ 87.21	{ 4.09	{ 8.70	{ 12.79	2.75	1.030	
do 11..	8865	R. Bennett, Lower Lachine Road..	do.....	{ 87.91	{ 3.20	{ 8.89	{ 12.00	3.00	1.032	Below average.
do 12..	8866	Angus McIntyre, 3508 Notre Dame Street, St. Henri.	A. Robb, Huntingdon.....	{ 87.70	{ 3.25	{ 9.05	{ 12.30	3.55	1.034	do
do 11..	8867	do do	M. Goodfellow.....	{ 86.76	{ 4.06	{ 9.18	{ 13.24	3.60	1.034	
do 11..	8868	James E. O'Brian, 36 Grand St....	Self.....	{ 86.66	{ 3.81	{ 9.53	{ 13.34	3.25	1.0342	
do 25..	8888	Archibald Drummond, Petit Côte..	do.....	{ 87.22	{ 3.81	{ 8.96	{ 12.78	3.25	1.0312	
do 25..	8889	C. C. McMichael, 66 Latour St....	Mr. Symington, Stanbridge, P. Q.	{ 87.69	{ 3.39	{ 8.92	{ 12.31	3.50	1.0326	do

do	25	James Gown, 30 St. Monique St.	Mr. Creamer, Dunnville.	{ 87-89 87-93	3-35 3-35	8-76 8-72	{ 12-11 12-07	3-25	1-0335	do
do	25	Edward Keogh, Petite Côte.	Self	{ 87-23 87-22	3-82 3-78	8-95 9-00	{ 12-77 12-78	3-50	1-0314	
do	25	W. B. Dixon, Longue Pointe.	do	{ 87-35 87-35	4-14 4-16	8-51 8-49	{ 12-65 12-65	3-00	1-0292	
		St. JOHN'S, P. Q.								
do	15	Joseph Tongas, Salaberry St.	From Milk vendors who supply St. John's and Granby.	{ 86-67 86-67	3-69 3-67	9-64 9-66	{ 13-33 13-33	3-75	1-0342	
do	15	François Bédard, Quinn St.	do	{ 87-98 88-90	3-70 3-70	8-32 8-30	{ 12-02 12-00	3-25	1-0302	
do	15	Antoine Meney, St. Joseph St.	do	{ 86-79 86-81	4-36 4-36	8-85 8-83	{ 13-21 13-19	3-25	1-0322	
do	15	David Lecuyer, Quinn St.	do	{ 86-78 86-82	4-03 4-11	9-19 9-07	{ 13-22 13-18	2-75	1-0331	
		GRANBY.								
do	15	John Gray	do	{ 87-61 87-61	3-75 3-75	8-64 8-64	{ 12-39 12-39	3-25	1-0236	
do	16	D. B. McKerley	do	{ 86-58 86-59	4-18 4-19	9-24 9-23	{ 13-42 13-43	3-75	1-0317	
do	16	William Kay	do	{ 88-62 88-67	2-81 2-83	8-57 8-50	{ 11-38 11-35	2-75	1-0312	Partly skimmed.
do	17	W. H. Savage, Waterloo.	Self	{ 88-28 88-25	3-35 3-31	8-37 8-44	{ 11-72 11-75	2-75	1-0312	Below average.
		SOREL.								
do	17	Joseph Thibaudeau, Ste. Elizabeth Street.	Self	{ 90-14 90-16	3-12 3-11	6-74 6-73	{ 9-86 9-84	2-50	1-0225	Watered.
do	17	François Labossière, Ste. Elizabeth Street.	Self	{ 86-38 86-29	4-27 4-24	9-35 9-47	{ 13-62 13-71	3-50	1-0333	
do	17	Oscar Féloquin, Prévost Street.	do	{ 86-85 86-89	4-23 4-23	8-92 8-88	{ 13-15 13-11	3-50	1-0331	
do	18	Magloire Guinard, Ste. Ann Road.	do	{ 85-99 86-01	4-32 4-36	6-69 9-63	{ 14-01 13-99	3-75	1-0333	

RESULTS of Analysis of Samples of Milk sold as Whole Milk—Continued.

Date of Collection.	No. of Sample.	Name and Address of Vendor.	By whom Supplied to Vendor.	ANALYSIS.			Total Solids.	INSPECTORS' RESULTS.		Remarks.
				Water.	Butter Fat.	Other Solids.		Per cent. Butter Fat by Fessler Lactoscope.	Specific Gravity at 15° C.	
1889.		SOREL—Continued.								
May 18..	8881	Narcisse Paul, Ste. Anne.....	do	{ 88.36 88.44	{ 2.94 2.96	{ 8.70 8.60	{ 11.64 11.56	3.25	1.031	Partly skimmed.
do 18..	8882	Toussaint Maguan, George Street.	do	{ 89.29 89.33	{ 1.40 1.39	{ 9.31 9.28	{ 10.71 10.67	2.25	1.0344	Skimmed.
do 18..	8883	Pierre Salvaie, Ste. Anne.....	do	{ 87.40 87.38	{ 3.67 3.65	{ 8.93 8.97	{ 12.60 12.62	3.00	1.0318	
		ST. HYACINTHE.								
do 23..	8884	Lucien Marchesault.....	Seminary of St. Hyacinthe	{ 88.07 88.13	{ 3.22 3.19	{ 8.71 8.68	{ 11.93 11.87	3.00	1.032	Below average.
do 23..	8885	Joseph Mathieu.....	Self.....	{ 87.41 87.54	{ 4.24 4.23	{ 8.35 8.23	{ 12.59 12.46	3.25	1.031	
do 24..	8886	J. B. Plamondon, 23 Monder Street.	do					3.25	1.032	
do 24..	8887	Charles Gervais, St. Simon.....	do					4.00	1.033	
		OTTAWA.								
Mar. 13..	8156	William Scott.....	Self.....	{ 87.78 87.79	{ 3.28 3.30	{ 8.94 8.91	{ 12.23 12.21	3.90	1.0318	Below average.
do 13..	8159	Mrs. Nicholson, 104 Bank Street...	Bourne Bros.....	{ 87.43 87.40	{ 3.84 3.84	{ 8.73 8.76	{ 12.57 12.60	3.00	1.031	
do 13..	8160	Mrs. McEvey, 82 Bank Street....	.....	{ 86.68 86.67	{ 4.64 4.64	{ 8.68 8.69	{ 12.32 13.33	4.50	1.0318	
Mar. 13..	8161	Miss O'Brien, 78 Bank Street....	R. Billings, Ottawa.....	{ 91.82 91.85	{ 1.46 1.43	{ 6.72 6.72	{ 8.48 8.45	2.00	1.026	Watered.

do	13..	8162	G. & H. Boone, 30 O'Connor Street.	C. Boyle, Hurdman's Bdge.	{ 88.23 88.24	3.08 3.07	8.69 8.69	11.77 11.76	3.00	1.0324	Below average.	
do	13..	8163	W. Ashfield, 166 Bank Street....	—Payne, Ottawa..	{ 87.48 87.45	3.23 3.23	9.29 9.32	12.52 12.55	3.00	1.0386	do	
do	13..	8164	E. Elliott.....	Thos. White, Hintonburg..	{ 87.59 87.59	3.16 3.17	9.25 9.24	12.41 12.41	2.75	1.0386	do	
do	16..	8165	George Hurdman.....	Self.....	{ 87.86 87.89	3.53 3.54	8.61 8.57	12.14 12.11	4.50	1.0329		
do	16..	8166	Robert Bayne.....	do	{ 88.04 88.05	3.19 3.19	8.77 8.76	11.96 11.95	3.00	1.532		
do	16..	8167	Robert Bayne.....	do	{ 87.49 87.51	4.00 3.98	8.51 8.51	12.51 12.49	4.50	1.031	do	
do	16..	8168	H. Bailey, 230 Wellington Street..	E. Honeywell, Richmond Road.	{ 87.18 87.19	3.71 3.79	9.11 9.02	12.82 12.81	3.00	1.0331		
do	16..	8169	R. McGregor, 210 Spark Street....	Heron Brothers, Billing's Bridge.	{ 87.82 87.82	3.51 3.49	8.67 8.69	12.18 12.18	2.75	1.0329		
do	16..	8170	Robert Reid, Hintonburg.....	Self.....	{ 88.46 88.47	2.74 2.73	8.80 8.80	11.54 11.53	2.50	1.0324	Partly skimmed.	
do	18..	8171	Thomas Shillington.....	do	{ 87.83 87.81	3.21 3.19	8.96 9.00	12.17 12.19	3.00	1.0332	Below average.	
do	18..	8172	Edward Clarke, Lapine Road.....	do	{ 87.81 87.81	3.65 3.65	8.54 8.51	12.19 12.19	3.00	1.0326		
do	18..	8173	Mrs. Knowles.....	do	{ 88.43 88.45	3.57 3.50	8.00 8.05	11.57 11.55	2.50	1.0298		
CORNWALL												
do	18..	8174	W. G. Hollistec.....	do	{ 87.91 87.91	3.41 3.51	8.65 8.58	12.09 12.09	2.00	1.026		
do	18..	8175	G. H. Bronson.....	do	{ 88.85 88.87	2.73 2.74	8.42 8.39	11.15 11.13	2.75	1.031	Partly skimmed.	
do	18..	8176	W. T. Edwards	do	{ 88.18 88.18	3.41 3.42	8.41 8.40	11.82 11.82	3.00	1.0296	Below average.	
do	18..	8177	C. H. Hassell.....	do								
do	18..	8178	Hugh McKay.....	do								
do	18..	8179	G. Ross.....	do								

Results of Analysis of Sample of Milk sold as Whole Milk—Concluded.

Date of Collection.	No. of Sample.	Name and Address of Vendor.	By whom Supplied to Vendor.	ANALYSIS.			Total Solids.	INSPECTORS' RESULTS.		Remarks.
				Water.	Butter Fat.	Other Solids.		Per cent. Butter by Fessler Lacto-scope.	Specific Fat Gravity at 15° C.	
BROCKVILLE.										
1889.										
Mar. 19.	8180	J. Brodgee.....	Self.....	{ 86.76 86.78 }	{ 4.43 4.43 }	{ 8.91 8.89 }	{ 13.34 13.32 }	3.00	1.0326	
do 19.	8181	D. Robertson.....	do.....	{ 87.53 87.55 }	{ 3.41 3.35 }	{ 9.06 9.10 }	{ 12.47 12.45 }	3.00	1.0385	
do 19.	8182	C. A. Thompson.....	do.....	{ 87.13 87.12 }	{ 3.53 3.66 }	{ 9.34 9.22 }	{ 12.87 12.88 }	3.00	1.0316	
do 19.	8184	H. Flanagan.....	do.....	{ 87.43 87.42 }	{ 3.50 3.51 }	{ 9.07 9.07 }	{ 12.57 12.58 }	3.50	1.0306	
do 19.	8185	E. Row.....	do.....	{ 87.40 87.36 }	{ 3.81 3.80 }	{ 8.79 8.84 }	{ 12.60 12.64 }	2.75	1.0328	
do 19.	8186	F. H. McRae.....	do.....	{ 87.82 87.83 }	{ 3.59 3.41 }	{ 8.79 8.76 }	{ 12.18 12.17 }	3.00	1.033	Below average.
KINGSTON.										
do 19.	8187	H. Wilder.....	do.....	{ 87.38 87.39 }	{ 3.62 3.59 }	{ 9.00 9.02 }	{ 12.62 12.61 }	2.75	1.033	
do 20.	8188	J. Kirkpatrick.....	do.....	{ 87.09 87.01 }	{ 3.83 3.85 }	{ 9.08 9.14 }	{ 12.91 12.99 }	2.50	1.034	
do 20.	8189	W. H. Pickering.....	do.....	{ 86.81 86.83 }	{ 3.93 3.95 }	{ 9.26 9.22 }	{ 13.19 13.17 }	3.50	1.030	
do 20.	8190	E. R. Rees.....	do.....	{ 88.23 88.17 }	{ 3.33 3.37 }	{ 8.44 8.46 }	{ 11.77 11.83 }	2.75	1.032	Below average.
do 20.	8191	W. H. Naylor.....	do.....					2.75	1.0322	
do 20.	8192	James Porter.....	do.....					2.75	1.032	Below average.
do 20.	8193	A. McCallum.....	do.....					3.50	1.0314	

do	20	8194	J. P. H. Ferris	do	{	89.25	3.17	7.58	10.75	2.50	1.0274	Watered.
			BELLEVILLE.		{	83.31	3.17	7.52	10.69			
do	20	8195	George Eccles	do	{	87.46	3.76	8.78	12.54	3.00	1.0342	
					{	87.48	3.75	8.77	12.52			
do	21	8196	M. Morrison	do	{	87.78	3.14	9.08	12.22	2.75	1.0344	Below average.
					{	87.86	3.02	9.12	12.14			
do	21	8197	A. H. Matthews	do	{	88.49	3.59	7.92	11.51	3.00	1.0286	
					{	88.53	3.62	7.85	11.47			
do	21	8199	M. J. Kennedy	do	{	86.82	4.12	9.06	13.18	3.00	1.0326	
					{	86.81	4.15	9.04	13.19			
do	21	8200	Belleville City Milk Company	do		87.79	3.72	8.49	12.21	3.00	1.0318	

From the foregoing tables it will be seen that 267 samples were collected in all that 71 of these were passed by the inspectors as genuine, and 196 subjected to analysis at Ottawa. Of the latter, 87, or 32·5 per cent. of the number collected, were found to be defective. This is almost exactly the same proportion as shown in August and September, 1887, for then 32·6 per cent. were found to be adulterated or "below average."

The following is a comparison of the percentage of defective samples found then and this year in the different towns visited:—

	August and September, 1887.	March and April, 1889.
Halifax.....	58·3	20·8
Dartmouth.....		7·1
Truro.....		18·1
Sydney.....		22·2
Antigonish.....		27·3
Pictou.....	All good	All good
New Glasgow.....		All good
St. John.....	58·3	47·3
Portland.....		50·0
Carleton.....		66·6
Fredericton.....		25·0
Moncton.....		25·0
Three Rivers.....		66·6
Sherbrooke.....		33·3
Richmond.....		33·3
Lévis.....		60·0
Quebec.....	35·3	16·6
Montreal.....	28·5	59·4
St. John's.....		All good
Granby.....		50·0
Sorel.....		42·8
St. Hyacinthe.....		25·0
Ottawa.....	16·6	37·5
Brockville.....		All good
Kingston.....	60·0	37·5
Belleville.....	All good	20·0

From this it would appear that while an improvement has taken place in the quality of milk supplied to Halifax, St. John and Quebec, that of Montreal and Ottawa has become worse.

With regard to the average quality of unadulterated market milk, the analyses of such recorded in the above tables, excluding of course those marked as watered, skimmed and partly cream, but including those described as under average, show the following average percentages:—

	p. c. Total Solids.	p. c. Butterfat.
Halifax.....	12·75	3·68
Dartmouth.....	13·75	4·47
Truro.....	12·70	4·07
Sydney.....	12·85	3·74
Antigonish.....	12·58	3·54
Pictou.....	12·77	3·92
New Glasgow.....	13·07	4·09
St. John.....	12·16	3·16
Portland.....	11·63	3·28
Carleton.....	12·19	3·50
Fredericton.....	12·35	3·54

	p. c. Total Solids.	p. c. Butterfat.
Moncton.....	12·45	4·00
Three Rivers.....	12·71	3·62
Sherbrooke.....	12·39	4·08
Richmond.....	12·81	3·79
Lévis.....	12·58	3·97
Quebec.....	12·68	3·87
Montreal.....	13·48	3·78
St. John's.....	12·93	3·95
Granby.....	12·51	3·75
Sorel.....	13·35	4·12
St. Hyacinthe.....	12·21	3·72
Ottawa.....	12·22	4·07
Cornwall.....	11·96	3·45
Brockville.....	12·77	3·74
Kingston.....	12·54	3·62
Belleville.....	12·31	3.65

The general average is 12·58 per cent. of total solids and 3·79 per cent. of butterfat, which figures afford another proof that the lowest limits proposed in Bulletin No. 1, of 12 per cent. total solids and 3·5 per cent. butterfat, cannot be regarded as too high for milk of good standard quality.

It will be seen from the tables that 26·5 per cent. of the samples collected were passed by the inspectors as genuine after the preliminary testing. There can be no doubt that in this they were right, for no less than 55·6 per cent. of the number they regarded as doubtful were found to be good milks. This indicates that the inspectors erred very much on the safe side, but there is no doubt that with greater experience they will be able to discriminate more closely. It is quite possible that they may be assisted in doing so by the present comparison of their results with those obtained by analysis. The differences are in some cases considerable, and in most instances the percentage of butterfat found by the inspectors has been too low. The following is a statement of the average differences :—

INSPECTION DISTRICT.	No. of samples tested.	No. in which the Lactoscope results are too high.	No. in which the Lactoscope results are too low.	Average difference in p.c. of Butterfat when too high.	Average difference in p.c. of Butterfat when too low.
Lower Provinces.....	74	36	38	0·30	0·45
Quebec.....	79	15	64	0·35	0·64
Ontario.....	35	2	33	0·28	0·68

These figures show that, in the hands of unpracticed persons, the lactoscope cannot be depended on for always indicating closely the percentage of butterfat in milk, or for alone furnishing adequate proof of the degree of adulteration. Nor has it been introduced for this purpose, but only for preliminary testing, and distinguishing genuine from doubtful milks. The above tables give abundant evidence that it is very useful in detecting the removal of cream, and also show that the specific gravity ascertained by the lactodensimeter readily indicates the addition of water.

I have the honor to be, Sir,

Your obedient servant,

THOMAS MACFARLANE,

Chief Analyst.

(BULLETIN No. 10—BAKING POWDERS.)

LABORATORY OF THE INLAND REVENUE,
319 SPARKS STREET,

OTTAWA, 22nd June, 1889.

THOS. MACFARLANE, Esq., F.R.S.C.,

Chief Analyst of the Inland Revenue Department, &c., &c.

SIR,—I have the honor to transmit you, herewith, the report of my work upon samples of baking powder collected by the officers of this Department in the various cities and towns of the Dominion during the months of October and November of last year. If I have been a long time completing this examination it is to be accounted for by the fact that, with the exception of forty (40) estimations of carbonic acid gas and the microscopic examination of starches after separation, in which I received material help from my laboratory assistant, Mr. A. C. Macfarlane, the whole of the work of the analysis has been done by myself. I have also found it necessary to give a good deal of time and thought to the examination of methods employed in this work. Many of the separations effected, particularly in the cases of starches introduced into the powders without previous separation of gluten, cellular tissue, &c., and in the estimation of alumina introduced as alum, along with phosphate of lime, have necessitated more or less of investigation into the trustworthiness and accuracy of methods employed under the conditions imposed by the nature of the material operated upon. At the same time, I have had from time to time to lay aside this particular class of work, in order to take up such incidental work as demanded immediate attention.

Before entering upon a resumé of my conclusions, I would respectfully draw your attention to a few points in which, I think, the collectors of samples could materially improve the value of their work to the analyst. I find that, in many cases, the quantity purchased is stated as *three packages*, leaving me entirely at sea as to the weight of these packages. I am further at a loss to know whether the price stated is that of the three packages, or that of each package. It is, as a consequence, impossible for me to make a comparison of the money values of baking powders of the same class. This is a point of great importance, since it is evident that a given amount of tartaric acid and bi-carbonate of soda is worth pound for pound more or less to the purchaser, as it is mixed with 10, 20 or 50 per cent. of its weight of starch or flour.

Again, I had hoped, particularly in the instances in which more than one sample of a brand was analysed, to arrive at some conclusion as to the keeping qualities of the different brands. For this purpose I made a special note of the date upon which the available gas was estimated. The results, however, go but a very little way in establishing any general principles. This I attribute chiefly to the fact that the time the samples were kept by me before analysis was very short as compared with the time which, in most instances, had elapsed since their manufacture. In the case of an article which, like baking powder, necessarily undergoes more or less deterioration after manufacture, it would be interesting, and possibly instructive, were the collector to ascertain, as accurately as possible, the length of time which the sample collected had been kept in stock by the retail dealer, at least, and if possible by the wholesale house from which procured by the retailer. The latter is just as much interested as the purchaser in knowing truly the character at least, in this respect, of the baking powder which he sells.

It is very desirable that the name of the manufacturer, as well as that of the vendor, should be obtained. I find that in several instances baking powders that are entirely different in composition bear the same name. It is, of course, possible that the manufacturer of a certain brand may change his formula without giving any intimation by making a corresponding change in name. It is, however, but fair that in the absence of information as to the maker of a given sample, any notable deviation from the ordinary composition of a brand whose name it bears should be specially mentioned. The following are cases in point:—

Victoria Brand.

7554 and 7499 are superphosphate powders. I have not the name of the manufacturer.

7538 is a cream of tartar powder. Manufacturer's name not given.

