



O. H. M. S.

W. J. Gerald
Deputy Minister.

LABORATORY

OF THE

INLAND REVENUE DEPARTMENT

OTTAWA, CANADA

BULLETIN No. 114

COMMERCIAL EXTRACT OF LEMON

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OTTAWA, January 16, 1906.

W. J. GERALD, Esq.,
Deputy Minister of Inland Revenue.

SIR,—I beg to submit herewith a report from Mr. A. McGill on Commercial Extract of Lemon, accompanied by a tabulated statement, showing the results of examining the samples collected in August and September last in accordance with your instructions. I beg to recommend the publication of the whole as Bulletin No. 114.

I have the honour to be, sir,

Your obedient servant,

THOMAS MACFARLANE,
Chief Analyst.

OTTAWA, January 16, 1906.

THOS. MACFARLANE, Esq., F.R.S.C., &c.,
Chief Analyst.

SIR—I beg to hand you a report upon one hundred and ten (110) samples of Commercial Extract of Lemon. These sample represent the article as sold in eleven of the twelve inspector districts of Canada. No collections were made in the district of Calgary.

Extract of Lemon is very largely used for flavouring pastry, &c. Its name implies the possession of the characteristic flavour of lemons. This is known to be due to an essential oil (Oil of Lemons) which is present in the lemon peel. Oil of lemons is easily soluble in strong alcohol; and the British Pharmacopoeia prescribes alcohol of 90 per cent strength as the proper solvent for lemon oil. According to the directions of the Pharmacopoeia of 1898, one part by weight of fresh lemon peel is to be extracted by four parts, by volume, of alcohol of 90 per cent. The product is known as tincture of lemon.

The *Spiritus Limonis* (Spirit of Lemon) of the United States Pharmacopoeia, is made from oil of lemons, grated lemon peel and 95 per cent alcohol, and must contain 5 per cent of lemon oil.

The percentage of oil of lemon required to be present in the B. P. tincture is not defined. It may however be stated as not less than such an amount as can be extracted from one part (by weight) of fresh lemon peel, when macerated with four parts (volume) of 90 per cent alcohol.

It is quite true that no legal or authoritative definition of extract of lemon exists; and we are not warranted in holding that commercial extract of lemon must be identical in character with pharmacopeial tincture of lemon. At the same time, it seems impossible that there should be any essential difference between the two, if extract of lemon is to possess, in any high degree, the properties of a flavouring extract. The pharmacopeial tincture is employed chiefly, or solely, for flavouring purposes. As already stated, it owes its value to the contained oil of lemon.

Oil of lemon consists chiefly of terpenes, which are only soluble in strong alcohol. It is therefore impossible to prepare a genuine extract of lemon without the use of strong alcohol. While these terpenes constitute about 90 per cent of oil of lemon, there is present, also, from 4 to 8 per cent of an aldehyde, known as citral; and this aldehyde contributes largely, if not chiefly, to the total flavour. Other substances are present in comparatively small amount; but the total flavor of the extract (or tincture) is made up of the combined flavours of these bodies. Citral may be obtained from other sources than lemon peel; e. g., from lemon grass, (*Audropagón Schoenanthus*). A solution of citral in dilute alcohol possesses a flavour closely resembling that of extract of lemon, but is not to be identified with this latter. There can be no doubt that much of the extract of lemon, sold in America is nothing else than a solution of citral in dilute alcohol; often coloured by turmeric or by coal tar yellows, in order to give it the appearance of a genuine lemon product. The chief inducement to the manufacturer is his ability to use weak alcohol, instead of 90 per cent alcohol which is necessary to dissolve true oil of lemon. In this connection I may quote the following from the report of the Connecticut Laboratory for 1901.

The materials for a quart of good extract cost about 75 cents; 60 cents for the alcohol, and 15 cents for the oil and peel, or about $2\frac{1}{2}$ cents per ounce. Since an ounce bottle of lemon extract usually sells at retail for ten cents, there is a margin of about $7\frac{1}{2}$ cents to cover cost of manufacture, cost of package and labels, and profits, even when the best materials are used.'