Standard Brand.

8052 is an alum phosphate powder. It is manufactured by Lumsden Bros. Hamilton.

7495 is a tartaric acid powder; name of the manufacturer not given.

James Brand.

8385 is an alum powder, manufactured by Christopher James & Co., London.

8059 is an alum phosphate powder; manufacturer not stated.

Royal Brand.

Thirteen samples of the Royal, manufactured by the Royal Baking Powder Company of New York, show this to be a cream of tartar powder containing about 18 per cent. of maize starch, and about 1 per cent. carbonate of ammonia.

7490, manufactured by E. R. Durkee, of New York, bears the same name, but is essentially different in composition: containing wheat flour as a diluent (about 10 per cent.) cream of tartar, but no carbonate of ammonia.

In the above cases I have treated the different powders of same name as distinct brands.

In the following tables will be found the particulars of the origin of the baking powders analysed, and also the results of my examination of them.

List of Baking Powders Analysed.

I.—CREAM OF TARTAR POWDERS.

Date of Collection	No. of Sample	Description of Baking Powder.	Quantity.	Cost.	Name and Address of Vendor.	Manufacturer.
1888.				Cents.		
Oct. 29	7542	Albani	1 Package	20	Wilfred Arbour, St. Thérèse, Que.	Not given.
Nov. 7	7560	do	3 do	24	L. W. St. George, St. Charles, Que.	
do	8058	Borwick	3 do	19	J. J. Dutton, Toronto.	J. P. Clarke, Agent, Toronto.
Oct. 31	8051	Cleveland's Superior	3 do	45	John Calvin, Hamilton.	Cleveland Bros., Albany, N. Y.
Nov. 8	8093	do	3 do	75	Cameron & McDonald, Cornwall.	S. H. & F. S. Ewing, Montreal.
do	8107	do	3 do	75		Cleveland Bros., Albany, N. Y.
do	8120	do	3 do	32	Murdoch Bros., Bowmanville.	do
Oct. 15	7490	Durkee's Royal	3 do	37	G. C. Hossack, cor. Anne and Gardener Sts., Montreal.	E. R. Durkee, New York.
Nov. 6	8082	Imperial	3 do	45	W. Wall, Ottawa.	Crystal Baking Powder Co., Toronto.
do	8098	do	3 do	65	Hall & Dingwell, Cornwall.	W. D. McLaren & Co., Montreal.
do	8411	do	3 lb	60	Martin Flanagan, Richibucto, N. B.	F. W. Gillett, Toronto.
do	8418	do	do	45	McKay & Ross, Truro, N. S.	do
do	8425	do	do	45	A. K. McDonald & Co., Antigonish, N. S.	do
do	8121	do	3 Packages.	60	Murdoch Bros., Bowmanville, Ont.	do
do	7558	La Reine de Pâtisserie	3 do	30	Z. T. Champoux, St. Charles-Borromée St., Joliette, Que.	Not given.
do	8096	None Such	3 do	90	Shore, Lyons & Co., Cornwall	Geo. C. Handford, Syracuse.
do	8100	do	3 do	90	T. Brown, Brockville.	do
Oct. 31	8056	Herculeon.	3 do	30	J. W. Gerrie, Hamilton.	Self.
do	7485	Pure Gold	3 do	30	Josh McJean, 447 Lagancheter Street, Toronto	Pure Gold Manufacturing Co., Toronto.
Nov. 1	8064	do	3 do	30	W. M. Milligan, Toronto.	do
do	8086	do	3 do	60	McGregor & McIntyre, Ottawa.	do
Oct. 13	8386	do	3 lb	30	K. D. Logan, 91 Charlotte Street, St. John, N. B.	do
do	8397	do	do	45	John McKnight, Fredericton, N. B.	do
Nov. 2	8409	do	do	60	K. B. Forbes, Richibucto, N. B.	do
do	8417	do	do	45	D. J. McLeod, Truro, N. S.	do
do	8445	do	do	30	W. J. Hopgood, Spring Garden, Halifax, N. S.	do
do	8454	do	3 Packages.	30	E. W. Walker, Dartmouth, N. S.	do
do	8118	do	do	20	Murdoch Bros., Bowmanville, Ont	do
do	8110	Royal Gold	3 do	40	Allan Cameron, Brockville, Ont	do
		Sheriff's Sovereign	do		C. Stratton, Ottawa.	Price Manufacturing Co.
		do	do		Bate & Co. do	
Oct. 25	7538	Victoria	3 Packages.	15	John Brisson, Foundry Street, Lachute, Que	Not stated.
do	8395	Woodill's German.	14-lb	30	George Hatt & Sons, Fredericton, N. B.	W. M. D. Pearman, Halifax, N. S.
Nov. 5	8414	do	3 lb	39	Wm. Masson, Newcastle, N. B.	do

do	5.	8420	do	do	do	R. Craig & Son, Princes Street, Truro, N.S.	do	do
do	9.	8423	do	do	do	A. J. McDonald, Antigonish, N.S.	do	do
do	9.	8426	do	do	do	L. G. Harrington do	do	do
do	13.	8430	do	do	do	Thomas Condon, Guysboro', N.S.	do	do
do	15.	8436	do	do	do	W. H. Wild, Port Mulgrave.	do	do
do	15.	8437	do	do	6-oz	A. D. McDonald do	do	do
do	15.	8438	do	do	do	Andrew Gillies do	do	do
do	15.	8439	do	do	½-lb	James Sutherland, Argyle Street, Halifax, N.S.	do	do
do	17.	8440	do	do	do	W. H. Fallisier, Duke do	do	do
do	17.	8441	do	do	do	H. H. Ruggles, Argyle do	do	do
do	17.	8446	do	do	3 Packages.	R. Urquhart, Spring Garden do	do	do
do	17.	8452	do	do	3 do	Alex. Forsyth, Dartmouth, N.S.	do	do
do	20.	8455	do	do	3 do	Alex. King do	do	do

II.—CREAM OF TARTAR POWDERS, CONTAINING ALSO TARTARIC ACID.

Nov. 13.	8431	Bakewell.....	½-lb	H. A. Cunningham, Guysboro', N.S.	Brown & Hill, Halifax.
Oct. 9.	7477	Cook's Friend	3 Packages.	Richard Walsh, 812 Dorchester Street, Montreal.	W. D. McLaren, Montreal.
do 15.	7496	do	3 do	Jean B. A. Grenier, 78 John Street, Quebec.	do
Nov. 8.	8099	do	3 do	Hall & Dingwell, Cornwall, Ont.	do
do 20.	8115	do	½-lb	W. A. Houch, Whitby, Ont.	do
Oct. 11.	8383	do	do	Puddington & Garrett, 55 Charlotte St., St. John, N.B.	do
do 5.	8413	do	do	George Stable, Newcastle, N.B.	do
Nov. 19.	8396	do	do	Versa & Yersa, Fredericton, N.B.	do
do 1.	8065	Price's Cream.	3 Packages.	W. L. Milligan, Toronto.	do
do 9.	8111	do	3 do	Allan Cameron, Brockville.	do
Oct. 9.	7478	do	do	Willison Bros., 33 University Street, Quebec	do
do 15.	7495	Standard.....	3 do	Adam Waters, 22 Fabrique Street, Quebec	Not given.
do 18.	7512	Unmanned.....	3 do	Philadelphia Fortier, St. Anselme, Que.	do

III.—CREAM OF TARTAR POWDERS, CONTAINING CARBONATE OF AMMONIA.

Oct. 10.	7489	Royal.....	3 Packages.	G. C. Hossack, cor. Anne and Garden Sts., Montreal.	Royal Baking Powder Co., New York.
Nov. 7.	7563	do	1-lb	M. Copping & Co., cor. St. Peter and Notre Dame Sts., Joliette, Que.	do
Oct. 11.	8388	do	½-lb	W. A. Stewart, 16 St. Germain Street, St. John, N.B.	do
do 11.	8398	do	do	Daniel Lunnar, Fredericton, N.B.	do
do 31.	8401	do	14-lbs.	S. W. Sprague, Hampton Station, N.B.	do
do 31.	8403	do	½-lb	A. W. Hicks do	do
Nov. 1.	8406	do	do	Humphrey & Trives, Petitcodiac, N.B.	do
do 2.	8410	do	do	Henry O'Leary, Kitchinbucto, N.B.	do
do 8.	8419	do	do	R. J. Turner, Truro, N.S.	do
do 9.	8424	do	do	C. B. Whidden & Sons, Antigonish, N.S.	do
do 13.	8423	do	do	M. Cameron, Guysboro', N.S.	do
Oct. 31.	8050	do	3 Packages.	John Calvin, Hamilton, Ont.	do
do 10.	7481	do	3 do	Arthur Bourton, 127 St. Lawrence Street, Montreal.	do
do 31.	8402	Princess	½-lb	J. Hewelling & Son, Hampton, N.B.	W. Lemon & Son, Sorel, Que.

List of Baking Powders Analysed—Continued.

IV.—ALUM BAKING POWDERS.

Date of Collection	No. of Samples.	Description of Baking Powder.	Quantity.	Cost.	Name and Address of Vendor.	Manufacturer.
1888.				Cents.		
Oct. 31.	8047	Cook's Best Friend.....	3 Packages..	25	John Calvin, Hamilton, Ont	Christopher James & Co., London. Chicago Baking Powder Co.
do 11.	8385	James'.....	1-oz.....	14	Joseph Finley, 65 and 69 Dock Street, St. John, N.B.	
do 19.	7518	Silver Cream.....	3 Packages..	30	Edward Barras, 56 Wolf Street, Lévis, Que.	
do 12.	8389	do	1½ lbs.....	35	Arthur P. Tippet & Co., Lévis, Que.	
Nov. 6.	7553	Star	3 Packages..	15	P. E. Leblanc, St. Jacques L'Achigan, Que.	

V.—ACID PHOSPHATE BAKING POWDERS.

Nov. 6.		Horsford's Acid Phosphate Baking Powder..	3 Packages..		F. Browne, Ottawa	M. Kalbfleisch & Son, New York.
do 16.	7554	Victoria.....	1 do	30	O. Goulet, St. Jacques L'Achigan, Que.	
do 16.	7499	do	1 do	25	F. Theriault & Fils, Rivière du Loup, Que.	
Oct. 31.	8053	Wheat Baking Powder..	3 do	45	John Calvin, Hamilton.	

VI.—ALUM PHOSPHATE BAKING POWDERS.

Oct. 19.	7521	American Gilt Edge.....	3 Packages.	24	Edward Reed, Bienville, Lévis, Que	Acme Mills, Montreal.
Nov. 9.	8108	Cook's Acme.....	3 do	15	Whaley & Co., Brockville, Ont.	
Oct. 16.	7503	Cook's Best.....	3 do	15	Damase A. Moran, Fraserville, Ont.	Bourgau & Heron.
do 17.	7508	do	3 do	15	Diogene Morrissette, St. Joseph, Beauce, Que.	
do 17.	7511	do	3 do	30	Ludger Audet, St. Anselme, Que.	
do 30.	7546	do	3 do	15	Isaac Charbonneau, Ste. Thérèse, Que.	
Nov. 17.	8442	do	3 do	30	E. W. Crease, Argyle Street, Halifax.	
Oct. 15.	7478	Cook's Choice.....	1-lb	20	Jean B. A. Gremier, 75 Johns Street, Que.	Canadian Coffee and Spice Mills, W. G. Dunn & Co.
Nov. 1.	8063	do	3 Packages.	24	W. W. Milligan, Toronto, Ont.	
Oct. 29.	7540	Cook's Finest.....	3 do	15	M. Rodriguet, Montreal	
do 10.	7484	Cook's Favorite.....	1-lb	25		
do 16.	7501	do	do	• 25	Pellecier & Roy, Rivière du Loup.	
do 18.	7514	do	3 Packages.	15	J. M. Quillette, St. Anselme, Que.	

Nov. 8	8095	do	3	do	30	Cameron & McDonald, Cornwall, Ont.	Messrs. Ewing, Montreal.
Oct. 15	7493	Choice Crystal	3	do	45	Napoléon Binet, 67 Buade Street, Que.	
do 17	7505	do	1-lb	do	25	George Lagneau, St. Joseph, Beauce Co., Que.	
do 29	7539	do	3	Packages.	26	Moses Girouise, Foundry Street, Lachute, Que.	
Nov. 2	8071	do	3	Packages.	45	Crossill & Fleming, Orangeville, Ont.	
do 6	8083	Crystal	3	do	75	W. Wall, Ottawa.	Crystal Baking Powder Co., Toronto.
do 31	8405	Challenge	1-lb	do	24	Cochrane Bros., Petitecodiac, N.B.	Dearburn & Co., St. John, N.B.
Nov. 2	8072	Coral	3	Packages.	30	Endicot Bros., Orangeville	J. Davis & Co., Windsor, Ont.
Oct. 19	7509	Eclipse	3	do	15	David Lessard, St. Joseph, Beauce Co., Que.	Not given.
do 30	7544	Globe	1-lb	do	30	Alphonse Constant, Ste. Thérèse, Que.	do
Nov. 1	8062	do	3	Packages.	75	J. J. Dutton, Toronto	A. Lorange & Co., Windsor, Ont.
do 6	8088	do	3	do	75	Cowan & Co., Ottawa	do
do 1	8059	James	3	do	30	J. J. Dutton, Toronto	do
Oct. 11	7486	New Era	1-lb	do	50	Joseph E. Pallietier, Ontario Street, Montreal.	Not given.
do 15	7487	do	do	do	50	Leveille Bros., 108 Mignome Street, Montreal.	John Davis & Co., Detroit, Mich., U.S.
do 16	8046	do	do	do	40	Napoléon Binet, 67 Buade Street, Que.	do
Nov. 6	8080	do	3	Packages.	30	J. Davis & Co., Windsor, Ont.	do
do 6	8084	do	3	do	10	W. Wall, Ottawa.	do
do 8	8105	do	3	do	50	W. H. McKoney, Brockville, Ont.	do
do 9	8106	do	3	do	75	Whaley & Co.	do
do 3	8075	Ocean Foam	3	do	30	M. E. Runnets, Georgetown, Ont.	do
Oct. 31	8049	Ocean Wave	3	do	25	John Colvin, Hamilton	Barbour, Thompson & Co., Toronto.
Nov. 6	8085	Pride of Ottawa	3	do	12	McGregor & McIntyre, Ottawa.	Hamilton Spice Co.
do 1	8061	Pride of Toronto	3	do	30	J. J. Dutton, Toronto	(Gold Seal Manufacturing Co.
do 2	8070	Purity	3	do	30	B. Mitchell, Orangeville, Ont.	J. Davis & Co., Windsor, Ont.
do 8	8103	Silver Queen	3	do	50	W. H. McKoney, Brockville, Ont.	Tochunter, Mitchell & Co., Toronto.
Oct. 17	7506	Silver Thimble	do	do	25	Joseph Jacques, St. Joseph, Beauce Co., Que.	Gold Seal Manufacturing Co.
Nov. 11	7561	do	1-lb	do	20	(G. Lafortune, Place Bourget, Joliette, Que.	
Oct. 31	8052	Standard	3	Packages.	25	John Colvin, Hamilton	Lumsden Bros., Hamilton.
Nov. 8	8101	Snowdrift	3	do	45	T. Brown, Brockville.	
do 9	8109	do	3	do	25	Whaley & Co., Brockville.	
Oct. 31	8048	do	3	do	25	John Colvin, Hamilton	W. G. Dunn & Co., Hamilton.
do 16	7504	Superior German	3	do	15	Marchand & Gagné	
do 18	7515	do	3	do	15	Norgee Turgeon, St. Anselme, Que.	
do 19	7520	do	3	do	15	Louis H. Began, Lévis, Que.	
do 31	7547	do	3	do	15	Damaso Cloutier, Ste. Thérèse, Que.	Manufacturer not given.
Nov. 6	7550	Superior German	3	Packages.	15	Joseph Mageau, Ste. Thérèse, Que.	
do 6	7551	do	1-lb	do	18	Eucled Dugas, St. Jacques, L'Acadian.	
do 7	7562	do	do	do	24	Gilbert Lafortune, Place Bourget, Que.	Manufacturer not given.
Oct. 15	7497	Vienna	3	Packages.	30	Jean B. Grenier, 78 St. John Street, Que.	
Nov. 8	8415	do	1-lb	do	75	Jas. W. Davidson, Newcastle, N.B.	
do 8	8092	do	3	Packages.	30	Cameron & McDonald, Cornwall	S. H. & A. S. Ewing, Montreal.
Oct. 10	7482	do	3	do	30	Arthur Bourdon, 127 St. Lawrence Street, Montreal.	do
Nov. 16	7548	do	1-lb	do	25	Cloutier Freres, St. Jacques L'Acadian, Que.	do
do 3	8076	Unnamed	3	Packages.	30	M. E. Runnets, Georgetown, Ont.	Barbour, Thompson & Co., Toronto.

List of Baking Powders Analysed—Concluded.
 VII.—BI-SULPHATE OF POTASH BAKING POWDERS.

Date of Collection	No. of Sample.	Description of Baking Powder	Quantity.	Cost.	Name and Address of Vendor.	Manufacturer.
1888.				Cents.		
Oct. 28.	7537	Breadmaker's	3 Tins	5	R. Bamford, Lachute, Que.	Breadmaker's Yeast Co., Toronto.
Nov. 3.	8078	do	3 Packages.	15	Mackay Bros., Georgetown, Ont.	Churchill & Co., Toronto.
do 6.	8089	do	do	15	Cowman & Co., Ottawa	
Oct. 11.	8384	do	4-lb	15	A. A. Barker, St. John, N.B.	R. R. Seaton, Agent, Halifax.
Nov. 17.	8443	do	do	30	E. J. Corby, Halifax, N.S.	Not known.
do 17.	8444	do	3 Packages.	15	J. E. Webster do	Breadmaker's Yeast Co., Toronto.
do 20.	8453	do	3 do	15	F. W. Elliott, Dartmouth, N.S.	

RESULT of Examinations of Baking Powders—Continued.

I.—CREAM OF TARTAR POWDERS.

Description of Baking Powder.	No. of Sample.	STARCH. (Approximately.)		CREAM OF TARTAR.		AVAILABLE GAS.			TIME KEPT BEFORE TESTING FOR GAS.		Remarks.	
		Kind.	Per-cent- age.	Aver- age.	Per-cent- age.	Aver- age.	Per cent.	Cubic inches per ounce.	Average.	Days.		Mean.
Albani.....	7542	Maize and a little wheat.	48.00	45.5	31.96	5.07	5.37	54.85	144	139	The first sample contained an excess of 1.08 per cent. of bi-carbonate of soda. The theoretical yield of gas from this powder is 7.48 per cent. Considerable deterioration has taken place from keeping. No free tartaric acid is present. No carbonate of ammonia.	
do	7560	do	43.00	43.00	38.70	5.07	5.07	54.85	135	135	The starch is present as wheat flour, and corresponds to over 50 per cent. of flour. An excess of 1.68 per cent. of bi-carbonate soda is present. The theoretical yield of gas is 9.06 per cent.	
Borwick	8058	Wheat	44.5	44.5	38.70	7.13	68.96	68.96	142	142	The theoretical yield of gas is 9.06 per cent.	
Cleveland's Superior.	8051	Wheat flour.			59.22	10.53	13.27	121.58	140	131	Cleveland's Superior contains an excess of 1.32 per cent. bi-carbonate soda; is an excellent powder, and is evidently made in a very careful and uniform manner. The theoretical yield of gas is 13.62 per cent. The quantity actually found shows that comparatively little deterioration has taken place.	
do	8093	do		15.00	58.19	13.27	12.57	121.58	133	131	A deficiency of soda corresponding to 2.35 per cent. of bi-carbonate soda, causes a loss of gas producing power, amounting to 1.23 per cent. The theoretical yield should be 14.87 per cent. if excess of soda were present, or 13.64 per cent. under the conditions actually found. This is an excellent powder, showing great strength and comparatively little deterioration, so far as the analysis of a single sample can decide.	
do	8107	do			57.15	13.27	13.20		131	121		
do	8120	do			63.54	13.07	13.07	126.43	158	158		
Durkee's Royal	7490	Wheat	10.00	10.00	63.54	13.07	126.43	126.43	158	158		
Imperial	8082	Potato	23.3	23.3	11.00	11.00	9.87	94.02	137	133	Imperial No. 8425, contains an excess of soda corresponding to 1.36 per cent. of bi-carbonate. The theoretical yield of gas is 11.37 per cent. This is an excellent powder.	
do	8098	do	25.2	25.2	9.87	8.20	9.87	94.02	155	133		
do	8411	do	27.0	24.4	8.20	8.20	9.72	94.02	141	133		
do	8418	do	24.0	24.0	10.27	9.46	9.46	94.02	162	162		
do	8425	do	23.8	23.8	51.14	9.46	9.46	94.02	102	102		
do	8121	do	23.2	23.2	9.53	9.53	9.53	94.02	120	120		

RESULT of Examinations of Baking Powders—Continued.

I.—CREAM OF TARTAR POWDERS.

Description of Baking Powder.	No. of Sample.	STARCH. (Approximately.)		CREAM OF TARTAR.		AVAILABLE GAS.			TIME KEPT BEFORE TESTING FOR GAS.		Remarks.	
		Kind.	Per-cent- age.	Aver- age.	Per-cent- age.	Aver- age.	Per-cent.	Average.		Days.		Mean.
								Per cent.	Cubic inches per ounce.			
La Reine de Patisserie.....	7558	Wheat.....	64.8		14.48	3.07	29.69	135			The theoretical yield of gas is 3.39 per cent. This powder contains nothing injurious to health, but is of very low quality as a bread raiser, consisting, as it does, of nothing but flour for the most part.	
None Such.....	8096	Maize.....	14.6	14.8	55.46	11.07	11.20	110	24	132	None Such. A sample specially collected gave 11.3 per cent. gas 15 days after collection. 8096 contained an excess of soda corresponding to 2.62 per cent. bicarbonate. The theoretical yield of gas is 12.98 per cent. This powder shows comparatively little deterioration. This is a first-class powder, containing sufficient dry starch to ensure keeping qualities, yet no fraudulent excess.	
do.....	8100	Maize.....	15.0			11.33					This is an excellent powder. The theoretical yield of gas is 13.19 per cent., and the deterioration is very slight, considering the small percentage of starch employed as a diluent.	
Perfection.....	8056	Maize.....	9.0		56.4	11.73	113.46	139			This is a perfectly neutral baking powder, i. e., it contains exactly equivalent proportions of bi-carbonate soda and cream of tartar. The theoretical yield of gas is about 13 per cent., and the average found shows a deterioration of about three-thirtieths. This powder is a perfectly wholesome one, and of high and fairly uniform strength.	
Pure Gold.....	7485		12.2			11.07		106				
do.....	8064		12.6			10.60		145				
do.....	8086		20.6			9.93		133				
do.....	8386		14.3			7.00		166				
do.....	8397	Maize.....	21.4	15.7		11.00	9.94	157		138		
do.....	8409		14.0			10.57		147				
do.....	8417		15.0		56.21	9.60		170				
do.....	8445		12.0			8.53		93				
do.....	8454		16.0			9.60		88				
do.....	8118		18.9			11.53		122				
Royal Gold.....	8110	Maize.....	28.0		48.5	10.13	97.99	123			A duplicate sample obtained in Brockville and analyzed 15 days later gave 10.33 per cent. of gas. This powder (8110) showed a deficiency of 2.69 per cent. bi-carbonate soda, which reduces the yield of gas by about 1.25 per cent. The theoretical yield from the cream of tartar present is 11.35 per cent. The analysis shows a very slight deterioration, if any, to have taken place.	

Sheriff's Sovereign	Maize and potato.	30.5	53.58	12.10	12.29	118.9	18
do				12.47			
Victoria	Maize and wheat.	39.7	36.1	6.93		67.03	131
Woodhill's German							
do		41.7		6.87			175
do		42.1		6.60			175
do		33.0	38.92	5.93			172
do		44.1		4.47			171
do		43.9		4.87			172
do		41.1		5.80			169
do		44.6		5.93			167
do		38.1		5.47			167
do	Wheat.		38.9		6.58	63.65	149
do		33.7		6.20			167
do		33.7		6.40			167
do		44.4		7.80			125
do		42.4		7.73			125
do		33.5		8.47			93
do		33.2		7.60			93
do		33.4		8.60			91

Sheriff's Sovereign.—Maize and potato starches are present in practically equal amounts. The theoretical yield of gas is 12.54 per cent., and the analysis gives nearly this percentage. It is right to state that the samples collected were in envelopes for distribution to advertise the brand, and were doubtless freshly prepared. Is a first class powder.

Victoria.—An excess of soda corresponding to 0.37 per cent. of bi-carbonate is present. The theoretical yield of gas is 8.45 per cent. This is a very fair powder, but contains a good deal more starch than is necessary.

Woodhill's German.—The wheat starch found indicates between 40 and 50 per cent. of flour. The presence of so large an amount reduces the strength of the powder. This powder contains a much larger excess of soda than can be justified in some samples—thus 8414 and 8452 gave, respectively, 4.37 and 4.12 per cent. excess of bi-carbonate. Other samples have a more reasonable excess—thus 8446 gave 2.52 per cent., and 8455 gave 1.43 per cent. excess. The theoretical yield of gas for 38.92 per cent. bi-carbonate of potash with excess of soda is 9.11 per cent. Considerable deterioration has therefore taken place in most of these samples. This is probably due to long keeping in most cases; but the figures given indicate a good deal of inequality of composition in this brand, due to carelessness in manufacture.

Results of Examinations of Baking Powders—Continued.

II.—BAKING POWDERS CONTAINING CREAM OF TARTAR ALONG WITH FREE TARTARIC ACID, OR CONTAINING TARTARIC ACID ALONE.

Description of Baking Powder.	No. of Sample.	STARCH. (Approximately.)			TARTARIC ACID EXPRESSED IN TERMS OF BI-TARTRATE OF POTASH.		AVAILABLE GAS.			TIME KEPT BEFORE TESTING FOR GAS.		Remarks.
		Kind.	Per-cent- age.	Aver- age.	Per-cent- age.	Aver- age.	Per-cent.	Cubic inches per ounce.	Days.	Mean.		
											Percentage.	
Bakewell	8431	Wheat	44.0	.....	27.8	.....	9.13	88.31	99	.....	An excess of soda equivalent to 5.63 per cent. of bi-carbonate is present. Most of the tartaric acid in this powder is present in the free state. If wholly present as free acid the yield of gas should be 13.02 per cent. The starch is present as flour, of which over 50 per cent. is indicated. The starch is present as rice flour. The mean excess of soda in 7477, 8413 and 8396 is equivalent to 3.53 per cent. of bi-carbonate. A sample specially collected and analyzed three days after collection gave 10.33 per cent. gas. Judging from the yield of gas as compared with the theoretical yield if all the tartaric acid were present in the free state (16.4 per cent.) the greater part of the tartaric acid in this powder is present as bi-tartrate (cream of tartar).
Cook's Friend	7477	.....	38.5	.....	34.97	8.87	165	.....	.....	.....	.....
do	7496	.....	42.4	.....	.....	9.27	153	.....	.....	.....	.....
do	8099	.....	41.0	.....	.....	10.09	160	.....	.....	.....	.....
do	8115	.....	44.0	41.5	.....	8.79	180	80.19	.....	155	.....
do	8383	Rice	44.0	.....	.....	6.93	191	.....	.....	.....	.....
do	8413	.....	43.5	.....	.....	8.27	106	.....	.....	.....	.....
do	8396	.....	38.0	.....	.....	5.87	125	.....	.....	.....	.....

Results of Examinations of Baking Powders—Continued.

II.—BAKING POWDERS CONTAINING CREAM OF TARTAR ALONG WITH FREE TARTARIC ACID, OR CONTAINING TARTARIC ACID ALONE—Continued.

Description of Baking Powder.	No. of Sample.	STARCH (Approximately.)			TARTARIC ACID EXPRESS'D IN TERMS OF CREAM OF TARTAR.		AVAILABLE GAS.			TIME KEPT BEFORE TESTING FOR GAS.		Remarks.
		Kind.	Per-cent- age.	Aver- age.	Per-cent- age.	Aver- age.	Per-cent- age.	Per-cent- age.	Cubic inches per ounce.	Days.	Mean.	
Price's Cream.....	8065	} Maize... {	21.2	} 20.7 {	} 49.82 {	} 10.40 {	} 10.98 {	} 106.21 {	133	} 122 {	A sample specially collected and analyzed one day after collection gave 11.47 per cent. of gas; an excess of soda equivalent to 3.02 per cent. bi-carbonate was found in 8111. The proportion of free tartaric acid in this powder is very small, since the theoretical yield for 49.82 per cent. of bi-tartrate of potash is 11.66 per cent. This is an excellent powder and seems to have good keeping qualities.	
do.....	8111		20.2						118			
do.....	7478		20.7						115			
Standard.....	7495	Chiefly rice, with a little potato starch.	47.8	21.75	9.4	90.93	147	The tartaric acid found corresponds to 17.35 per cent. of free acid, which is capable of yielding 10.19 per cent. of gas with bi-carbonate of soda. Very little, if any, cream of tartar is present in this powder.				
Unnamed.....	7512	Rice.....	28.35	8.73	84.45	155	An excess of soda equal to 0.5 per cent. of bi-carbonate is present.					

RESULTS of Examinations of Baking Powders—Continued.
 III.—CREAM OF TARTAR POWDERS CONTAINING CARBONATE OF AMMONIA.

Description of Baking Powder.	No. of Sample.	STARCH. (Approximately.)		CREAM OF TARTAR.		AVAILABLE GAS.			TIME KEPT BEFORE TESTING FOR GAS.		Remarks.
		Kind.	Per-cent- age.	Aver- age.	Per- cent- age.	Aver- age.	Per cent.	Cubic inches per ounce.	Days.	Mean.	
Royal.....	7489		18.5			12.40		148			The excess of soda was estimated in 7563, 8424 and 8429 and amounted respectively to 1.01, 1.01 and 0.84 per cent. bi-carbonate ; an average of 0.95 per cent. The gases evolved in baking are carbon di-oxide and ammonia. The latter was estimated in 8388 and 7489, the mean result being 445.4 cc. per 100 grammes of powder, equivalent to 8.46 cubic inches per ounce. Adding this to the average carbon di-oxide evolved gives a total available gas for baking purposes of 118.25 cubic inches per ounce ; equivalent to 12.23 per cent. by weight of carbon di-oxide gas. The bi-tartrate of potash present should yield (theoretically) 12.23 per cent. carbonic acid gas from bi-carbonate of soda. A deterioration amounting to 0.63 per cent. has occurred (in 8424) on the hypothesis that the bi-tartrate of potash reacts entirely with bi-carbonate of soda. This is a very slight loss, since the sample was kept in my office for 102 days and for a further unknown length of time by the retailer. This powder contains about 1 per cent. of carbonate of ammonia, upon the supposition that all the ammonia found is combined as true carbonate (N H ₄) ₂ C O ₃ . All commercial carbonate of ammonia is a varying mixture of acid and neutral carbonates with ammonium carbonate. This is an excellent powder, of high strength and very uniform quality.
do.....	7563		18.0			11.60		195			
do.....	8388		17.7			10.06		100			
do.....	8398		18.5			12.53		189			
do.....	8401		18.1			12.40		176			
do.....	8403		18.2			11.40		177			
do.....	8406		18.5	18.2		11.00		176	159		
do.....	8410	Maize.				11.87		175			
do.....	8419		18.0			10.60		170			
do.....	8424		19.1		52.26	11.60		102			
do.....	8429		18.5			10.73		98			
do.....	8050		18.0			10.67		178			
do.....	7481		17.7			10.70		184			

In this brand an excess of alkalinity corresponding to 6.38 per cent. of bi-carbonate of soda is present. The powder has not kept well, owing, no doubt, to the absence of any starch or other indifferent ingredient. A fresh powder containing so high a percentage of cream of tartar with excess of soda should yield 14.87 per cent. of carbonic acid gas. The carbonate of ammonia present (calculated from ammonia found) is about 0.13 per cent. The total strength of the powder is, therefore, 84.92 cubic inches of gas per ounce; equal to 8.78 per cent. of carbonic acid gas. The package containing this sample was evidently shop-worn, and had probably been long in stock. The powder is a perfectly wholesome one and must have been of great strength when freshly made.

Princess	8102	63-54	8-67	83-86 113
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RESULTS of Examinations of Baking Powders—Continued.
IV.—ALUM BAKING POWDERS.

Description of Baking Powders.	No. of Samples.	Starch. (Approximately.)		Sulphuric Acid. (S O ₃)	Alumina. (Al ₂ O ₃)	Alum stated as dry ammonia alum and calculated from alumina found.	AVAILABLE GAS.		TIME KEPT BEFORE TESTING FOR GAS.		Remarks.	
		Kind.	Per-centage.				Average.	Per cent.	Cubic inches per ounce.	Days.		Mean.
Cook's Best Friend..	8047	Wheat.....	35.7	12.59	5.00	23.00	3.06	29.6	175		This sample contains traces of phosphates. The alum used has been greatly over-burnt, as indicated by the sulphuric acid found. This is an alum powder of low quality. The starch is present as wheat flour.	
James'	8385	Rice and maize	54.5	12.66	4.50	20.75	4.87	47.11	137		This is a neutral powder, <i>i. e.</i> , contains no excess of soda. The alum used has been somewhat over-burnt.	
Silver Cream.....	7518	Rice and a little wheat.	44.6	48.80	11.00	21.76	12.74	123.24	126	129	These samples contain an excess of soda, amounting respectively to 1.13 and 3.19 per cent. of bi-carbonate. In point of efficiency this is a good powder. The alum used has been somewhat, but not greatly, over-burnt.	
do	8389	Maize	53.00	13.82	4.72	21.76	14.47	47.11	132			This powder showed a deficiency of 4.37 per cent. bi-carbonate of soda.
Star.....	7553	Wheat.....	58.00	8.29	3.05	14.06	4.87	47.11	122		This powder showed a deficiency of 4.37 per cent. bi-carbonate of soda.	

NOTE.—The alum percentage is calculated from the alumina found, and is stated in terms of anhydrous ammonia alum [N H₄)₂ S O₄ + Al₂ (S O₄)₃]. It will be seen that the amount of gas produced bears no constant relation to the percentage of alum present. This is due to one or more of the following conditions:—1. Deficiency of bi-carbonate of soda. 2. Deterioration from long keeping, or from access of moisture. 3. Over-roasting of the alum, and consequent loss of acidity by volatilization of sulphuric acid.

Results of Examinations of Baking Powders—Continued.
V.—ACID PHOSPHATE BAKING POWDERS.

Description of Baking Powder.	No. of Sample.	Starch. (Approximately.)			Phosphoric Acid (P ₂ O ₅)	Sulphuric Acid (SO ₃)	Available Gas.			Time kept before testing for Gas.		Remarks.
		Kind.	Percentage.	Average.			Per cent.	Cubic inches per ounce.	Days.	Mean.		
											Per cent.		Cubic inches per ounce.
Horsford's Phosphate Baking Powder		Maize	28.7	16.77	5.875	12.4	119.94	4			This powder contains 0.2 per cent. of chlorine in chlorides, and no alum or cream of tartar. It does not, however, conform to the formula proposed by Professor Horsford, and recommended by Liebig (Wagner's Chem. Tech.—Cooke's translation, p. 456), the percentage of chlorine being too low to correspond to the amount of chloride of potassium proposed by the inventor. The large amount of sulphate of lime present is the most objectionable feature of this powder.	
Victoria	7554	Maize and Wheat	46.3			5.40	4.63	157	176		Traces only of alumina were found in 7499. The sulphuric acid is combined with lime, as gypsum (terra alba) a by-product in the preparation of the super-phosphate.	
do	7499	Wheat	49.5	3.79	3.16	3.87	44.88	195			A sample of this brand specially collected gave 5.33 per cent. gas after keeping two days. The sample 8053 had evidently been long kept in stock, and was lumpy and caked. Traces of alumina are present. The sulphuric acid indicates 4.22 per cent. gypsum. If the whole of the phosphoric acid found were present as super-phosphate of lime, it would correspond to about 49 per cent. of that substance. Even allowing for deterioration from keeping, much of the phosphoric acid must be present as neutral phosphate of lime.	
Wheat Baking Powder	8053	No starch		40.32	2.48	3.84	51.56	128				

Results of Examinations of Baking Powders—Continued.
VI.—ALUM PHOSPHATE BAKING POWDERS.

Description of Baking Powders.	No. of Sample.	STARCH. (Approximately.)			Phosphoric Acid. (P ₂ O ₅)	Sulphuric Acid. (S O ₃)	Alumina. (Al ₂ O ₃)	Alum stated as dry ammonium alum calculated from alumina found.	AVAILABLE GAS.			TIME KEPT BEFORE TESTING FOR GAS.		Remarks.
		Kind.	Percentage.	Average.					Per cent.	Cubic inches per ounce.	Days.	Mean.		
													Percentage.		Per cent.	Cubic inches per ounce.
American Gilt Edge.	7521	Maize and rice	39.4	4.42	12.27	3.11	14.38	10.67	103.21	108			A sample specially collected and analyzed five days later gave 11.2 per cent. gas; a minimum excess of 2.58 per cent. sulphuric acid over that existing as alum is in combination with lime as 4.39 per cent. terra alba (gypsum). At least 1.76 per cent. of sulphuric acid is present in some other combination than alum—presumably as gypsum (terra alba).	
Cook's Acme.....	8108	Maize with a little rice and wheat.....	39.0	3.87	12.42	3.44	15.86	8.4	81.25	108				
Cook's Best.....	7503	Potato.	52.6	3.73	8.88	3.15	14.52	2.07	4.72	158	148		A sample, specially collected and examined the same day, gave 7.19 per cent. gas.	
do.....	7508		50.4	50.1	5.87			157						
do.....	7511		48.0	3.87	3.06			157						
do.....	7546		49.5	3.06	8.73			176						
do.....	8442	50.0	3.9	9.5			94							
Cook's Choice.....	7498	Maize and wheat	50.0	4.704	8.88	2.56	11.8	7.93	7.33	150	149		No. 8442 contained no excess of soda. About one-quarter of the starch present is wheat, representing from 12 to 15 per cent. of flour. A sample specially collected and examined four days later yielded only 3.27 per cent. gas. The alum present, if not overburnt, represents 7.96 per cent. of sulphuric acid. The excess of acid is combined with lime as terra alba. The alum is overburnt, ammonium sulphate having been volatilized. This powder seems to have kept very badly.	
do.....	8063		43.3	49.1	6.73			130						
Cook's Finest.....	7540	Rice.....	52.0	5.52	9.16	3.63	16.73	3.64	35.21	170				
Cook's Favorite.....	7484	Maize.	50.9	5.17	10.57	4.08	18.8	9.40	6.98	67.52			A sample specially collected, and examined seven days later, gave 10.0 per cent. gas.	
do.....	7501		50.0	50.3	9.27			5.23						
do.....	7514		50.9	5.23	4.00			4.00						
do.....	8065	49.6												

Choice Crystal	7493	Wheat and maize about 3 to 1.	48.7	3.52	8.92	2.27	10.46	8.60	8.73	8.82	85.32	157	The alumina (and consequently the alum by calculation) is the minimum amount present. The method employed is not sufficiently exact to fix the maximum amount of alumina with precision.
do	7505		59.6					8.93	9.00			138	
do	8071		56.3					8.93				134	About 2.75 per cent. of sulphuric acid is combined with lime as gypsum (terra alba.)
Crystal	8083	Potato.	44.0	3.59	11.65	3.84	17.60	8.93			86.35	134	The alum found corresponds to 11.9 per cent. of sulphuric acid. The excess of sulphuric acid is in combination with lime.
Challenge	8405	Maize.	47.0	4.19	12.36	3.84	17.7	7.33			70.9	114	The alumina stated is a minimum. The method employed is not exact enough to fix the maximum amount with exactitude.
Coral	8072	Maize (chiefly) with some wheat.	38.2	4.32	11.83	2.56		9.8			94.77	138	
Eclipse	7509	Potato, with a little rice.	61.0	2.47	7.61	1.78	8.2	3.73			36.08	154	The alum present in this powder has been burnt to partial decomposition.
Globe	7544	Maize	58.0					4.93				137	Alumina is present, but was not exactly estimated.
do	8062	do and wheat.	51.0	52.6	10.28	3.65	16.82	9.60		8.13	78.64	142	A sample specially collected and analyzed three days later gave 11.0 per cent. of gas. The gas-producing power is high and fairly constant throughout the samples examined. At least 2.32 per cent. of sulphuric acid exists as terra alba (calcium sulphate) in number 8106.
James'	8088		48.8	5.21	10.12	4.52	20.84	9.87				134	
do	8059	Potato.	46.0	3.01	12.6			5.6			54.17	126	
New Era	7486		37.0					10.33				165	
do	7487		47.0					9.20				144	
do	7492		40.2					11.20				161	
do	8046		48.0					10.00				181	
do	8080	Maize and Wheat.	42.6	42.7				10.10		10.10	97.7	150	
do	8084		46.1					10.13				139	
do	8105		38.4					8.93				170	
do	8106		42.4					10.80				137	
Ocean Foam	8075	Maize	50.9	3.61	13.54	3.61	16.64	10.20				108	The alum used has been over roasted.
Ocean Wave	8049	do	42.	2.77	12.25	4.34	20.01	8.6			83.19	136	At least 1.08 per cent. of sulphuric acid exists as calcium sulphate (terra alba.)
Pride of Ottawa	8085	Wheat.	51.1	3.96	14.44	4.31	19.87	11.33			109.6	139	A sample specially collected and analyzed twenty days later gave 8.53 per cent. gas. The sulphuric acid found is 2.77 per cent. less than corresponds to the alumina estimation. The alum has therefore been greatly over-roasted.
Pride of Toronto	8061	do	53.2	4.29	14.00			10.27			99.34	133	Alumina is present, but was not exactly estimated in this sample.
Purity	8070	Maize	48.1	5.89	10.43			9.87			95.47	132	Alumina was not exactly estimated in this sample.