This applies, of course, to the United States, but may be considered as not far out of the way for Canada. If this view is tenable, there should be sufficient margin of profit to furnish no excuse for substitution of cheaper ingredients in manufacture. It will be seen by reference to the accompanying tables, that the usual retail price is 10 cents per ounce.

The alcoholic strength of the samples as sold is given in the following table:—

Above 90 per cent alcohol	2 samples.
From 80 to 90 per cent alcohol	11 "
" 70 to 80 " "	13 "
" 60 to 70 " "	9 "
" 50 to 60 " "	6 "
" 40 to 50 " "	16 "
" 30 to 40 " "	15 "
" 20 to 30 " "	35 "
Below 20 " "	3 "
Total	110 "

It is thus seen that 63 per cent of these samples contain alcohol of less than 50 per cent strength. It is quite certain that such samples contain only traces of lemon oil.

Inquiry among reputable druggists discovers the fact that the tincture of lemon of the British Pharmacopœia is practically unknown to Canadian trade. An essence of lemon, made from lemon oil instead of lemon peel, and approximately conforming to the United States Pharmacopœia, takes its place. This is probably due to the greater convenience of using oil of lemon, and to the fact that a product of definite and constant strength is more easily prepared in this way. I do not know that any complaint against such a substitution could be sustained, except upon purely technical grounds.

In Table A I have arranged all the samples containing one per cent or more of lemon oil, together with the alcoholic strength of these samples. They are arranged in the order of lemon oil content, and it will be noted that, speaking generally, the alcoholic strength is higher, with a higher percentage of oil. The following table gives a conspectus of the results of this examination, so far as lemon oil is concerned:—

Above 6 per cent of lemon oil	2 samples.
From 5 to 6 " "	3 "
" 4 to 5 " "	3 "
" 3 to 4 " "	5 "
" 2 to 3 " "	4 "
" 1 to 2 " "	15 "
Below 1 " "	78 "
Total	110 "

Owing to the non-existence of a standard for extract of lemon, either as regards its alcoholic strength or its content in lemon oil, it is impossible to declare any of these samples adulterated, by reference to a standard extract.

TABLE A.—SAMPLES containing one per cent or more of Lemon Oil with their alcohol content.

Serial.	Number of Sample.	Percentage of Lemon Oil.	Percentage of Alcohol.	Remarks.
1.	24075	6·2	83·20	
2.	28202	6·0	87·96	
3.	24057	5·9	88·72	
4.	27072	5·6	88·36	
5.	24761	5·0	80·96	
6.	24054	4·7	88·72	
7.	24106	4·0	90·92	
8.	28509	4·0	79·84	
9.	27062	3·7	89·44	
10.	24777	3·7	87·96	Highest lemon oil.
11.	28522	3·6	81·72	
12.	24498	3·4	92·04	
13.	25561	3·0	75·12	
14.	22405	2·9	80·96	
15.	29002	2·7	75·92	
16.	28307	2·6	82·44	
17.	24766	2·0	76·72	
18.	24760	1·8	73·44	
19.	28516	1·8	79·84	
20.	25572	1·6	71·68	
21.	28215	1·5	67·66	
22.	29016	1·5	75·92	
23.	26811	1·5	73·44	
24.	25559	1·5	73·44	
25.	24765	1·4	75·52	
26.	25562	1·4	73·44	
27.	29023	1·3	74·72	
28.	24104	1·2	61·96	
29.	28514	1·2	66·80	
30.	26880	1·2	61·20	
31.	270·5	1·0	60·84	
32.	25570	1·0	69·04	Lowest alcohol

In all the samples now reported, a careful examination has been made (by the refractometric method) for the presence of methyl alcohol. No methyl alcohol has been found in any sample.

The work herein recorded has been done by A. Valin.