Results of Examinations of Baking Powders—Concluded.

VI.—ALUM PHOSPHATE BAKING POWDERS—Concluded.

Description of Baking Powders.	No. of Sample.	Starch (Approximately.)			Phosphoric Acid. (P ₂ O ₅)	Sulphuric Acid. (S O ₃)	Alumina. (Al ₂ O ₃)	Alum stated as dry amount found and calculated from al. amount found.	AVAILABLE GAS.		TIME KEPT BEFORE TESTING FOR GAS.		Remarks.
		Kind.	Percent.	Average.					Percentage.	Per Cent.	Cubic inches per ounce.	Days.		Mean.
Silver Queen.....	8103	Wheat.....	56	5.94	8.85	3.69	17.00	9.8	94.99	111	The available gas is slightly more than corresponds to the percentage of alum present. The phosphoric acid is therefore an auxiliary agent in the decomposition of bi-carbonate of soda. About 0.85 per cent. of P ₂ O ₅ is available for this purpose, being the amount in excess of that which enters into combination with alumina in case of the perfect solution of the powder. This powder contains a larger percentage of phosphate and a smaller percentage of alum than the majority of powders of its class.	
Silver Trimble.....	7506	Potato.....	44.9	4.80	9.88	3.50	16.14	5.87	5.60	142	133	The alumina was not exactly estimated, but the relative percentages of sulphuric and phosphoric acids indicate the presence of at least 12 to 15 per cent. of dry alum; an excess of alkalinity, equivalent to 2.35 per cent.; bi-carbonate of soda, is present.	
do.....	7561	Maize and Potato.....	46.9 49	.....	.....	.....	.....	5.34	54.27	124	.....	
Standard.....	8052	Wheat.....	51	3.0	11.2	9.93	96.05	131	A check experiment upon a sample specially collected and examined six days after collection gave 7.1 per cent. of gas; No. 8048 showed an excess of soda equal to 4.48 per cent. of bi-carbonate.	
Snowdrift.....	8101	Maize.....	41.3	.....	.....	.....	.....	9.87	.....	138	.....	
do.....	8109	do.....	46.6	3.84	10.77	3.44	15.86	14.47	12.11	154	142		
do.....	8048	do.....	43.0	5.63	11.13	.....	.....	12.00	.....	135	.....	

Superior German...	7504	Wheat	57.0						4.73			146	<p>This is an alum phosphate powder of poor quality; it is remarkable, in that the character of the starch used varies from maize or wheat to a mixture of one or other or both of these, with potato starch.</p>	
do	7515	and Potato.	63.3					2.67				144		
do	7520		61.7					5.61				190		
do	7537	Wheat, potato and maize.	65.2	60.2	3.66	6.69	2.52	11.62	5.00	3.94	38.11	189		
do	7550	Maize.	55.4						4.07			174		
do	7551	Maize and po- tato.	60.1									125		
do	7562	Wheat.	58.6						2.80			122		
Vienna	7437	Wheat.	45.6						2.67			179		
do	8415	Potato and maize.	53.0		5.09	10.48	3.80	17.52	5.07			103		
do	8092	Potato	46.0	46.7					7.67	7.64	73.9	171		
do	7482	and wheat.	45.8						5.60			180		
do	7548	wheat.	43.3		4.73	9.76	4.13	19.04	9.60			136		
do	8076	Maize.	48.5		2.81	13.07	3.80	17.52	10.27			139		
Unnamed									9.47					<p>At least 1.23 per cent. of sulphuric acid exists in some other combination than alum, probably as sulphate of lime.</p>

RESULTS of Examinations of Baking Powders.
VII.—BI-SULPHATE OF POTASH POWDERS.

(Table omitted in Bulletin No. 10.)

Description of Baking Powders.	No. of Sample.	STARCH. (Approximately.)			Sulphuric Acid. (S O ₃)	Equivalent (K H S O ₄)	AVAILABLE GAS.			TIME KEPT BEFORE TESTING FOR GAS.		Remarks.
		Kind.	Per-centage.	Ave-rage.			Per-centage.	Average.		Days.	Mean.	
								Per-centage.	Cubic inches per ounce.			
Breadmakers'.....	7537	Maize.	34.0	9.13	122	A sample procured from Bate & Co. and analyzed the following day yielded 10.2 per cent. carbon dioxide (= 98.66 cub. inches per ounce). The active ingredient in this powder is bi-sulphate of potash. In 8078 the mixed sulphates of sodium and potassium (extracted by water) amounted to 43.3 per cent. Calculating this to bi-sulphate of potash yields 37.2 per cent., a result agreeing with the direct estimation of sulphuric acid. As a mean of results obtained with five (5) of these samples, the excess of alkalinity amounts to 1.12 per cent. bi-carbonate of soda per 100 grammes. From the mean amount of bi-sulphate of potash present (about 39.6 per cent.) the theoretical yield of gas with excess of bi-carbonate of soda is 12.8 per cent.
	8078	do	37.0	.....	21.95	37.31	10.20	.....	.....	116	.....
	8089	do	36.6	.....	.....	.....	0.93	.....	.....	149	.....
	8384	do	38.3	36.7	.....	.....	0.60	3.35	32.4	137	111
	8443	do	37.0	.....	.....	.....	0.80	.....	.....	94	.....
	8444	do	36.0	.....	.....	.....	0.87	.....	.....	93	.....
	8453	do	38.0	.....	24.67	41.9	0.90	.....	.....	88	.....

The following conclusions are the results of the more or less complete analysis of 148 samples of baking powders, in addition to which I have estimated the available gas in 19 samples collected by myself from city dealers as a check upon other work. The total number of samples is therefore 167, and these represent 54 different brands, which, upon the result of analysis, have been classified as follows:—

	Brands.	Samples.
1. Cream of tartar powders.....	13	46
2. Tartaric acid (with cream tartar in some cases)....	5	13
3. Cream of tartar with carbonate of ammonia.....	2	14
4. Alum powders.....	4	5
5. Phosphate powders.....	3	4
6. Alum phosphate powders.....	26	59
7. Bi-sulphate of potash.....	1	7
Total.....	54	148

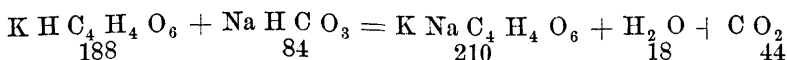
As far as my information goes, the following are imported brands:—

	Brands.
Cream of tartar powders.....	4
do and carbonate of ammonia.....	1
do and tartaric acid.....	1
Alum powders.....	2
Phosphate powders.....	2
Alum phosphate powders.....	2
Total.....	12

All of which are imported from the United States, with the exception of an alum powder (James'), which is made in London, England. From the above data, 57 per cent. of the Canadian made brands are alum phosphate powders.

In the estimation of cream of tartar I have stated the total tartaric acid in terms of potassium bi-tartrate. In all commercial cream of tartar a portion of the tartaric acid is present as neutral tartrate of calcium. This varies with the quality of the commercial article, or, more correctly, the quality of the commercial cream of tartar is higher as the percentage of calcium tartrate is lower. The quality of the tartar used in the baking powders analysed is fairly well indicated by comparing the available gas with the percentage of potassium bi-tartrate obtained. Thus in Table I the available gas increases with the percentage of potassium bi-tartrate found—the exceptions to this rule being explained as above. At the same time, it must not be forgotten that deterioration from long keeping, or from access of moisture, as well as a deficiency in the proportion of bi-carbonate of soda present, would have the effect of decreasing the available gas. *Durkee's Royal* and *Royal Gold* are the only cream of tartar powders in which any deficiency of bi-carbonate of soda occurs.

In discussing the relative values of the different kinds of baking powders it is well to bear in mind some standard by which to judge the others. There can be no doubt that the mixture in equivalent proportions of cream of tartar and bi-carbonate of soda is the ideal baking powder. Not only was this mixture in popular use before the prepared mixture was in the market, but many persons now make the mixture for themselves, instead of trusting to the baking powders offered for sale by grocers. Hence we find cream of tartar and bi-carbonate of soda (or baking soda) ordinary articles of sale by retail grocers, as well as at the drug stores. The maximum gas producing power which can be given to such a powder is that indicated by the formula:—



which shows a mixture of 188 parts of bi-tartrate of potash with 84 parts bi-carbonate of soda to yield 44 parts carbonic acid gas, 18 parts water vapor and 210 parts Rochelle salt; or in percentages:—

Carbonic acid gas.....	16·18 per cent.
Water vapor.....	6·62 do
Rochelle salt.....	77·20 do
	100·00
	100·00

Since, however, the purest commercial cream of tartar contains 4 or 5 per cent. tartrate of lime and less notable quantities of sulphate, it will be fair to consider 94 per cent. of bi-tartrate of potash as an average standard for genuine cream of tartar. If we further allow a maximum of 20 per cent. of starch as a legitimate addition to the mixture of cream of tartar and bi-carbonate of soda, in view of the fact that without some such admixture of a neutral substance a gradual deterioration of the baking powder results from long keeping, due to the slow interaction of the constituents as they become affected by atmospheric moisture; then the composition of our ideal powder will be as follows:—

Starch.....	20·0 per cent.
Bi-carbonate soda.....	23·7 do
Cream of tartar (94 per cent. pure).....	56·3 do
	100·00

and the gas-producing power of such a powder is 12·38 per cent. Reference to Table I. will show that this limit is reached by the following brands of genuine cream of tartar powders:—

Cleveland's Superior, which slightly exceeds the limit owing to less than 20 per cent. starch being present, and a correspondingly larger percentage of the active ingredients. *Durkee's Royal*, where the same remark holds good. *Sherriff's Sovereign*, where the cream of tartar is of better quality than the standard which I have fixed above, and the starch estimation is probably a little too high. *Perfection* has practically reached the limit, and *None Such* does not fall far short of it. It is proper also to state, that although the average results upon ten samples of *Pure Gold* fall short of the limit, the results with three of the samples come very close to it. One of the six samples of *Imperial* comes reasonably close to the standard, since this baking powder contains more than 20 per cent. of starch.

The residue left in the bread when such a powder is used is Rochelle salt, a double tartrate of potash and soda, having mildly purgative properties in doses of about half an ounce to an ounce. "Given in small and repeated doses it does not purge, but is absorbed, and renders the urine alkaline,"—(*Journ. de Pharmacie*, VI., 222).

I find that the best baking powders recommend the use of about two heaping teaspoonfuls to the pound of flour, practically 20 grammes to the pound. This would correspond to a residue of about 12 grammes (about 0·38 ounce) Rochelle salt per pound of flour used.

In the case of tartaric acid powders the residue left in the bread is sodium tartrate, a salt which is not mentioned in the pharmacopœias, and whose physiological properties I am not acquainted with. It is presumably a more powerful purgative than the Rochelle salt. In order, however, to produce the same amount of gas with a tartaric acid powder but 0·46, or less than half, the weight of residue remains in the bread as compared with that remaining when a bi-tartrate powder is used.

In Table II. it will be seen that *Price's Cream* is the only brand approaching the limit fixed for an ideal baking powder. This powder contains but a small percentage of the free tartaric acid, and is fairly comparable with the best cream of tartar powders. Although the average value of gas found in *Cook's Friend* is 8·29 per cent., one sample gave 10·09 per cent., and another 9·27 per cent. Rapid

deterioration is characteristic of tartaric acid powder; and this tendency is usually sought to be counteracted by the addition of a comparatively large amount of "filling," *i. e.*, starch of some kind. It will be seen that with the exception of *Price's Cream* the percentage of starch is markedly higher in these than in the better class of cream tartar powders.

The two brands tabulated in Table III. contain carbonate of ammonia (sal volatile) in addition to cream of tartar and bi-carbonate of soda. This salt is entirely volatile at the temperature of the oven, and, if pure, forms *per se* an efficient and entirely unobjectionable substitute for yeast. The practical difficulties in the way of its extensive employment are, I believe, the cost of the pure article and the popular prejudice against ammonia—the gas evolved in this case being a mixture of two volumes of ammonia gas with one volume each of carbonic acid gas and water vapor. Nevertheless, carbonate of ammonia finds a place in the bakery of the pastry cook, and even in many private kitchens. Omitting water vapor from calculation, 32 parts of it go as far 188 parts of bi-tartrate of potash, so that little more than 9 parts carbonate of ammonia would go as far in producing gas for baking purposes as 100 parts of the Ideal baking powder suggested on a previous page.

In the case of the *Princess'* brand the amount of carbonate of ammonia is very small, owing either to its original introduction in minute quantity, or to volatilization due to keeping.

The *Royal* brand is fairly comparable with the best cream of tartar powders, and has one advantage over most of them in the very regular results obtained with the thirteen samples worked on, both as regards the percentage of starch present and the amount of gas obtained.

Alum Powders.—Only one brand of those examined reaches the limit indicated by a perfect cream of tartar powder. This is not because there is any difficulty in making a "strong" powder from alum and bi-carbonate of soda. Ammonia alum I find to be generally used, and this has been roasted to get rid of the large percentage of water naturally present in the crystals (over 47·5 per cent). The roasting is often carried to such an extent as to volatilize more or less of the sulphate of ammonia present, and even to decompose the sulphate of alumina, with loss of sulphuric acid, thus reducing the value of the alum as a component of baking powder. Assuming the alum to be perfectly roasted, and the sulphate of ammonia to take no part in the baking process, the following equation shows the highest value as a leavening agent attainable by an alum baking powder. $(NH_4)_2 SO_4 + Al_2 (SO_4)_3 + 6 NaHO_3 = (NH_4)_2 SO_4 + Al_2 O_3 + 3 Na_2 SO_4 + 3 H_2 O + 6 CO_2$. From which we infer that a baking powder of the following composition:—

Dry ammonia alum	48·5 per cent.
Bi-carbonate of soda.....	51·5 do

100·0

should yield nearly 27 per cent. of carbonic acid gas.

Such a mixture could, therefore, be reduced by addition of starchy matter fully 50 per cent. in strength, and still compare in leavening power with the best cream of tartar powder. It will be seen that a very high percentage of starch is always present in these powders; and this addition is probably required to correct the tendency to deterioration on keeping for any length of time.

The residues left in the bread after use of an alum powder are sulphate of ammonia, sulphate of soda, and alumina. The last named is an earthy substance, quite insoluble and therefore indigestible.

It is, moreover, capable of entering into combination with, and thus rendering unavailable for nutrition, any otherwise available phosphates which food may contain. This is probably the worst office served by the alumina introduced into the digestive system as alum powder. The sulphate of soda is a powerful drastic purgative in doses of half an ounce, calculated upon the crystallized salt, and corresponding to 0·22 ounce of the anhydrous salt. In the case of *Silver Cream* brand, which

has a strength closely approximating that of a genuine cream of tartar powder, and which contains 21.76 per cent. of alum, the sulphate of soda (Glauber's salt) resulting from the use of 20 grammes of the powder (the quantity supposed to be required for one pound of flour) is 3.9 grammes, or 0.125 ounce, corresponding to five-sixteenths of an ounce of the crystallized salt, a distinctly purgative dose. In order to obtain the same leavening effects with *Cook's Best Friend* or *James'* brands, which contain practically the same alum percentages, but give only about one-fourth and one-third the amounts of gas respectively—it does not follow that the resulting sulphate of soda will be respectively four and three times as much as in the case of *Silver Cream*, since much of the alum added may have been rendered ineffective by overburning in the first instance. But, where the low quality of an alum powder is the result of gradual deterioration through keeping, the by-product, Glauber's salt, is present just in proportion to the deterioration which the powder has undergone.

Superphosphate Powders.—The only one examined which has given a good account of itself is *Horsford's*. The low result in the case of *Victoria* brand is partly due to large admixture of starchy matter. In the case of *Wheat* baking powder, there is present so large an amount of neutral calcium phosphate that this takes the place of starch as a "filling." The product (phosphate of soda) which remains in the bread where a genuine superphosphate powder is used, is as nearly harmless as any mineral salt can be; but, unfortunately, it is rare to find the sulphate of lime (which results from the treatment of tri-calcic phosphate to convert into superphosphate) removed from the superphosphate; and in the case of *Horsford's* powder nearly 10 per cent. of sulphate of lime is present. This is an inert powder (terra alba, gypsum) and must be injurious when ingested in any large amount. Neutral phosphate of lime (*e.g.*, bone ash) is equally inert, insoluble and indigestible, and is very largely present in *Wheat* baking powder, so that I cannot think the use of this brand to be safe.

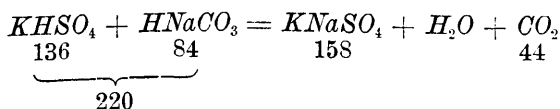
Alum phosphate powders constitute the great bulk of Canadian powders, and some are imported. There is, it seems to me, no *raison d'être* for this class of powders. They are evidently intended to appease the popular suspicion regarding alum powders by the introduction of a phosphate. If, however, the phosphate of lime used in their preparation were a true superphosphate no addition of alum would be needed to make the powder effective. In fact, the addition of alum would, in that case, be great folly and waste, since the free phosphoric acid would combine with the alumina and form the inert phosphate of alumina. That sulphuric acid (in alum) and not phosphoric acid is the real agent in the liberation of gas in these powders is abundantly evident from the proportions in which phosphoric acid and alumina are present. Phosphoric acid and alumina enter into combination in the ratio 142,103. A glance at the following numbers will show that alumina is invariably present in sufficiently large amounts to neutralize all the available phosphoric acid, even if the total amount present had existed as acid calcium phosphate—a supposition, however, which cannot reasonably be made:—

BRAND.	Total P ₂ O ₅ found.	Maximum Available as H ₄ Ca P ₂ O ₈ .	Correspond- ing Al ₂ O ₃ to neutralize.	Al ₂ O ₃ found.	Excess of Alumina.
American Gilt Edge.....	4.42	2.94	2.12	3.11	0.99
Cook's Acme.....	3.87	2.58	1.86	3.44	1.78
do Best.....	3.90	2.60	1.88	3.15	1.27
do Choice.....	4.70	3.13	2.26	2.56	0.30
do Finest.....	5.52	3.68	2.66	3.63	0.97
do Favorite.....	5.17	3.44	2.49	4.08	1.59
Choice Crystal.....	3.52	2.34	1.69	2.27	0.58
Crystal.....	3.59	2.39	1.73	3.84	2.11
Challenge.....	4.19	2.79	2.02	3.84	1.82
Eclipse.....	2.47	1.65	1.19	1.78	0.59
Globe.....	5.04	3.36	2.43	4.08	1.65

BRAND.	Total P ₂ O ₅ found.	Maximum Available as H ₄ Ca P ₂ O ₈ .	Correspond- ing Al ₂ O ₃ to neutralize.	Al ₂ O ₃ found.	Excess of Alumina.
New Era.....	4.24	2.83	2.04	3.57	1.53
Ocean Foam.....	2.77	1.85	1.34	4.34	3.00
do Wave.....	3.96	2.64	1.91	4.31	2.40
Pride of Ottawa.....	5.71	3.80	2.75	3.44	0.69
Silver Queen.....	5.94	3.96	2.86	3.69	0.83
do Thimble.....	4.80	3.20	2.31	3.50	1.19
Snowdrift.....	4.74	3.16	2.28	3.44	1.16
Sup. German.....	3.66	2.44	1.81	2.52	0.71
Vienna.....	4.91	3.28	2.39	3.64	1.25
Unnamed.....	2.81	1.87	1.35	3.80	2.45

In no single instance, therefore, would phosphoric acid, even if present as acid phosphate of lime, be available for the decomposition of carbonate of soda. This decomposition is always effected just as in a *bonâ fide* alum powder, by the sulphuric acid of the sulphate of alumina, and the phosphoric acid is present merely as a blind. What I have said regarding the objectionable character of the residues in true alum powders holds good of the residues in the case of these pseudo-phosphate powders, and does so with increased force, since not only is sulphate of soda present in proportion to the percentage of bi-carbonate of soda decomposed, but neutral phosphate of lime, an earthy, insoluble substance, quite incapable of being assimilated, is ingested at the same time.

Bi-sulphate of Potash Powder.—Only one brand examined contains bi-sulphate of potash as a substitute for cream of tartar. In this powder (*Breadmaker's*) it is evident that a very rapid deterioration occurs on keeping. One sample gave 10.2 per cent. of gas after 116 days keeping; another, analyzed immediately after collection, gave the same percentage of gas, but six other samples gave less amounts, five of them giving less than 1 per cent., and hence being practically valueless as leavening agents. Although these samples were kept by me only about 100 days, they may have lain, and probably did lie, in the hands of dealers for a much longer time. Apart from the rapid deterioration exhibited by this powder, it has the same objectionable feature as alum powders, in that the residue left in the bread is a salt having very strong purgative properties. The reaction which takes place in using this powder is represented by the following equation:—



which shows that to obtain the same amount of gas which would be liberated by 20 grammes of a good cream of tartar powder (say 2.4 grammes) it is necessary to use 12 grammes of the active ingredients of this powder (or 19 grammes of a powder containing 37 per cent. of "filling" as *Breadmaker's* does) and a residue amounting to nearly 9 grammes of alkaline sulphate remains in the bread. If, however, we take into account the average deterioration which has occurred in these samples, and accept 3½ per cent. as the available percentage of gas, then nearly six times the above quantities must be used, and the resulting bread becomes a very efficient purge.

In conclusion, I would respectfully ask your attention to the following concise summary of my own opinions regarding the subject in general:—

1. The best and safest baking powder is a mixture of good cream of tartar with a proper proportion of bi-carbonate of soda, and about 15 to 20 per cent. of pure starch.

2. Carbonate of ammonia, if pure, and consequently entirely volatile at the temperature of the oven, is a perfectly admissible substitute for the above.

3. Tartaric acid, with the proper proportion of bi-carbonate of soda, and somewhat more starch than is required in the case of cream of tartar, is probably a harmless mixture, and may have good leavening qualities if not too long kept. I offer this opinion with some hesitation, since I am uncertain as to the physiological properties of di-sodium tartrate.

4. Superphosphate of lime when practically purified from the sulphate of lime which is a by-product in its manufacture, and when also practically free from neutral calcium phosphate (bone ash, &c.), the raw material used in its manufacture is probably a harmless substitute for cream of tartar in baking powders. The sodium phosphate resulting is quite harmless, and the tri-calcic phosphate formed is probably in too small quantity to be injurious.

5. Alum is entirely objectionable as a substitute for cream of tartar, and ought not to be allowed a place in any well-appointed bakery. Not only is the resulting sulphate of soda a powerful purgative, and certain to interfere with normal digestive processes when habitually taken into the system, but the alumina, set free by the re-action of the powder, is capable of rendering insoluble and unavailable the phosphoric acid and phosphates naturally present in food.

6. Alum phosphate powders are more objectionable still than the foregoing, for reasons given in the body of the report.

7. Bi-sulphate of potash is objectionable as a substitute for cream of tartar on account of the purgative character of the residue left after its action in baking.

I have the honor to be, Sir,

Your obedient servant,

A. MCGILL,
Assistant to Chief Analyst.

BULLETIN No. 11.—SUMMER MILK.

LABORATORY OF THE INLAND REVENUE DEPARTMENT,

30th October, 1889.

To the Commissioner of Inland Revenue, Ottawa.

SIR,—In your report on the inspection of Food addressed to the Hon. the Minister of Inland Revenue and dated the 2nd March, 1889, you made the announcement that further tests would be made over a wide extent of territory, with a view to Departmental action as regards determining a standard for milk, or the lowest limits for its contents in total solids and butter fat. Since then, in accordance with your instructions, the extensive series of samples of winter milk described in Bulletin No. 9 was taken. Subsequently, at the meeting of the Dominion Dairymen's Association, held at Ottawa, in April, doubts were expressed as to the advisability of fixing a standard at once, and some of those present were of opinion that the lowest limits proposed, of $3\frac{1}{2}$ per cent. butter fat and 12 per cent. total solids, could not be generally attained in the months of May and June. In order to decide this point, a series of samples was, with your sanction, collected in these months, and in so doing the assistance of the health and dairy inspectors obtained in some districts. The collectors were instructed to see the cows milked themselves, but in some cases this was not done; in others, the samples collected were of morning or evening milk only, and could not be supposed to represent the average yield of the herd. Such unreliable samples are excluded from the following tables, and only those are inserted of whose genuineness there is complete certainty.

I.—TABLE showing results of Analysis of samples of Genuine Whole Milk, taken in Ontario in May and June, 1889.

Date of Collection	No. of Sample.	Name and Address of Proprietor of Herd.	No. of Cows.	What Breed.	Fodder, if given, in addition to Pasture.	Morning or Evening Milk.	ANALYSIS.				Total Solids.	Specific Gravity, at 15° C.	
							Water.	Butter Fat.	Other Solids.	Average per cent. of Butter Fat.			
1889.		BELLEVILLE.					P. c.	P. c.	P. c.	P. c.	P. c.	P. c.	
June 10..	101	Jas. Blanchard, Sydney Tp...	6	Ayrshire.	Pasture only	Morning	86.99	3.99	9.02	3.54	13.01	1.033	
do 10..	101	do do	6	do	do	Evening	86.87	4.03	9.10		13.13		
							86.95	4.01	9.04		13.05		
							87.82	3.69	9.04		12.18		
							87.93	3.08	9.08		12.07		
							87.91	3.07	8.99		12.09		
							87.34	3.73	8.93		12.66		
do 10..	102	James Knox do	10	Mixed	do	Morning	87.23	3.75	9.02		12.77	1.034	
							87.22	3.76	9.02		12.78		
							87.81	3.26	8.93		12.19		
do 10..	102	do do	10	do	do	Evening	87.87	3.22	8.91		12.13	1.0337	
							87.91	3.23	8.86		12.09		
							86.97	3.98	9.05		13.03		
do 10..	103	Chas. R. Ostrom do	10	do	do	Morning	86.87	3.98	9.15		13.13	1.034	
							86.77	4.00	9.23		13.23		
							87.22	3.70	9.08		12.78		
do 10..	103	do do	5	do	do	Evening	87.23	3.72	8.99		12.71	1.0337	
							87.23	3.74	9.03		12.77		
							86.86	3.75	8.86		12.61		
do 10..	104	Dr. Coleman do	5	do	Grain night and morning.	Morning	87.31	3.69	9.00		12.69	1.0338	
							87.39	3.69	9.07		12.76		
							87.24	3.26	9.03		12.29		
do 10..	104	do do	4	do	do	Evening	87.71	3.26	9.13		12.39	1.034	
							87.61	3.26	9.13		12.45		
							87.55	3.31	9.14		12.45		
							87.67	3.28	9.05		12.33		
do 10..	105	R. J. Graham do	4	do	Pasture only	Morning	87.52	3.25	9.13		12.48	1.033	
							87.57	3.32	9.11		12.43		
							87.74	3.14	9.12		12.26		
do 10..	105	do do	9	do	do	Evening	87.74	3.24	9.02		12.26	1.034	
							87.72	3.21	9.07		12.28		
							87.62	3.22	9.16		12.38		
do 10..	106	Senator R. Read do	9	do	Grain night and morning.	Morning	87.28	3.49	9.23		12.72	1.034	
							87.32	3.50	9.18		12.68		

do 10..	106	do	do	40	do	do	do	Evening.....	87.77	3.30	8.93	3.33	12.23	1.003
									87.18	3.21	9.61		12.82	
									87.74	3.17	9.09		12.26	
do 10..	107	N. B. Gilbert	do	40	do	Pasture only	do	Morning.....	87.13	3.76	9.11		12.87	1.034
									87.06	3.78	9.16		12.94	
									87.05	3.73	9.22		12.95	
do 10..	107	do	do	8	do	do	do	Evening.....	87.29	3.55	9.16	3.07	12.71	1.034
									87.15	3.59	9.16		12.75	
									87.21	3.60	9.19		12.79	
do 10..	108	Culver & Massey	do	8	do	do	do	Morning.....	87.29	3.64	8.97		12.61	1.033
									87.36	3.60	9.04		12.64	
									87.37	3.60	9.03		12.63	
do 10..	108	do	do	31	do	do	do	Evening.....	87.41	3.45	9.14	3.52	12.59	1.0327
									87.43	3.43	9.14		12.57	
									87.49	3.42	9.09		12.51	
do 11..	110	Thos. Stothart	do	3	Holstein	Grain (from brewery)	do	do	87.65	3.92	8.43		12.35	1.0324
									87.66	3.91	8.43		12.34	
do 12..	110	do	do	3	do	do	do	Morning.....	89.14	2.70	8.10	3.33	10.80	1.0304
									89.12	2.75	8.13		10.88	
									86.61	4.57	8.82		13.30	1.0318
do 11..	111	do	do	9	Common	do	do	Evening.....	86.59	4.63	8.78		13.41	
									88.15	3.00	8.76		11.85	1.0331
do 12..	110	do	do	9	do	do	do	Morning.....	88.16	3.06	8.78		11.84	
PETERBOROUGH.														
June 11..	113	Wm. Stothart, Smith's Tp.	do	8	Common	Pasture only	do	Evening.....	87.81	3.23	8.96		12.19	1.0338
									87.86	3.21	8.93		12.14	
do 12..	113	do	do	8	do	do	do	Morning.....	84.90	6.05	9.05	4.63	15.10	1.0322
									84.91	6.03	9.06		15.09	
do 11..	114	Mr. Thos. Hooper, Otonabee Tp	do	25	Mixed	do	do	Evening.....	88.00	3.24	8.76		12.00	1.0330
									88.00	3.26	8.74		12.00	
do 12..	114	do	do	25	do	do	do	Morning.....	88.42	2.68	8.90	2.96	11.58	1.0331
									88.41	2.67	8.92		11.59	
TORONTO.														
do 13..	116	Wm. Goulding, York Tp.	do	7	do	do	do	Evening.....	87.06	4.08	8.83		12.94	1.0327
									87.13	4.02	8.85		12.87	
do 14..	116	do	do	7	do	do	do	Morning.....	87.28	3.60	9.12	3.85	12.72	1.0337
									87.06	3.73	9.21		12.94	
do 13..	117	Edwin Pickering, York Tp.	do	9	do	Peaseal and shorts (a small quantity) night morning.	do	Evening.....	87.31	3.59	9.10		12.69	1.0334
									87.36	3.62	9.02		12.64	
do 14..	117	do	do	9	do	do	do	Morning.....	86.87	4.15	8.98		13.13	1.0337
									86.83	4.16	9.01		13.17	
do 13..	118	Wm. Wallace, York Tp.	do	6	Common	Pasture only	do	Evening.....	87.36	3.75	8.89		12.64	3.0324
									87.39	3.76	8.85		12.61	
do 14..	118	do	do	6	do	do	do	Morning.....	87.11	3.70	9.19	3.73	12.89	1.0337
									87.09	3.73	9.18		12.91	

I.—TABLE showing Results of Analysis of Samples of Genuine Whole Milk, &c.—Continued.

Date of Collection	No. of Sample.	Name and Address of Proprietor of Herd.	No. of Cows.	What Breed.	Fodder, if given, in addition to Pasture.	Morning or Evening Milk.	ANALYSIS.				Total Solids.	Specific Gravity, at 15 C.	
							Water.	Butter Fat.	Other Solids.	Average per cent. of Butter Fat.			
TORONTO—Continued.													
1889.													
June 13..	119	Phillip McKenzie, York Tp..	9	Common.....	Pasture only.....	Evening.....	p. c.	p. c.	p. c.	p. c.	p. c.	1.0324	12.65
do 14..	119	do	9	do	do	Morning.....	{ 87.35	{ 3.65	{ 9.00	{ 3.66	{ 12.61	1.0334	13.01
do 17..	120	David Duncan, York (E) Tp..	4	Pure Jersey...	Oatmeal bran night and morning, do	Evening.....	{ 86.99	{ 3.72	{ 9.29	{ 9.30	{ 13.02	1.0324	15.51
do 18..	120	do	4	do	do	Morning.....	{ 86.98	{ 6.13	{ 9.38	{ 5.54	{ 15.54	1.0342	14.63
do 17..	121	Henry Duncan, York (E) Tp.	6	Common.....	Pasture only.....	Evening.....	{ 5.01	{ 4.95	{ 9.68	{ 14.63	{ 12.36	1.0332	12.36
do 18..	121	do	6	do	do	Morning.....	{ 3.37	{ 3.33	{ 9.05	{ 3.50	{ 12.38	1.0332	12.73
do 18..	123	Major E. H. Foster, "Erls-court Stock Farm," Davenport.	7	5 common and 2 Holstein.	Ensilage night and morning.	Evening.....	{ 3.64	{ 3.66	{ 9.09	{ 3.76	{ 12.60	1.0332	12.60
do 19..	123	do				Morning.....	{ 8.94	{ 8.94	{ 8.94	{ 3.47	{ 12.68	1.0342	12.68
do 18..	129	Alex. Bryce, "Pines Farm."	42	Mixed.....	Cut oat straw, peameal, oat bran, wheat bran, with buckwheat mixed, oats and vetches afterwards. do	Evening.....	{ 3.20	{ 3.21	{ 8.99	{ 3.90	{ 12.78	1.0332	12.77
do 19..	129	do	42	do	do	Morning.....	{ 3.88	{ 3.37	{ 9.30	{ 3.64	{ 12.68	1.0342	12.62
BURLINGTON.													
do 20..	136	John Fothergill.....	40	Common.....	About 2 lbs. of shorts each night and morning. do	Evening.....	{ 5.25	{ 5.27	{ 8.17	{ 4.46	{ 13.56	1.0248	13.44
do 21..	136	do	40	do	do	Morning.....	{ 3.67	{ 3.68	{ 8.61	{ 3.68	{ 12.29	1.0332	12.29
do 20..	140	John Ireland, Nelson Tp.....	23	do	A small quantity of chopped oats. do	Evening.....	{ 3.16	{ 3.16	{ 8.83	{ 3.25	{ 11.99	1.0334	12.00
do 21..	140	do	23	do	do	Morning.....	{ 3.31	{ 3.40	{ 9.03	{ 3.25	{ 12.42	1.0344	12.43

May 20	4	J. R. Alexander	6	Good	Pasture only	Evening	{	2.99	9.07	{	12.06	1.0325
do 22	5	do	6	do	do	Morning	{	3.00	9.09	{	12.09	
							{	4.78	9.00	{	13.78	
							{	4.78	9.01	{	13.79	
BRANTFORD.												
May 21	1	F. M. Carpenter, Saltfleet Tp.	5	Shorthorn, p.c. Ayrshire	6 Pasture only	Evening	{	3.13	8.84	{	11.97	1.0325
do 21	2	do	6	do	do	do	{	3.13	8.83	{	11.96	
do 21	3	do	6	do	do	do	{	3.59	8.78	{	12.37	1.0316
do 22	1	do	5	do	do	Morning	{	3.59	8.79	{	12.38	
do 22	2	do	6	do	do	do	{	3.95	9.06	{	13.01	1.0334
do 22	3	do	6	do	do	do	{	3.89	9.14	{	13.03	
do 21	1	Eliza S. Fenton, Saltfleet Tp.	8	Common Canad. dian.	Hay at night.	Evening	{	3.23	8.97	{	12.25	1.0336
do 21	2	do	8	do	do	do	{	3.25	8.97	{	12.22	
do 21	3	do	8	do	do	do	{	3.66	9.13	{	12.63	1.0334
do 22	1	do	8	do	do	do	{	3.95	9.26	{	13.21	1.0334
do 21	2	do	8	do	do	do	{	3.92	9.30	{	13.22	
do 21	3	do	8	do	do	do	{	4.16	8.60	{	12.76	1.0325
do 22	1	do	8	do	do	do	{	4.22	8.51	{	12.73	
do 22	2	do	8	do	do	do	{	4.10	8.53	{	12.63	1.032
do 22	3	do	8	do	do	do	{	4.02	8.63	{	12.65	
do 22	1	do	8	do	do	Morning	{	3.74	8.94	{	12.68	1.0327
do 22	2	do	8	do	do	do	{	3.78	8.90	{	12.68	
do 22	3	do	8	do	do	do	{	3.87	8.35	{	12.22	1.0316
do 22	1	do	8	do	do	do	{	3.94	8.26	{	12.20	
do 22	2	do	8	do	do	do	{	4.49	8.69	{	13.18	1.0325
do 22	3	do	8	do	do	do	{	4.40	8.69	{	13.18	
							{	4.10	8.88	{	12.98	1.0327
							{	4.15	8.85	{	13.00	

If the average be taken of the milks from the twenty-four herds above described (excluding the one marked as pure Jersey) it is found to amount to 12·62 per cent. total solids, and 3·66 per cent. butter fat. The latter figure is lower than the average of the samples described in Bulletin No. 1 which was 3·86 per cent., although the total solids show no diminution. Still the difference in the butter fat is not such as to call for any change in the recommendation already made of 12 per cent. total solids and 3·5 per cent. butter fat as the lowest limits for milk of good standard quality.

While the above samples were being collected the following were also taken of average milk delivered to certain cheese factories:—

1889.	Name of Cheese Factory.	Total Solids.	Butter Fat.
June 10	Front of Sydney.....	12·74	3·66
" 26	White Globe near Metcalfe...	12·35	3·34
" 26	Osgood No. 10 near Metcalfe.	12·87	4·07
	Average.....	<u>12·65</u>	<u>3·69</u>

When it is considered that the possibility of adulteration is not excluded in these samples the average shown goes also to prove that the proposed lowest limits are not too high, even for the months of May and June.

It has frequently been suggested that by sampling the milk delivered in large quantity to our cheese factories, more reliable general averages might be obtained. This would, of course, be the case provided always adulteration could be guarded against. In order to ascertain what results could be obtained in this way, Professor Robertson, of Guelph, had the kindness to instruct certain of the dairy inspectors under his charge to collect samples from some of the cheese factories in the neighborhood of London, which were analysed by me in the Inland Revenue Office of that city in September last, thus avoiding the necessity of sending them to Ottawa. The inspectors were instructed to obtain average samples of the milk delivered at the cheese factory on the day of their visit, and, at the same time, samples of what were held to be the best qualities of milk received at the factory as well as samples of the poorest. The following table shows the results obtained in examining those samples which, unless when otherwise stated, represent mixtures of evening and morning milk.

II.—TABLE showing the Results of examining Samples of Milk supplied to certain Cheese Factories near London, Ont., in September, 1889.

Date of Collection.	Name of Cheese Factory.	Source of Sample.	Specific Gravity at 15° C.	Per cent. Butter Fat.	Per cent. Total Solids.	Per cent. Solids.	Remarks.
1889.			p. c.				
Sept. 14.....	Appin Factory, Beckford Tp., receiving the milk of about 350 cows.	Vat No. 1..... do 2..... Patron No. 1..... do 2..... do 3..... do 4..... do 5.....	1·0316 1·0316 1·0306 1·0316 1·0306 1·0306 1·0322	4·04 3·93 4·30 3·87 3·95 2·72 4·05	8·62 8·61 8·71 8·80 8·51 8·20 8·76	12·65 12·54 13·01 12·67 12·46 10·92 12·81	The milk from patron No. 4 has evidently been skimmed. Considering the high vat average, the most of the milk delivered to this factory must have been pure. The difference in butter fat percentage betwixt the best and the poorest of the genuine milks delivered amounts to 0·43 per cent
do 14.....	Gladstone Factory, Dorchester Tp., supplied by about 70 patrons.	Vat No. 1..... do 2..... Patron No. 2..... do 9..... do 12..... do 15..... do 22.....	3·57 3·70 5·16 3·47 4·10 2·58 4·28	8·75 8·70 9·48 8·19 8·70 8·12 8·66	12·32 12·40 14·64 11·66 12·80 10·70 12·94	In the case of this factory there is evidence in two cases of adulteration, which probably prevails to a considerable extent, since the other high-grade milks which were delivered are brought down in the vat to an average of 3·64 per cent. butter fat.	
do 16.....	Culloden Factory, Durham Tp.....	Vat sample..... Patron No. 1..... do 3..... do 4..... do 5.....	1·0304 1·0284 1·0324 1·0294 1·0294	3·64 2·83 3·79 4·25 3·64	8·24 7·70 8·79 8·10 8·24	11·88 10·53 12·58 12·35 11·88	Here, in the case of patron No. 1, the milk has been watered. The analyses made of the patron's milk probably represent the bulk of the milk delivered, since their average corresponds closely with the vat sample.
do 17.....	Thames Factory, Dorchester Tp., 47 patrons.	Vat No. 1..... do 2..... Patron No. 3..... do 4.....	1·0309 1·0317 1·0306 1·0317	3·91 4·08 3·42 4·63	8·58 8·68 8·35 8·80	12·49 12·76 11·77 13·43	The milk of patron No. 3 has probably been slightly skimmed. Here, again, the average of the patron and vat samples correspond. The difference betwixt the highest and lowest milk, 1·21 per cent. butter fat, is very considerable.
do 17.....	Belmont, Westminster Tp.....	Vat sample..... Patron No. 8..... do 20..... do 27..... do 28..... do 43.....	1·0320 1·0317 1·0306 1·0306 1·0306 1·0309	4·03 3·70 4·05 3·88 3·85 4·19	8·72 8·76 8·59 8·59 8·77 8·26	12·75 12·46 12·74 12·47 12·62 12·45	Here there is no adulteration to be observed, and the average of the patrons' milk is slightly lower than the result from the vat sample.