I have the honour to be, sir,

Your obedient servant,

A. MCGILL.

EXAMINATION OF

Date of Collection.	Nature of Sample.	No. of Sample.	Name and Address of Vendor.	COST.		Name and Address of Manufacturer or Furnisher.
				Quantity.	Value.	
1905.			<i>District of Nova Scotia—R. J. Waugh, Inspector.</i>		Cts.	
Aug. 15	Lemon Flavouring Extract.	27062	A. V. Rand, Wolfville, N.S. 6 ozs.	.60	A. V. Rand, Wolfville, N.S.	
" 15	"	27063	W. T. Stephens " 3 bots.	.30	Simpson Bros., Halifax.	
" 16	"	27066	Dodge & Co., Windsor, N.S. 3 "	.75	McLaren, Toronto, Ont.	
" 16	"	27067	Wentworth Stores, Windsor, N.S. 3 "	.60	Pure Gold Co., Toronto, Ont.	
" 16	Extract Lemon.	27070	W. H. Worth, Windsor, N.S. 3 "	.30	Greig Mfg. Co., Montreal	
" 16	"	27071	J. Lynch & Son " 3 "	.75	Brown & Webb, Halifax.	
" 16	"	27072	R. B. Dokin " 3 "	.60	R. B. Dokin, Windsor, N.S.	
" 17	"	27080	E. Fahie, Halifax.30	Greig Mfg. Co., Montreal	
" 17	"	27082	A. Hubley "30	Brown & Webb, Halifax.	
" 17	"	27085	J. A. Leaman & Co., Halifax 3 "	.30	Not known.	
			<i>District of New Brunswick—J. C. Ferguson, Inspector.</i>			
" 15	Lemon Flavouring Extract.	24054	The Canadian Drug Co., Ltd., 3 bots. 27-29 Mill St., St. John, N.B.	.50	The Canadian Drug Co., Ltd., St. John, N.B.	
" 15	"	24057	C. S. Philips, cor. Douglas Ave. and Main St., St. John, N.B.	.45	Davis, Lawrence & Co., Ltd., Montreal.	
" 16	"	24058	Robert McAfee, 7 Waterloo St., St. John, N.B.	.60	Pure Gold Mfg. Co., Toronto.	
" 16	"	24061	F. E. Williams Co., Ltd., 3 cor. Princess and Charlotte Sts., St. John, N.B.	.90	McLaren's, Hamilton, Ont.	
" 17	"	24063	Charles A. Clark, 49 Charlotte St., St. John, N.B.	.30	I. E. Co., Toronto, Ont.	
" 17	"	24065	D. J. Purdy, 325 Main St., St. John, N.B.	.60	The Robert Greig Co., Ltd., Toronto.	
" 22	"	24075	Sussex Mercantile Co., Sussex, King's Co., N.B.	.60	Sussex Mercantile Co., Sussex, King's Co., N.B.	
Sept. 1	"	24104	Harry G. McBeath, 239 Charlotte St., St. John, N.B.	.60	Seely Mfg. Co., Windsor, Ont.	
" 1	"	24105	S. H. Sherwood, 123 Queen St., St. John, N.B.	.30	F. F. Dalley Co., Hamilton.	
" 2	"	24106	T. B. Barker & Sons, 57-59 Dock St., St. John, N.B.	.45	T. B. Barker & Sons, 57-59 Dock St., St. John, N.B.	
			<i>District of P. E. Island—T. Moore, Inspector.</i>			
Aug. 12	Essence Lemon.	24497	A. Gates & Co., Charlottetown 6 ozs.	.48	Pure Gold Mfg. Co., Toronto.	
" 12	"	24498	J. G. Jamieson " 6 "	.48	J. S. Jamieson, Charlottetown.	
" 12	"	28202	A. W. Reddin " 6 "	.60	A. W. Reddin, Charlottetown.	
" 15	"	28207	O. S. Gordon " 6 "	.54	Dearborne & Co., St. John.	

LEMON EXTRACT.

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RESULTS OF ANALYSIS.