II.—TABLE showing the Results of examining Samples of Milk, &c.—Continued.

Date of Collection.	Name of Cheese Factory.	Source of Sample.	Specific Gravity at 15° C.	Per cent. Butter Fat.	Per cent. other Solids.	Per cent. Total Solids.	Remarks.
1889.			p. c.				
Sept. 17.	Harristown, Dorchester Ty.	Sample of 3 vats Patron No. 11	1.0330 1.0330 1.0309	3.80 3.98 3.48	8.83 9.07 8.42	12.63 13.05 11.80	None of the patrons' samples can be complained of here, excepting, perhaps, No. 14.
		do 24	1.0320	3.90	8.56	12.46	
		do 40	1.0320	3.65	8.72	12.37	
		do 75	1.0309	3.75	9.08	12.83	
	Pond Mills, Westminster Ty.	Vat sample. Patron No. 3, night	1.0309 1.0317	4.01 3.70	8.69 8.45	12.70 12.15	Here, in the case of No. 3, the evening milk is poorer than that of the next morning, but that constitutes no evidence of adulteration. The average of the patrons' milk is 4.02 per cent. butter fat, which corresponds closely with the vat sample. The difference betwixt the richest and the poorest milk amounts to 0.82 per cent. butter fat, whereby the person delivering the latter has manifestly an undue advantage.
		do 3, morning	1.0309	4.37	8.54	12.91	
		do 4, night	1.0317	3.78	8.58	12.36	
		do 4, morning	1.0317	3.74	8.44	12.18	
		do 7	1.0330	3.96	8.62	12.58	
		do 23	1.0337	4.52	9.37	13.89	
		do 37	1.0317	3.83	8.44	12.27	
		do 11	1.0317	4.30	8.64	12.94	
do 14	Iona Station Factory, receiving the milk of 275 cows.	Vat sample. Patron No. 1	1.0310 1.0310	3.73 4.07	8.59 8.56	12.32 12.63	In this case the milk of patron No. 4 shows skimming; that of patron No. 5 watering. But the proportion of adulterated milk is too strongly represented in the patrons' samples, since their average is 3.57 per cent. butter fat, while the vat sample shows 3.73.
		do 2	1.0330	3.88	8.78	12.66	
		do 3	Sour & thick.	3.56	9.10	11.96	
		do 4	do	2.86	7.81	11.29	
		do 5	1.0282	3.48	8.64	12.35	This is an extraordinary case, since the vat samples show a difference of 0.61 per cent. butter fat. The average corresponds to that previously obtained at this factory. The milk of patron 4 has been skimmed, that of patron 30 strongly watered; but the bad samples are in undue proportion, considering the high average of the vats.
do 18	Thames, Dorchester Ty., 2nd sampling.	Vat No. 1.	1.0327	3.71	8.64	12.35	
		do 2	1.0327	4.32	8.85	13.17	
		Patron No. 4	1.0322	2.97	8.66	11.63	
		do 16	1.0324	3.60	8.92	12.52	
		do 24	1.0324	3.83	8.92	12.75	
		do 30	1.0234	2.57	5.47	8.04	

do 18.....	Geary s, near London.....	Vat sample Patron No. 2..... do 3..... do 4..... do 5..... do 6.....	1·0330 1·0328 1·0298 1·0328 1·0328 1·0340	3·54 3·82 2·66 4·43 3·34 3·31	8·86 8·86 8·21 9·07 8·90 9·15	12·40 12·68 10·87 13·50 12·24 12·46	Here the milk of patron 3 shows skimming, and Nos. 5 and 6 are below average. The patrons' samples probably represent correctly the quality of the milk delivered. The difference between the richest and the poorest milk amounts to 1·77 per cent. butter fat, and even when genuine milks only are considered, it amounts to 1·12 per cent.
o 18.....	Silver Corner, near Newry.....	Vat No. 1..... do 2..... Patron No. 7..... do 6..... do 5.....	1·0322 1·0320 1·0328 1·0328 1·0330	3·68 3·67 4..... 3·25 3·38	8·83 8·80 8·93 8·89 8·80	12·51 12·47 12·93 12·14 12·18	The milk from patrons 6 and 5 are below average, and indicate slight skimming.
do 19.....	Dorchester Station, receiving the milk of 600 cows.	Vat No. 1..... do 2..... Patron No. 39..... do 40..... do 37..... do 38.....	1·0317 1·0317 1·0317 1·0317 1·0317 1·0266	3·69 3·67 3·61 3·51 3·58 3·34	8·87 9·01 8·73 8·67 8·67 7·73	12·56 12·68 12·34 12·18 12·25 11·07	Here the milk from patron No. 38 has been watered, and the others, though genuine, are of low quality.
do 19.....	Maple Leaf; receiving the milk of 850 cows.	Vat No. 1..... do 2..... do 3..... Patron No. 16..... do 28..... do 6..... do 2.....	1·0327 1·0327 1·0327 1·0324 1·0314 1·0317 1·0317	3·77 4·27 3·85 3·96 4·03 4·31 3·48	8·93 8·86 8·99 8·86 8·71 8·82 8·67	12·70 13·13 12·84 12·82 12·74 13·13 12·15	The vat samples at this factory show a difference of 0·5 per cent. butter fat, and average 3·96 per cent., which corresponds to the average of the patrons' samples taken. There does not seem to be any adulteration here.
do 19.....	Burnside, receiving the milk of 600 cows.	Vat No. 1..... do 2..... Patron No. 56..... do 59..... do 17..... do 35 night..... do 35 morning..... do 40.....	1·0317 1·0317 1·0317 1·0327 1·0324 1·0284 1·0317 1·0314	3·92 4·01 3·93 3·93 4·22 3·46 3·92 4·05	8·82 8·82 8·76 9·08 8·87 7·93 8·82 8·76	12·74 12·83 12·69 13·01 13·09 11·39 12·74 12·81	In the case of patron No. 35 the evening milk gives evidence of watering. The average of the samples of patrons' milk taken is 3·92, consequently slightly below that of the vats.
do 19.....	Dereham and West Oxford, receiving the milk of 750 cows.	Vat No. 1..... do 2..... Patron No. 6..... do 4..... do 3..... do 2..... do 5..... do 1.....	1·0327 1·0317 1·0317 1·0327 1·0306 1·0284 1·0314 1·0324	3·76 3·92 3·93 3·86 3·72 3·12 4·07 4·08	8·71 8·72 8·93 9·06 8·15 7·76 8·49 8·71	12·47 12·64 12·86 12·92 11·87 10·88 12·56 12·79	Here the milk of patron No. 2 has been watered, but it is evident that adulteration is not prevalent, since the patron samples show an average of 3·76 per cent. and the vat samples 3·84.

II.—TABLE showing the Results of examining Samples of Milk, &c.—*Concluded.*

Date of Collection.	Name of Cheese Factory.	Source of Sample.	Specific Gravity at 15° C.	Per cent. Butter Fat.	Per cent. other Solids.	Per cent. Total Solids.	Remarks.
1889.			p. c.				
Sept. 19.	Harris Street	Vat sample, Patron No. 18	1.0314	3.40	8.93	12.33	Here it is plain that the patron samples taken do not properly represent the milk delivered at this factory. They are all good, averaging 4.16 per cent., while the vat sample is only 3.40.
		do 45	1.0317	4.04	8.87	12.91	
		do 17	1.0306	4.08	8.80	12.88	
		do 20	1.0306	4.80	8.56	13.36	
do 21.	Gladstone, Dorchester Township;	Vat No. 1	1.0338	3.66	8.81	12.47	In this case the foregoing remark applies. The patron samples average 3.91 per cent. butter fat and the vats 3.64. The latter figure corresponds with the former sample taken here.
	2nd sampling	do 2	1.0335	3.63	8.87	12.50	
		Patron No. 3	1.0335	3.97	9.01	12.98	
		do 14	1.0350	3.76	9.33	13.09	
		do 74	1.0336	4.27	9.06	13.33	
		do 80	1.0326	3.64	9.08	12.72	
Oct. 10.	Bluevale	Vat sample, Patron No. 1	1.0330	3.98	9.08	13.06	Here the milk from patron No. 1 has been partly skimmed, but probably this does not often happen, since the average of the patrons' samples is 3.62 per cent. butter fat against 3.98 in the vat sample.
		do 2	1.0332	2.56	9.10	11.66	
		do 3	1.0340	3.66	9.47	13.13	
		do 4	1.0330	4.39	9.35	13.74	
		do 4	1.0340	3.89	9.21	13.00	

Although in the foregoing table only one assay is given for each sample, it is to be understood that two were always made, which on the whole agreed closely. Taking the vat samples or their averages the milk supplied to the cheese factories mentioned contained as follows:—

Name of Factory.	Per cent. Butter Fat.	Per cent. Total Solids.
Belmont.....	4·03	12·75
Thames.....	4·01	12·69
Pond Mills.....	4·01	12·79
Appin.....	3·98	12·60
Bluevale.....	3·98	13·06
Maple Leaf.....	3·96	12·89
Burnside.....	3·96	12·78
Dereham and West Oxford.....	3·84	12·56
Harrietsville.....	3·80	12·63
Iona Station.....	3·73	12·32
Dorchester Station.....	3·68	12·62
Silver Corners.....	3·68	12·49
Gladstone.....	3·64	12·42
Culloden.....	3·64	11·88
Gearys.....	3·54	12·40
Harris Street.....	3·40	12·33
Average.....	<u>3·80</u>	<u>12·58</u>

In view of the fact that adulterated milk is delivered at some of these factories the average of the whole is quite satisfactory, since the percentage of butter fat is only slightly below 3·86 per cent., the average of the genuine whole milks described in Bulletin No. 1. The average contents of these samples of milk for cheese factories affords besides another proof that the proposed lowest limits are not too high. The remarks concerning each factory in the foregoing table ought to have some interest for the manufacturers of cheese. It will be seen also that the analyses of the vat samples show considerable variation in the quality of milk supplied to the different factories. The difference between the best and the poorest samples amounts to 0·63 per cent. of butter fat, which in the resulting cheese is equal to about 5 per cent.

If the samples which have been tampered with are eliminated from those of the patrons milk above recorded, and those which remain are regarded as representative of the genuine milk delivered to each factory then the average of the latter will be as follows:—

Name of Factory.	Per cent. Butter Fat.	Per cent. Total Solids.
Harris Street.....	4·16	12·81
Appin.....	4·04	12·74
Gladstone.....	4·04	13·03
Thames.....	4·02	12·90
Pond Mills.....	4·02	12·99
Burnside.....	4·01	12·87
Silver Corners.....	4·	12·93
Bluevale.....	3·98	13·29
Iona Station.....	3·97	12·64
Maple Leaf.....	3·94	12·71
Dereham and West Oxford.....	3·93	12·60
Belmont.....	3·93	12·55
Culloden.....	3·89	12·27
Harrietsville.....	3·75	12·50
Gearys.....	3·72	12·72
Dorchester Station.....	3·57	12·26
Average.....	<u>3·93</u>	<u>12·74</u>

These figures will serve to show the average quality of the genuine milk delivered to cheese factories in the neighborhood of London, and to indicate the extent to which the quality of cheese there produced could be improved by the suppression of adulteration.

In conclusion, I beg to submit these results for your consideration, and to recommend that steps be taken to extend the provisions of the Adulteration Act to the milk supplied to cheese, butter and condensed milk factories. I trust also that the data above given will enable you to recommend, under Section 19 of the Act, the establishment of the minimum limits above mentioned for milk of good standard quality.

I have the honor to be, Sir,
Your obedient servant,
THOMAS MACFARLANE,
Chief Analyst.

BULLETIN No. 12—CREAM OF TARTAR.

LABORATORY OF THE INLAND REVENUE,
21st November, 1889.

To the Commissioner of Inland Revenue, Ottawa.

SIR,—In accordance with your desire, the report made by Mr. A. McGill, B.A., &c., on baking powders, was published in No. 10 of this series of bulletins. There is no doubt that the information it contained was highly acceptable to and appreciated by a very numerous public. In some quarters exception was taken to one or two of the conclusions drawn by Mr. McGill, but the actual facts stated by him regarding the composition of the various baking powders now sold in Canadian markets were not impugned in any single case. Of course, interested parties assert that the use of alum as a component of these should not be condemned, but this would be entirely contrary to the practice of those who have been entrusted officially with the chemical examination of foods in other countries. It is not proposed to discuss the "alum question" here, or to refer to recent scientific work on its physiological aspect. It is enough at present to state that the use of alum in bread-making is prohibited in most countries where food adulteration laws have been enacted, and that alumina is not to be found in any species of food or drink used by man, nor does it occur in any part of the system. Nature has entirely excluded it from every form of animal or vegetable life, and no doubt for good and sufficient reasons, although we are not able at present precisely to define them. These facts alone amply justify the conclusion that the use of alum in compounding baking powders is quite inadmissible.

On page 25 of Mr. McGill's report, above referred to, he mentioned that many persons now prepare their own baking powder, and he also gave the proper composition of one with cream of tartar for its acid constituent. It has long been known, however, that much of this article has been sold in an adulterated condition, and the necessity for ascertaining to what extent the public are imposed upon in this way is very apparent. In compliance with your instructions, orders were therefore issued for the collection of samples of cream of tartar. These were tested by the various district analysts, whose results will be made public in due course. They were also subjected to a more minute examination by Mr. McGill, whose report is attached hereto, and bears evidence of the care and skill with which he has carried out the investigation.

I have the honor to be, Sir,
Your obedient servant,
THOMAS MACFARLANE,
Chief Analyst.

LABORATORY OF THE INLAND REVENUE DEPARTMENT,
319 SPARKS ST., OTTAWA, 8th Nov., 1889.

THOS. MACFARLANE, Esq., F.R.S.C.,
Chief Analyst Inland Revenue.

SIR,—I have the honor to submit to you a report of my work upon 108 samples of commercial cream of tartar, and substitutes therefor, as found in the retail trade of the Provinces where the samples were collected. In Table III. I have, for a special reason, recorded the results of analysis of twenty-two genuine tartars, worked over in September and October, 1887. These twenty-two samples were part of a lot (36 samples altogether) the balance of which proved to be adulterated or substitutes. The remaining samples, eighty-six in number, were collected in May or June of this year, and details as to their collection will be found in Table I. Particulars as to the source of the 22 pure samples are given in Table II.

The following is a synopsis of the results of the analysis of the 86 samples of Table I:—

	Samples.
Genuine cream of tartar.....	52
Adulterated.....	13
Acid phosphate substitutes.....	18
Alum substitutes.....	3
	—
Total.....	86
	86

Or, in percentages—

Cream of tartar	{ Genuine 60·5	}	75·6
	{ Adulterated. 15·1		
Substitutes for cream of tartar...	{ Acid phosphate.. 20·9	}	24·4
	{ Alum..... 3·5		
		—	—
		100·0	100·0

The results of analysis by Provinces are seen in the following synopsis:—

Nova Scotia.

	Samples.
Genuine cream of tartar.....	16
Adulterated	4
Acid phosphate substitutes.....	0
Alum substitutes.....	0
	—
	20

New Brunswick.

Genuine cream of tartar.....	11
Adulterated.....	3
Acid phosphate substitutes.....	0
Alum substitutes.....	1
	—
	15

Quebec.

Genuine cream of tartar.....	16
Adulterated	2
Acid phosphate substitutes.....	16
Alum substitutes.....	1
	—
	35

Ontario.

Genuine cream of tartar.....	9
Adulterated	4
Acid phosphate substitutes.....	2
Alum substitutes.....	1
	16
	16

Or, expressed in percentages for each Province, as follows:—

PROVINCES.	Cream of Tartar.		Substitutes for Cream of Tartar.	
	Genuine.	Adulterated	Acid Phosphate.	Alum.
Nova Scotia.....	80.0	20.0	0.0	0.0
New Brunswick.....	73.3	20.0	0.0	6.7
Quebec.....	45.7	5.7	45.7	2.9
Ontario.....	56.2	25.0	12.5	6.3

From these numbers it would appear that the Maritime Provinces are least afflicted with either sophistication of the genuine article or the substitution of other substances for cream of tartar; but it is necessary to remember that these generalizations are based upon a comparatively small number of samples collected in each Province, and they must therefore receive a very guarded assent. So far as they furnish a guide to the matter, the greatest amount of actual adulteration of tartar is found in Ontario, though Nova Scotia and New Brunswick are not very far behind. In this respect Quebec is very fortunate; and it is noteworthy that in proportion as the adulteration of cream of tartar decreases the sale of substitutes for it increases. In the sale of substitutes for cream of tartar Quebec easily takes first place, while substitutes seem to be particularly unknown in Nova Scotia and New Brunswick, only one (alum) substitute from the latter Province having come under my notice.

A full share of the actual work of analysis has been done by Mr. Lefebvre. Most of the work on genuine tartars was done by him. In the remaining samples our work so overlaps that I have found it impracticable to distinguish in reference to each separate estimation between his work and my own. To do this would require transcription of our laboratory note books; but I must acknowledge my complete satisfaction as to the carefulness and accuracy which have characterized all his work.

Table IV. shows the actual numbers obtained in analysis. The remaining tables, numbered V. to IX., consist of my interpretation of these numbers; and my object in publishing Table IV. is that the means may be available to anyone for giving an intelligent acquiescence in or an intelligible dissent from the meaning which I have understood these numbers to justify. I may say here that with scarcely an exception all the work has been done in duplicate, and where the analytical numbers so obtained have failed to agree within reasonable limits, a third estimation has been undertaken.

The available acidity has been determined by treating 5 grammes of the sample with normal soda, phenolphthalein as indicator, the sample being boiled for some time with nearly the required amount of soda, and the point of exact neutralization then ascertained in hot solution; an excess of nominal sulphuric acid has then been added (in most cases), and after prolonged boiling the neutral point again ascertained by addition of soda.

In genuine tartars this process gives very constant results, and duplicate estimations seldom differ by more than 1 or 2 cubic centimetres per 100 grammes. In

presence of starch and terra alba (sulphate of lime) there is greater difficulty in obtaining concordant results, although the extreme variation is not unusually more than 5 or 6 cubic centimetres per 100 grammes; a variation introducing an error of about *one* per cent., in the percentage of potassium bitartrate calculated from the experimental numbers. In presence of acid phosphate of calcium, and particularly in presence of alum, a variation of 10 cubic centimetres or even more may occur in duplicate samples, a great deal depending upon the length of time given to boiling in presence of soda. As, however, I propose discussing this subject at some length elsewhere, I shall leave it for the present.

The acidity of genuine cream of tartar is entirely due to tartaric acid, in combination as potassium bi-tartrate. An absolutely pure tartar, containing 100 per cent. of bi-tartrate of potassium, requires 532 cubic centimetres of normal soda (or potash) for exact neutralization. One sample (6705) came practically up to this standard; but tartar of such a degree of purity is rarely met with in commerce. The mean amount of bi-tartrate found in 52 genuine cream of tartars collected in May and June of this year, is 89.64 per cent. In 22 genuine samples examined in September and October, 1887, the mean amount is 86.47 per cent. This gives for the whole number (74) of genuine samples an average of 88.6 per cent. bi-tartrate. The presence of so high an average of neutral tartrate of lime (over 10 per cent.) found in these samples seems to indicate a low grade in the article imported, and certainly implies a great waste of tartaric acid.

While, in genuine tartars, calcium tartrate constitutes the chief impurity, a certain quantity of calcium sulphate is usually present. In amount this may vary from traces to 3 or 4 per cent.—and I have even included one or two cases (see Table III.) in which the sulphate of lime may reach 5 per cent. I have done this because the addition, for purposes of sophistication of so small a quantity of terra alba, seems unlikely; and because in plastered lees the presence of a considerable proportion of sulphate of lime is not unusual.

Accepting 89 per cent. of bi-tartrate of potassium as an average acidity for genuine cream of tartar as found in the Canadian market, this would be represented by the number 473 in cubic centimetres of normal alkali per hundred grammes of the sample. Of such a tartar 211 grammes would be required to decompose (as a baking powder) 84 grammes bi-carbonate of soda, *i.e.*, two and a half times the weight of the soda used. Since the purchaser as a rule, does not know when he gets a substitute for cream of tartar instead of the genuine article, and certainly has no guarantee as to the efficiency of the article he buys, it should be the first principle guiding the manufacturer of any substitute to see that his product possesses an acidity identical with the average acidity of cream of tartar. To what an extent this principle is violated will be evident on an inspection of the numbers in column 3 of Table IX.

In order to emphasize this important point I have calculated, upon the basis of 50 cents per pound for pure cream of tartar, containing 100 per cent. of bi-tartrate of potassium, the money value of each of the 108 samples analysed, considered simply with reference to their efficiency as liberating carbonic acid gas from bi-carbonate of soda. It is not to be understood that the values given in column 5 of Table IX. are absolute; still less is it to be understood that in affixing a value to a given sample I thereby express an opinion as to its fitness or wholesomeness as a constituent of a baking powder. I have elsewhere (see Bulletin 10) expressed my opinion as to the objectionable nature of alum in baking powders, and the same objections hold good in the case of alum in a cream of tartar substitute. The presence of any considerable proportion of neutral calcium salts (tartrate, sulphate or phosphate) is likewise to be condemned. The differences between the numbers in columns 4 and 5 of this table indicate the extent to which the purchaser is defrauded in pocket by receiving an adulterated sample or a substitute for cream of tartar instead of the article for which he asks and is made to pay. Further, to elucidate this I have, in column 6 of the table, entered the number of spoonfuls (or other measure) which would be required for 100 spoonfuls of bi-carbonate of soda, on the assumption that 200 spoonfuls of a pure

cream of tartar would be used in such a case. The numbers in this column are published simply as a means of enabling ordinary readers to appreciate the meaning of the results of analysis. To take an example: it will be evident that numbers 76, 85 and 86, requiring respectively the use of 851, 1,064 and 1,182 spoonfuls where 200 spoonfuls should suffice, would be very unprofitable articles at the prices for which they are sold, since genuine cream of tartar can be purchased at just about the same price per pound. It will also appear that, in addition to the palpable fraud perpetrated in selling such mixtures, there is the additional objection of requiring to introduce into the food prepared with them a very large amount of innutritious, if not positively hurtful, matter, in order to prevent the yellow color and nauseous taste which excess of undecomposed carbonate of soda gives to bread.

I have not found any other organic acid than tartaric acid present in any of these samples. The total tartaric acid has been estimated by incinerating the sample (after exact neutralization with soda), thus converting the tartrates into carbonates. The ash is extracted with excess of normal sulphuric acid, and after boiling off carbonic acid, the solution is titrated back to neutralization with normal soda. The number of cubic centimetres of sulphuric acid used to decompose the carbonates, multiplied by 0.075, gives the total tartaric acid. From the available acidity the amount of tartaric acid (if free acid be present) or of bi-tartrate of potassium is calculated, and the corresponding amount of acid is deducted from the total tartaric acid. The difference expresses the amount of tartaric acid existing in neutral tartrate, and I have stated it (column 4 of Tables V. and III., and column 5 of Table VI.) in terms of calcium tartrate— $\text{Ca C}_4 \text{H}_4 \text{O}_6 + 4 \text{H}_2 \text{O}$.

Experiments to be described elsewhere have convinced me of the accuracy of this method within narrow limits where genuine tartars, or tartars adulterated with starch or *terra alba*, are operated upon. With acid phosphate, and particularly with alum substitutes, the method by incineration of the neutralized substance does not give such reliable results; and I present the numbers in columns 6 and 7 of Table VII., and columns 7 and 8 of Table VIII., as approximations, and not as absolute values. The *terra alba* has been calculated from the sulphuric acid found in cases where no alum is present. The estimation has occasionally been checked by estimation of the lime, and where this has been done the results have been satisfactory.

The alum has been calculated from the alumina found, and excess of sulphuric acid has been expressed as sulphate of lime. ($\text{Ca S O}_4, 2 \text{H}_2 \text{O}$).

Phosphoric acid in absence of alumina has been estimated by titration with uranium acetate after suitable preparation; and in presence of alumina by precipitation of phosphate of alumina, in presence of excess of phosphoric acid, by ammonia, and subsequent estimation of the excess of phosphoric acid by the uranium process. The phosphate of alumina is dried and weighed after strong ignition, and from the weight is calculated alumina and phosphoric acid. This process, devised by me for use with baking powders, has been checked by molybdate precipitation, and will be more fully described elsewhere.

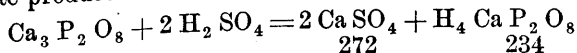
Finally, the starch has been approximately estimated in 10 grammes of the sample by dissolving out the bi-tartrate of potassium, or substitute therefor, by an appropriate solvent, and weighing the air-dried starch upon a tared filter. In most cases dilute hydrochloric acid answers excellently well, but where gluten is present, as in flour, dilute acetic acid is better, followed by hydrochloric acid when sulphate of lime or phosphate of alumina is present. The separated starch has been in every case submitted to microscopic examination, both for its specific identification and to ascertain its freedom from crystalline or other foreign matter. Where foreign matter in more than traces has been found the sample has either been re-submitted to treatment by solvents, or an aliquot part has been incinerated, the weight of the residual ash being deducted from the original weighing.

A large number of experiments upon starch mixtures of known composition convince me that where air-dry prepared starch is used in the mixture the amount present can be safely ascertained to within 2 or 3 per cent.; and where wheat flour

is used its amount can be found to within 5 or 6 per cent.; if flour be taken to contain 80 per cent. of starch, cellulose, etc., insoluble in dilute acetic acid.

Chiefly on account of the possibility of working upon larger quantities, I have found the method more trustworthy than that of conversion and titration of the sugar produced.

In the manufacture of acid phosphate of lime from the neutral phosphate the proportion of sulphate of lime formed is about 1.16 times the amount of acid phosphate produced—as shewn by the following equation:—



Writing this as hydrated sulphate of lime for purposes of comparison with the numbers in column 4 of Table VII., the sulphate becomes practically $1\frac{1}{2}$ times the weight of the acid phosphate. This proportion of sulphate to phosphate is greatly exceeded by most of the samples in Table VII., indicating addition of *terra alba* for purposes of fraud. In 93, 95, 98, the sulphate of lime may probably be considered as having been formed as by product in the manufacture. This would indicate an average of about 10 per cent. unremoved, and is certainly a higher proportion of an inert and insoluble ingredient than ought to be introduced into human food.

I have the honor to be, Sir,

Your obedient servant,

A. MCGILL,
Assistant to Chief Analyst.

TABLE I.—List of Cream of Tartars Analysed.

Date of Collection.	No. of Sample.	Name under which Sold.	Quantity Purchased.	Cost.	Price per lb.	Name and Address of Vendor.	Manufacturer.	Remarks.
1889.				cts.	cts.	<i>Halifax, N.S.</i>		
May 31	8638	Cream of Tartar	1 lb.	38	50	H. W. Brown, 40 George Street.	W. M. D. Pearman, Halifax.	Genuine. See Table V.
do 31	8639	do	do	39	52	J. K. Siteman, 117 Upper Water Street.	Brown & Webb, Halifax.	do
do 31	8640	do	do	37	49	Nisbet & Drake, 131 Hollis Street.	John P. Mott & Co., Halifax.	do
do 31	8641	do	do	30	40	Thos. S. Lownds, 57 Grafon Street.	W. H. Schwartz & Son do	Adulterated. See Table VI.
June 1	8642	do	do	35	46	W. B. Mumford & Sons, 40 Argyle Street.	W. M. D. Pearman do	Genuine. See Table V.
do 1	8643	do	do	39	52	T. F. Courtney, cor. Jacob and Brunswick Streets.	W. H. Schwartz & Son do	do
						<i>Liverpool, N.S.</i>		
do 4	8644	do	do	39	52	J. C. Innes & Co., Main Street.	Brown & Webb, Halifax.	do
do 4	8645	do	do	33	44	W. F. West, Main Street.	W. H. Schwartz & Son, Halifax.	do
do 4	8646	do	do	35	46	J. N. Freeman do	J. P. Mott & Co, do	do
						<i>Shelburne, N.S.</i>		
do 7	8647	do	do	36	48	John Bowers, Water Street.	W. H. Schwartz & Son, Halifax	Adulterated. See Table VI.
do 7	8648	do	do	36	48	McGill Bros., Main Street.	John Tobin & Co. do	do
do 7	8649	do	do	36	48	Arthur Hood do	Aene Mills, Montreal.	do
						<i>Yarmouth, N.S.</i>		
do 10	8650	do	do	36	48	J. B. Wyman, Main Street.	Dearborn & Co., St. John, N. B.	Genuine. See Table V.
do 10	8651	do	do	30	40	Godfrey Bros. do	John P. Mott & Co., Halifax.	do
do 10	8652	do	do	30	40	John A. Horton do	Brown & Webb do	do

TABLE I.—List of Cream of Tartars Analysed—Continued.

Date of Collection.	No. of Sample.	Name under which Sold.	Quantity Purchased.	Cost.	Price per lb.	Name and Address of Vendor.	Manufacturer.	Remarks.
1889.				cts.	cts.	<i>Quebec.</i>		
do	4 8913	Cream of Tartar	1 lb.	35		J. B. Asselin, 271 St. Joseph Street.	Not known.	Acid Phos. See Table VII.
do	4 8914	do	do	40		Chas. S. Rivren, 45 Crown Street.	do	Genuine. See Table V.
do	4 8915	do	do	40		J. A. Moisan, 313 St. John Street.	do	do
do	4 8916	do	do	40		J. B. Côté, 322 St. John Street.	do	Acid Phos. See Table VII.
do	4 8917	do	do	40		A. T. Weippert & Co., 364 St. John St.	do	do
						<i>Arthabaska, P. Q.</i>		
do	5 8918	do	do	50		D. O. Bourdon, Station Street.	do	Genuine. See Table V.
do	5 8919	do	do	40		H. Thibaudeau, Station Street.	D. C. Brouseau, Montreal.	Alum. See Table VIII.
						<i>Danville, P. Q.</i>		
do	6 8920	do	do	50		J. C. Stockwell.	Lyman & Sons, Montreal.	Genuine. See Table V.
do	6 8921	do	do	40		M. Haman.	Not known.	Acid Phos. See Table VII.
						<i>Drummondville, P. Q.</i>		
do	6 8922	do	do	40		J. N. Turcotte.	M. Lefebvre & Co., Montreal.	do
do	6 8923	do	do	40		E. A. Piche.	D. C. Brouseau, Montreal.	do
						<i>Sorel, P. Q.</i>		
do	7 8924	do	do	50		J. O. Faquan, Market Street.	Not known.	Genuine. See Table V.
do	7 8925	do	do	40		F. N. Chagnon, King street.	do	Acid Phos. See Table VII.
						<i>Berthier, P. Q.</i>		
June	7 8926	Cream of Tartar Compound.	1 lb.	40		A. L. Chaisse.	Bougeon & Heron, Montreal.	Acid Phos. See Table VII.
do	7 8927	do	do	45		L. Teller.	Not known.	do

17	8893	do	do	do	40	L. Pichette, 2632 St. Catherine St.	G. T. Duffy & Co., Montreal	do	do
do	8894	do	do	do	50	A. E. Lennat, 696 Dorchester St.	Not known	Genuine.	See Table V.
do	8895	do	do	do	45	E. Cunningham, 653 LaGauchetière	Lyman & Sons, Montreal	do	do
do	8896	do	do	do	40	W. McMillan, 92 Bleury Street	A. Wills & Co., Montreal	Adulterated.	See Table VI.
do	8897	do	do	do	40	M. Scanlan, 117 Vitreé Street	Duffy & Co., Montreal	do	do
do	8898	do	do	do	40	Desjardine & Monette, 47 1/2 St. Urbain Street	Laporte, Martin & Co., Montreal	do	do
do	8899	do	do	do	45	M. Kilberry, 701 Craig Street	S. H. & A. S. Ewing, Montreal	Genuine.	See Table V.
do	8900	do	do	do	22	W. Reynolds, 72 Jurons Street	do	do	do
<i>Chambly Basin, P. Q.</i>									
do	8901	do	do	do	40	H. Riendeau	Not known	do	do
do	8902	do	do	do	35	Joseph Ostigny	do	Acid Phos.	See Table VII.
<i>Cowansville, P. Q.</i>									
do	8903	do	do	do	50	C. A. Schoolerart & Son	do	do	do
do	8904	do	do	do	50	E. E. Lawrence	do	Genuine.	See Table V.
<i>Sweetshury, P. Q.</i>									
do	8905	do	do	do	40	W. E. J. Goodman	A. Wills & Co., Montreal	Adulterated.	See Table VI.
do	8906	do	do	do	35	do	Kenneth Campbell, & Co., Montreal	Genuine.	See Table V.
<i>Sutton, P. Q.</i>									
do	8907	do	do	do	40	Greely Bros. & Thompson	Not known	do	do
do	8908	do	do	do	45	H. A. Olmstead & Co	Pure Gold Company, Toronto	do	do
<i>Knorlton, P. Q.</i>									
do	8909	do	do	do	40	G. England & Son	do	Genuine.	See Table V.
do	8910	do	do	do	40	H. S. Sweet	Not known	do	do
<i>Acton, P. Q.</i>									
do	8911	do	do	do	40	C. & F. Rasconi	do	Acid Phos.	See Table VII.
do	8212	do	do	do	40	V. H. Dubois	do	do	do
<i>Stratford, Ont.</i>									
do	6701	do	do	do	40	Josh. Berry	Mayalls, London, Superior	Adulterated.	See Table VI.
do	6702	do	do	do	50	O'Flaherty & Quirk	Perkins, Ince & Co., Toronto	Genuine.	See Table V.
do	6703	do	do	do	39	Wm. Maxwell	Hamilton Coffee and Spice Co.	Adulterated.	See Table VI.

TABLE I.—List of Cream of Tartars Analysed—Continued.

Date of Collection.	No. of Sample.	Name under which Sold.	Quantity Purchased.	Cost.	Price per lb.	Name and Address of Vendor.	Manufacturer.	Remarks.
1889.				cts.		<i>London, Ont.</i>		
June 10	6704	Cream of Tartar Substitute.	3 pkgs.	30		George Rowntree	Not known	Alum. See Table VIII.
do 10	6705	do	do	20		A. McCormick & Son	Pure Gold Mannf. Co., Toronto	Genuine. See Table V.
do 10	6706	do Compound.	1 lb.	40		A. Lytler	Not known.	Adulterated. See Table VI.
						<i>Brantford, Ont</i>		
do 13	6707	do	do	40		Winter & Elliott	Hamilton Coffee and Spice Co.	Acid phos. See Table VIII.
do 13	6708	do	do	60		Sherwood & Schooley	Snow Drift Baking Powder Co., Brantford.	Genuine. See Table V.
do 13	6709	do Compound.	do	40		do	do	Acid phos. See Table VII.
						<i>Truelph, Ont.</i>		
do 14	6710	do	do	50		J. E. McElderry	Pure Gold Manufacturing Co., Toronto.	Genuine. See Table V.
do 14	6711	do	do	30		D. Scroggie & Son.	Tudhunte & Mitchell, Toronto.	Adulterated. See Table VI.
do 14	6712	do	do	50		Robt. Mitchell.	Snow Drift Baking Powder Co., Brantford.	Genuine. See Table V.
						<i>Hamilton.</i>		
do 18	6713	do	do	50		John J. Watt.	J. Winer & Co., Hamilton.	do
do 18	6719	do	do	50		F. L. Chierrier	W. G. Dunn & Co., Hamilton.	do
do 18	6721	do	do	50		J. W. Gerrie.	do	do
						<i>London, Ont.</i>		
		do				J. Callard		do

TABLE II.—List of Genuine Cream of Tartars Analysed.

Date of Collection.	No. of Sample.	Name under which Sold.	Quantity Purchased	Cost.	Price per lb.	Name and Address of Vendor.	Manufacturer.	Remarks.
1887.					\$ cts.	<i>Halifax, N.S.</i>		
Aug. 26	5373	Cream of Tartar	1 lb.	40		M. Flinn, 95 Grafton Street.	Davidson, Bros., Halifax.	Genuine. See Table III.
do 26	5374	do	do	40		W. Forsyth, 36 do	do	do
do 26	5375	do	do	48		Willson Bros., 80 Sackville Street.	Brown & Weber, Halifax.	do
						<i>Pictou, N.S.</i>		
do 27	3315	do	do	50		John Munro, Front Street.	Evans, Sons & Mason, Montreal	do
do 27	3319	do	do	36		G. J. Hamilton & Sons, Water St.	Brown & Weber, Halifax.	do
						<i>St. John, N.B.</i>		
do 13	6149	do	do	48		Sharp & Dumfield, 158 Princess St.	Dearborn & Co., St. John	do
do 13	6151	do	do	48		E. V. Hunt, 40 Sidney Street.	J. Fenley do	do
do 13	6155	do	do	40		W. A. Porter, corner Union and Waterloo Streets.	Woodburn & Co. do	do
						<i>Waterville, Que.</i>		
Sept. 9	3230	do	do	50		C. O. Paterson	J. A. Mathewson, Montreal	do
						<i>Montreal.</i>		
Aug. 13	4982	do	do	50		Willson Bros., 533 St. Lawrence St.	Not known	do
do 15	4985	do	do	45		Loughman & O'Flaherty, 75 Wellington Street.	Messrs. Ewing, Montreal	do
						<i>Ottawa.</i>		
do 10	6836	do	do	50		C. Stratton, cor. Sparks & Lyon Sts.	Messrs. Ewing, Montreal	do

TABLE II.—List of Genuine Cream of Tartars Analysed—Concluded.

Date of Collection.	No. of Sample.	Name under which Sold.	Quantity Purchased.	Cost.	Price per lb.	Name and Address of Vendor.	Manufacturer.	Remarks.
1887.					\$ cts.			
do	2419	Cream of Tartar.....	do	50	50	<i>Bellefille, Ont.</i> Harvey & Sons.....	F. Smith & Co., Toronto.....	Genuine. See Table III.
do	2523	do	$\frac{3}{4}$ lb.	17	0 50	<i>Kingston, Ont.</i> G. Robertson & Son.....	Paterson, Prescott, Ont.....	do
do	2931	do	do	50	1 50	H. Curcus & Co., druggists, Princess Street.	J. Winer & Co., King Street, Hamilton.	do
do	2833	do	1 lb.	50		<i>Port Hope, Ont.</i> C. Clewes & Son.....	J. A. Mathewson, Montreal.....	do
do	3008	do	do	50		<i>Perth, Ont.</i> A. Robertson, Gore Street.....	Caverhill, Hughes & Co., Mon- treal.	do
do	7008	do	do	50		<i>Toronto.</i> R. W. Boyd & Co., Queen Street.....	Dominion Mills.....	do
do	7069	do	do	50		D. H. Ramsay, 70 Queen Street.....	Tothunter, Mitchell & Co.....	do
do	5729	do	do	60		<i>Winnipeg, Man.</i> A. Moncton & Co., 518 Main Street.....	Not known.....	do
do	5734	do	do			H. Hodges & Co., 353 do.....	Lees, Wilson & Co.....	do
.....	.....	do	.....	.....	.....	<i>Ottawa, Ont.</i> W. J. Lloyd.....	.....	do

TABLE III.—Samples consisting essentially of Bi-tartrate of Potassium and Tartrate of Calcium. (Analyses made September and October, 1887.)

No.	Departmental Number.	Bi-tartrate of Potassium. — $\text{KHC}_4\text{H}_4\text{O}_6$.	Tartrate of Calcium. — $\text{Ca C}_4\text{H}_4\text{O}_6$ $4\text{H}_2\text{O}$.	Sulphate of Lime, Moisture, Loss, &c.	—
53	2419	85.70	10.38	3.92	
54	2523	88.70	9.34	1.96	
55	2833	86.90	11.07	2.03	
56	2931	86.70	10.62	2.68	
57	3008	88.36	10.40	1.24	
58	3230	85.40	12.59	2.01	
59	3315	85.35	11.89	2.76	
60	3319	86.10	8.30	5.60	
61	4982	84.20	14.51	1.29	
62	4985	88.00	7.70	4.30	
63	5373	84.98	11.89	3.13	
64	5374	84.98	15.00	0.02	
65	5375	83.47	12.14	4.39	
66	5729	85.35	12.63	2.02	
67	5734	88.70	8.02	3.28	
68	6149	88.70	10.40	0.90	
69	6151	83.50	9.86	6.64	
70	6155	88.40	10.21	1.39	
71	: 6836	87.60	11.59	0.81	
72	: 7008	86.30	13.15	0.55	
73	: 7009	88.00	11.07	0.93	
74	Lloyd's.	87.00	5.19	7.81	
	Mean.....	86.47			

TABLE IV.—Giving the experimental numbers from which the probable composition of the samples, as given in preceding tables, has been obtained by calculation.

Column A.—Available Acidity.—Number of cubic centimetres of normal soda (40 grammes Na OH per litre) required to neutralize 100 grammes of the sample; phenolphthalein being used as indicator.