Inspector's Report.	RESULTS OF ANALYSIS.										Refractometer Work.	
	Specific Gravity of the Sample.		Approximate Alcohol.		Rotation in 2-dm. Tube.		Equivalent Lemon Oil.—Volume.		Scale Reading.			
	Weight.	Volume.	P. C.	P. C.	P. C.	P. C.	P. C.	P. C.	P. C.	Alcohol Equivalent.		
0.8233 99.18 53.41 +12.0	3.7	0.9738 89.44	46.5	17.98	18.23	None.						
0.9977 54.62 62.45 + 3.2	1.0	0.9811 60.84	37.0	13.10	12.69	"						
0.9899 39.85 47.18 + 0.8	0.2	0.9848 47.16	39.0	9.20	9.59	"						
0.9408 39.40 45.70 + 0.3	0.1	0.9852 45.76	31.0	9.76	9.21	"						
0.9921 22.09 25.86 + 0.8	0.2	0.9807 27.12	24.5	6.22	5.44	"						
0.8978 50.04 66.78 + 0.4	0.1	0.9795 66.80	38.0	13.64	13.54	"						
0.8262 88.6- 92.30 +11.8	5.6	0.9741 88.36	47.0	18.23	18.00	"						
0.9742 17.92 21.99 + 0.3	0.1	0.9925 22.20	22.0	4.82	4.54	"						
0.8929 61.13 68.76 + 2.0	0.6	0.9790 68.68	39.0	14.19	13.92	"						
Sceptre Brand... 0.973 15.42 18.98 + 0.4	0.1	0.9835 18.52	21.0	4.19	3.71	"						
0.8271 88.36 92.65 +15.2	4.7	0.9740 88.72	48.5	18.98	18.08	None.						
0.8315 86.62 90.73 +19.0	5.9	0.9740 88.72	47.0	18.23	18.08	"						
0.9419 38.83 46.08 + 0.6	0.2	0.9820 46.44	30.0	9.20	9.36	"						
Invincible Brand... 0.9490 35.00 41.84 + 0.6	0.2	0.9800 42.92	29.2	8.77	8.64	"						
0.9520 24.46 29.76 + 0.2	0.1	0.9896 29.84	24.3	6.10	6.14	"						
0.9465 35.28 43.25 + 0.4	0.1	0.9855 44.68	29.5	8.91	9.09	"						
0.8480 81.36 86.61 +20.0	6.2	0.9754 83.20	45.0	17.25	16.92	"						
0.9006 56.56 64.31 + 4.0	1.2	0.9808 61.96	38.0	13.64	12.54	"						
Topical Flavouring Ex- tract... 0.9671 23.54 28.68 + 0.1	0.0	0.9900 29.28	24.5	6.22	5.87	"						
0.8231 89.88 93.20 +13.0	4.0	0.9734 90.92	49.0	19.23	18.54	"						
0.9435 38.44 45.65 + 0.5	0.1	0.9833 45.40	29.8	9.09	9.14	None.						
0.8257 88.88 92.45 +11.0	3.4	0.9731 92.04	48.4	18.93	18.77	"						
0.8315 86.58 90.70 +19.5	6.0	0.9732 87.96	46.0	17.73	17.92	"						
0.8078 76.13 82.26 + 8.5	2.6	0.9736 82.44	45.0	17.23	16.77	"						