Column B.—Number of cubic centimetres of normal sulphuric acid (49 grammes H_2SO_4 per litre) required to replace the carbonic acid resulting from ignition of the tartrates (organic salts) contained in 100 grammes of the sample, after exact neutralization by soda.

Column C.—Weight of SO_3 (sulphuric acid obtained and weighed as BaSO_4) per 100 grammes of the sample.

Column D.—Weight of lime (CaO) obtained per 100 grammes of the sample.

Column E.—Weight of alumina (Al_2O_3) per 100 grammes of the sample.

Column F.—Weight of phosphoric acid (P_2O_5) per 100 grammes of the sample.

NOTE.—Numbers in columns "A" and "B" marked thus: "a," are the mean values obtained in two estimations differing by less than 3 cc's normal. All of the P_2O_5 estimations (column F), the Al_2O_3 estimations (column E), and most of the SO_3 estimations (column C), are the means of two closely agreeing results.

TABLE IV—Continued.

No.	Departmental Number.	A.	B.	C.	D.	E.	F.	Remarks.
1	6702	468a	1018a					
2	6705	532a	1063a					
3	6708	474a	1024a					
4	6710	456a	1016a					
5	6712	469a	1023a					
6	6713	475a	1027a					
7	6719	444, 436	1008a					1.25 p. c. CO ₂
8	6721	490a	1036a					
9	8638	462a	1023a					
10	8639	468a	1023a					
11	8640	483a	1031a					
12	8642	473a	1027a					
13	8643	470a	1026a					
14	8644	479a	1031a					
15	8645	465a	1021a					
16	8646	481a	1024a					
17	8650	483a	1021a	0.544				
18	8651	486a	1034a					
19	8652	480a	1031a					
20	8653	494a	1024a	0.693				
21	8654	460a	1018a					
22	8655	486a	1034a					
23	8656	462a	1021a					
24	8657	458a	1016a					
25	8659	506a	1043a					
26	8660	501a	1022a	1.074				
27	8661	462a	1022a					
28	8663	454a	1017a					
29	8664	452a	1016a					
30	8666	522a	1051a					
31	8667	482a	1022a					
32	8668	476a	1032a					
33	8669	468a	1022a					
34	8671	517a	1034a	1.75				
35	8672	440a	1005a					
36	8894	452a	1016a					
37	8895	522a	1044a	0.493				
38	8899	509a	1043a					
39	8900	476a	1030a					
40	8901	470a	1022a					
41	8904	468a	1030a					
42	8906	471a	1028a					
43	8907	520a	1040a	0.563				
44	8908	437a	1004a					
45	8909	456a	1015a					
46	8910	465a	1025a					
47	8914	466a	1026a					
48	8915	479a	1027a					
49	8918	464a	1010a					
50	8920	510a	1043a					
51	8924	467a	1023a					
52	Callard's.	484a	1052a					
53	2419	456	994					
54	2523	472	1018					
55	2833	462	1008					
56	2931	461	1006					
57	3008	470	1022					
58	3230	458, 460	1008					
59	3315	454	1002					
60	3319	458	982					
61	4982	448	1010					
62	4985	468	998					
63	5373	452	998					
64	5374	452	1022					
65	5375	444	984					
66	5729	454	1008					
67	5734	472	1008					
68	6149	472	1028					
69	6151	444	966					
70	6155	470	1022					

TABLE IV—*Concluded.*

No.	Departmental Number.	A.	B.	C.	D.	E.	F.	Remarks.
71	6836	466	1024					
72	7008	459	1022					
73	7009	468	1024					
74	Lloyd's	464, 462	968					
75	6703	450	970 ^a					
76	6706	120, 122, 126	203 ^a	38·76	28·50			
77	6711	298, 302, 300, 297	490 ^a					
78	8641	446, 453	984					
79	8647	324, 330	712 ^a					
80	8648	334, 335	698					
81	8649	266, 263	524 ^a	8·44	7·75			
82	8658	350, 344	766 ^a	2·88	3·90			
83	8662	398, 405	844, 890, 934	5·86	7·05			
84	8665	450, 444	908 ^a	4·52	3·20			
85	8896	100, 100	120, 103, 120					
86	8905	88, 88, 86	116, 116	41·37	29·00			
87	6701	186, 184, 184	299	34·81	24·40			
88	6707	282, 273	344, 334	23·01			3·20	
89	6709	568, 566	272, 330	22·02			14·90	
90	8893	590, 584, 584	84, 104	29·63			20·90	
91	8897	224, 226, 220	142, 134, 134	9·60			7·10	
92	8898	170, 167	66, 105, 85	16·53			5·50	
93	8902	198, 196, 206	90, 98, 94	5·24			7·20	
94	8903	326, 330	83, 129, 104	13·72			10·90	
95	8911	212, 210	126, 124, 110	4·67			5·40	
96	8912	226, 210, 215	96, 112, 87	17·90			5·60	
97	8913	238, 216	120, 100	6·76			5·25	
98	8916	163, 162, 166	100, 102	4·02			4·80	
99	8917	530, 534, 530	88	28·94			20·00	
100	8921	164, 164	68, 78	13·14			5·80	
101	8922	194, 192	186, 208	15·30			3·40	
102	8923	194, 210, 188	112, 115, 114	17·82			6·00	
103	8925	182, 180	163, 142, 162	18·85			4·30	
104	8926	290, 280	64, 95	20·64			9·00	
105	8927	165, 162	194, 224	13·51			3·60	
106	6704	156, 159, 155	34, 48	38·90		2·40		
107	8670	460, 461	106	4·80		2·06	21·50	
108	8919	302, 288	117	29·11		2·50	6·94	

TABLE V.—Samples containing only Bi-tartrate of Potassium and Tartrate of Calcium with less than five (5) per cent. of Sulphate of Lime.

No.	Departmental Number.	Bi-tartrate of Potassium $\text{KHC}_4\text{H}_4\text{O}_6$.	Tartrate of Calcium. $\text{CaC}_4\text{H}_4\text{O}_6$, $4\text{H}_2\text{O}$.	Sulphate of Calcium. $\text{CaSO}_4, 2\text{H}_2\text{O}$.	Total.	Remarks.
1	6702	87.98	10.66	Traces.	98.64	Contains traces of starch and carbonates.
2	6705	100.00	.....	.....	100.00
3	6708	89.11	9.87	Traces.	98.98	
4	6710	85.73	13.52	"	99.25	
5	6712	88.17	11.05	"	99.22	
6	6713	89.30	10.01	"	99.31	
7	6719	83.47	15.60	"	99.07	
8	6721	92.12	7.28	"	99.40	
9	8638	86.83	12.87	"	99.70	
10	8639	87.98	11.31	"	99.29	
11	8640	90.80	8.45	"	99.25	
12	8642	88.92	10.53	"	99.45	
13	8643	88.36	11.18	"	99.54	
14	8644	90.05	9.49	"	99.54	
15	8645	87.42	11.82	"	99.22	
16	8646	90.42	8.06	"	98.48	
17	8650	90.80	7.15	1.17	99.12	
18	8651	91.37	8.06	Traces.	99.43	
19	8652	90.24	9.23	"	99.47	
20	8653	92.87	4.68	1.49	99.04	
21	8654	86.48	12.74	Traces.	99.22	
22	8655	91.36	8.06	"	99.42	
23	8656	86.85	12.61	"	99.46	
24	8657	86.10	13.00	"	99.10	
25	8659	95.12	4.03	"	99.15	
26	8660	94.18	2.60	2.31	99.09	
27	8661	86.85	12.74	Traces.	99.59	
28	8663	85.35	14.17	"	99.52	
29	8664	84.97	14.56	"	99.53	
30	8666	98.13	0.91	"	99.04	
31	8667	90.61	7.54	"	98.15	
32	8668	89.49	10.40	"	99.89	
33	8669	87.98	11.18	"	99.16	
34	8671	97.20	Traces.	3.54	101.74	
35	8672	82.72	16.25	Traces.	98.97	
36	8894	84.97	14.56	"	99.53	
37	8895	98.13	Traces.	1.06	99.19	
38	8899	95.69	3.35	Traces.	99.04	
39	8900	89.49	10.13	"	99.62	
40	8901	88.36	10.66	"	99.02	
41	8904	87.98	12.22	"	100.20	
42	8906	88.54	11.16	"	99.70	
43	8907	97.76	Traces.	1.21	98.97	
44	8908	82.15	16.90	Traces.	99.05	
45	8909	85.72	13.40	"	99.12	
46	8910	87.42	12.35	"	99.77	
47	8914	87.60	12.22	"	99.82	
48	8915	90.05	8.96	"	99.01	
49	8918	87.23	10.66	"	97.89	
50	8920	95.88	2.99	"	98.87	
51	8924	87.79	11.57	"	99.36	
52	Callard's.	90.99	10.90	"	101.89	
	Mean.	89.64				

TABLE VI.—Samples containing Bi-tartrate of Potassium with Tartaric Acid (or Tartaric Acid alone) and Calcium Tartrate, Calcium Sulphate, Starch or other adulterant.

No.	Departmental Number.	Bi-tartrate of Potassium. $\text{KHC}_4\text{H}_4\text{O}_6$.	Free Tartaric Acid. $\text{H}_2\text{C}_4\text{H}_4\text{O}_6$.	Calcium Tartrate. $\text{CaC}_4\text{H}_4\text{O}_6 + 4\text{H}_2\text{O}$.	Calcium Sulphate. $\text{CaSO}_4 \cdot 2\text{H}_2\text{O}$.	Starch—Approximate.	Remarks.
75	6703	84·60	None.	9·10	Traces.	8·0	Wheat flour.
76	6706	None.	15·23	None.	84·70	None.	
77	6711	36·00	7·95	Traces.	36·68	18·0	Maize.
78	8641	83·85	None.	11·95	Traces.	3·1	Rice flour.
79	8647	60·90	do.	8·30	do	30·0	Maize.
80	8648	62·79	do	3·90	do	31·0	Rice flour.
81	8649	50·01	do	Traces.	18·15	29·0	Maize.
82	8658	65·80	do	8·58	6·19	21·0	Potato starch.
83	8662	74·83	do	12·20	13·00	Traces.	Contains traces of alumina and iron.
84	8665	84·60	do	Traces.	9·72	5·5	Maize.
85	8896	None.	7·50	2·60	Traces.	88·5	Potato starch.
86	8905	5·25	4·50	Traces.	89·07	None.	
87	6701	21·55	5·23	do	74·90	do	

TABLE VII.—Substitutes for Cream of Tartar containing Acid Phosphate of Lime, with not more than traces of Alumina.

No.	Departmental Number.	Acid Phosphate of Lime. $\text{H}_4\text{CaP}_2\text{O}_8$ calculated from P_2O_5 .	Sulphate of Lime. $\text{CaSO}_4 \cdot 2\text{H}_2\text{O}$ calculated from SO_3 .	Starch—Approximate.	Bi-tartrate of Potassium. $\text{KHC}_4\text{H}_4\text{O}_6$ Calculated from Organic Acids found.	Free Tartaric Acid	Remarks.
88	6707	5·28	49·48	19	.....	25·5	Maize starch.
89	6709	24·59	48·84	Traces.	28·20	.....	do
90	8893	34·49	63·34	None.	8·46	.....
91	8897	11·72	20·72	56	12·69	.....	Potato and maize.
92	8898	9·08	35·77	47	7·99	.....	Maize.
93	8902	11·88	11·28	71	8·93	.....	do
94	8903	17·99	29·54	49	9·40	.....	do
95	8911	8·91	10·02	70	.....	9·38	do
96	8912	9·24	38·50	50	.....	7·50	do
97	8913	8·66	15·01	63	.....	8·25	Maize and potato.
98	8916	7·92	8·64	79	9·40	.....	Maize.
99	8917	33·00	62·24	Traces.	8·46	.....	do
100	8921	9·57	28·47	50	7·05	.....	do
101	8922	5·61	32·92	43	18·80	.....	do
102	8923	9·90	38·34	46	10·81	.....	do
103	8925	7·10	40·64	37	15·04	.....	do
104	8926	14·85	44·40	40	8·46	.....	do
105	8927	5·94	31·38	42	19·74	.....	do

TABLE VIII.—Cream of Tartar substitutes containing more than traces of Alumina.

No.	Departmental Number.	Acid Phosphate of Lime. $\text{H}_4\text{CaP}_2\text{O}_8$ calculated from P_2O_5 .	Dry Ammonia Alum. $(\text{NH}_4)_2\text{SO}_4 + \text{Al}_2(\text{SO}_4)_3$ calculated from Al_2O_3 .	Sulphate of Lime. $(\text{CaSO}_4 \cdot 2\text{H}_2\text{O})$ corresponding to excess of SO_3 .	Starch—Approximate.	Bi-tartrate of Potassium $\text{KHC}_4\text{H}_4\text{O}_6$ Calculated from organic acids found.	Free Tartaric Acid. $\text{H}_2\text{C}_4\text{H}_4\text{O}_6$	Remarks.
106	6704	Traces.	11·06	67·60	24	.....	3·0	Maize.
107	8670	35·48	9·50	.....	44	10·34	.....	do
108	8919	11·45	11·53	45·88	20	11·28	.....	do

TABLE IX.

Under the heading "Available Acidity" are given the number of cubic centimetres of normal soda required to neutralize the acidity of 100 grammes of the sample. This number is 532 for a perfectly pure cream of tartar.

The column headed "Calculated Value" gives, to the nearest cent, the value in cents per pound of the sample, upon the assumption that genuine cream of tartar, containing 100 per cent. of bi-tartrate of potassium, is worth fifty cents per pound. I may here state that pure bi-tartrate of potassium is quoted in the catalogues of first class chemical re-agent dealers in New York (Bimer & Amend, Richards & Co., and others) at 40 cents per pound, retail. It is not intended, therefore, that these numbers should indicate other than relative values. They are calculated by the following formula, where "x" stands for the required value, and "a" for the number in the "Available Acidity" column:

$$x = 0.094a.$$

Under the heading "*Relative Volume Required*" I have given approximately the number of spoonfuls (or other unit volume) which a cook would require to use along with 100 spoonfuls of bi-carbonate of soda (baking soda, or bread-soda), on the assumption that 2 spoonfuls of genuine cream of tartar would be required for 1 spoonful of bi-carbonate. The numbers in this column form but a very rough approximation to the truth; since, while stated as volumes, they are calculated from experimental numbers obtained by working upon definite weights of the samples, which have, along with variety of composition, very different densities. Since, however, the domestic cook works for the most part by measuring her materials (instead of by the only correct method, viz., weighing them), the introduction of this column may serve to explain the difficulty found in obtaining uniform results by the use of the cream of tartar and substitutes for it which are found in the shops. These numbers are calculated from the formula $x = \frac{106400}{a}$ where "a" is the available acidity of the sample in question.

The remaining columns of the table explain themselves.

TABLE IX—Continued.

No.	Departmental No.	Available Acidity.	Cost per Pound.	Calculated Value.	Relative Volume Required.	To what Acidity is Due.	How Diluted.
1	6702	470	50	44	226	Bi-tartrate of potassium.	Calcium tartrate.
2	6705	532	50 ?	50	200	do	do
3	6708	475	60	45	224	do	Calcium tartrate.
4	6710	455	50	43	234	do	do
5	6712	470	50	44	226	do	do
6	6713	475	50	45	224	do	do
7	6719	440	50	41	242	do	do
8	6721	490	50	46	217	do	do
9	8638	460	50	43	231	do	do
10	8639	470	52	44	226	do	do
11	8640	485	49	46	219	do	do
12	8642	475	46	45	224	do	do
13	8643	470	52	44	226	do	do
14	8644	480	52	45	222	do	do
15	8645	465	44	43	229	do	do
16	8646	480	46	45	222	do	do
17	8650	485	48	46	219	do	do
18	8651	485	40	46	219	do	do
19	8652	480	40	45	222	do	do
20	8653	495	48	47	215	do	do
21	8654	460	40	43	231	do	do
22	8655	485	48	46	219	do	do
23	8656	460	41	43	231	do	do
24	8657	460	48	43	231	do	do
25	8659	505	40	48	211	do	do
26	8660	500	40	47	213	do	do and sulphate.
27	8661	460	48	43	231	do	Calcium tartrate.
28	8663	455	46	43	234	do	do
29	8664	450	40	42	236	do	do
30	8666	520	40	49	205	do	do
31	8667	480	40	45	222	do	do
32	8668	475	40	45	224	do	do
33	8669	470	40	44	226	do	do
34	8671	520	40	49	205	do	Sulphate of lime.
35	8672	440	40	41	240	do	Calcium tartrate.
36	8894	450	50	42	236	do	do
37	8895	520	45	49	205	do	Calcium sulphate.
38	8899	510	45	48	209	do	do tartrate.
39	8900	475	44	45	224	do	do
40	8901	470	40	44	226	do	do
41	8904	470	50	44	226	do	do
42	8906	470	48	44	226	do	do
43	8907	520	40	49	205	do	Calcium sulphate.
44	8908	440	45	41	240	do	do tartrate.
45	8909	455	40	43	234	do	do
46	8910	465	40	44	229	do	do
47	8914	465	40	44	229	do	do
48	8915	480	40	45	222	do	do
49	8918	465	50	43	229	do	do
50	8920	510	50	48	209	do	do
51	8924	470	50	44	226	do	do
52	Callard's	485	.....	46	219	do	do
53	2419	456	50	43	234	do	do
54	2523	472	50	44	226	do	do
55	2833	462	50	43	230	do	do
56	2931	461	50	43	229	do	do
57	3008	470	50	44	226	do	do
58	3230	460	50	43	231	do	do
59	3315	454	50	43	234	do	do
60	3319	458	48	43	232	do	do
61	4982	448	.....	42	237	do	do
62	4985	468	45	44	227	do	do
63	5373	452	40	43	235	do	do
64	5374	452	40	43	235	do	do
65	5375	444	48	42	238	do	do
66	5729	454	60	43	234	do	do
67	5734	472	60	45	225	do	do
68	6149	472	48	45	225	do	do
69	6151	444	48	42	238	do	do and sulphate.

TABLE IX—*Concluded.*

No.	Departmental No.	Available Acidity.	Cost per Pound.	Calculated Value.	Relative Volume Required.	To what Acidity is Due.	How Diluted.
70	6155	470	40	45	226	do ..	Calcium tartrate.
71	6836	466	50	44	228	do ..	do
72	7008	459	50	43	231	do ..	do
73	7009	468	50	44	227	do ..	do
74	Lloyd's	463	.....	43	228	do ..	do and sulphate.
75	6703	450	49	42	236	do ..	do and wheat flour.
76	6706	125	40	12	351	Free tartaric acid.....	Sulphate of lime.
77	6711	300	30	28	355	Bi-tartrate of potassium and free tartaric acid..	Sulphate of lime and corn starch.
78	8641	450	40	42	236	Bi-tartrate of potassium..	Calcium tartrate and rice flour.
79	8647	325	48	31	327	do ..	do cornstarch.
80	8648	335	48	32	318	do ..	Rice flour.
81	8649	265	48	25	401	do ..	Corn starch.
82	8658	350	40	33	304	do ..	Sulphate and tartrate of lime and potato starch.
83	8662	400	28	38	266	do ..	Tartrate and sulphate of lime.
84	8665	450	40	42	236	do ..	Sulphate of lime and corn starch.
85	8896	100	40	9	1064	Free tartaric acid.....	Potato starch.
86	8905	90	40	8	1182	Bi-tartrate of potassium and free tartaric acid.	Sulphate of lime.
87	6701	185	40	17	575	do ..	do
88	6707	280	40	26	380	Acid phosphate of lime and free tartaric acid.	Sulphate of lime and corn starch.
89	6709	560	40	53	190	Acid phosphate and bi-tartrate of potassium.	Sulphate of lime.
90	8893	585	40	56	182	do ..	do
91	8897	225	40	21	473	do ..	Sulphate of lime and potato and corn starches.
92	8898	170	40	16	626	do ..	Sulphate of lime and corn starch.
93	8902	200	35	19	532	do ..	do
94	8903	325	50	31	327	do ..	do
95	8911	210	40	20	507	Acid phosphate and free tartaric acid.	do
96	8912	215	40	20	495	do ..	do
97	8913	220	35	21	484	do ..	do
98	8916	165	40	16	645	Acid phosphate and bi-tartrate of potassium.	do
99	8917	530	40	50	201	do ..	Sulphate of lime.
100	8921	165	40	16	645	do ..	Sulphate of lime and corn starch.
101	8922	190	40	18	560	do ..	do
102	8923	195	40	18	546	do ..	do
103	8925	180	40	17	591	do ..	do
104	8926	285	40	27	393	do ..	do
105	8927	165	45	16	645	do ..	do
106	6704	160	40?	15	665	Alum and free tartaric acid.	do
107	8670	460	40	43	231	Acid phos., alum and bi-tartrate of potassium.	Corn starch.
108	8919	300	40	28	355	do ..	Sulphate of lime and corn starch.