EXAMINATION OF

Date of Collection.	Nature of Sample.	No. of Sample.	Name and Address of Vendor.	COST.		Name and Address of Manufacturer or Furnisher.
				Quantity.	Value.	
1905.			<i>District of P. E. I. and -T. Moore, Inspector—Con.</i>			
Aug. 16	Essence Lemon.....	28214	W. W. Jenkins, Georgetown	6 ozs.	Cts.	50 Tropical Extract Co., Toronto.
" 16	"	28215	A. McLaren & Co.	6 "		50 The Baird Co., Ltd., Woodstock, N.B.
" 16	"	28219	W. A. Pool, Lower Montague,	6 "		45 Tropical Extract Co., Toronto.
" 16	"	28222	H. F. Feehan, Mount Ste. wart.	3 bots.		24 Standard Extract Co., St. John, N.B.
" 16	"	28225	D. McKenzie, Kensington.....	6 ozs.		30 "
" 18	"	28230	Jardine & Co., Summerside.....	6 "		54 Chaput fil & Co., Mont. real.
Sept. 11	Extract Lemon.....	29002	Langlois & Paradis, 8 St. Peter St.	1 doz.		75 Henri Jonas & Co., Mont. real.
" 11	"	29003	Ed. Morin & Co., Mountain Hill.	1 "		39 Ed. Morin & Co., Quebec
" 13	"	29013	A. B. Dupuis, 190 St. Paul	1 "		90 Imperial Extract Co., Toronto.
" 13	"	29014	H. Blouin, 153	1 "		90 R. Herron & Co., Mont. real.
" 14	"	29016	P. L. Turgeon, Marche Franklin.	1 "		45 Henri Jonas & Co., Mont. real.
" 14	"	29017	Jos. Anyot, 45 Dalhousie	1 "		85 Hy. Skinner, Kingston..
" 14	"	29018	Drouin et frere, 37 St. Andre	1 "		90 Ed. Morin & Co., Quebec.
" 18	"	29023	A. Joseph & Son, Quebec.....	1 "		90 Henri Jonas & Co., Mont. real.
" 18	"	29025	Leclerc & Letellier, Quebec.....	1 "		1.25 F. F. Dalley, Hamilton..
" 19	"	29026	A. Carrier et fils, Lévis.....	1 "		20 Henri Jonas & Co., Mont. real.
Aug. 21	Lemon Extract	24758	A. E. Dartois & fils, Farnham.	3 bots.		30 Hudon & Orsali, Mont. real.
" 22	Lemon Extract, H. J. & Co.	24759	C. T. Gervais, St. Constant.	3 "		45 Not known.....
" 23	Lemon Extract.....	24760	A. B. Prieur, Coteau Land ing.	3 "		30 H. Jonas & Co., Mont. real.
" 23	" Royal	24761	W. Brown & Sons, Pt. Fortune.	3 "		75 Davis, Lawrence & Co., Montreal.
" 24	"	24762	J. D. Campbell, Lachute	3 "		75 Hudon, Hebert & Cie, Montreal.
" 29	Extract Citron 'Prin cess.'	24763	Damase Giroux, St. Jerome Co., Terrebonne	3 "		30 Laporte, Martin & Cie, Montreal.
" 30	Extract Citron	24764	G. Champoux, Joliette	3 "		30 Lyon, Silverman & Co., Montreal.
" 30	"	34765	Pierre Poirier, St. Gabriel de B.	3 "		30 H. Jonas & Co., Mont. real.
Sept. 1	"	24766	Julien Courteau, Nicolet	3 "		30 " " "
" 6	"	24767	Pharmacie St. Hyacinthe, St. Hyacinthe	3 "		60 Vendor.....

LEMON EXTRACT—Continued.

Inspector's Report.	RESULTS OF ANALYSIS.												
	Specific Gravity of the Sample.	Approximate Alcohol.					Equivalent Lemon Oil—Volume.	Specific Gravity of Oil-Free Extract—Diluted.	Alcohol Calculated—Volume.	Refractometer Work.			
		p. c.	p. c.	p. c.	p. c.	Rotation in 2dm. Tube.				p. c.	p. c.	p. c.	p. c.
	0·9518	33·76	40·47	+ 0·5	0·1	0·9866	40·84	28·0	8·09	8·21	None.		
	0·8920	61·50	69·11	+ 4·9	1·5	0·9793	67·66	40·0	14·73	13·69	"		
	0·9708	20·68	25·27	+ 0·3	0·1	0·9912	25·60	22·0	4·82	5·12	"		
	0·9536	32·50	39·04	+ 0·5	0·1	0·9870	39·14	27·9	8·04	7·83	"		
	0·9728	19·00	23·28	+ 0·3	0·1	0·9919	23·44	23·0	5·39	5·86	"		
	0·9720	20·56	25·07	+ 0·2	0·1	0·9913	25·18	22·5	5·06	5·06	"		
	0·8748	68·88	75·90	+ 8·8	2·7	0·9773	75·92	41·8	15·63	15·42	None.		
	0·9351	42·24	49·76	+ 0·5	0·2	0·9837	51·08	29·0	8·64	10·31	"		
	0·9728	19·00	23·28	+ 0·4	0·1	0·9916	24·40	22·0	4·82	4·87	"		
	0·9728	19·00	23·28	+ 0·3	0·1	0·9919	23·44	22·0	4·82	4·69	"		
	0·8742	69·13	76·13	+ 4·5	1·5	0·9773	75·92	41·0	15·23	15·42	"		
	0·9692	21·92	26·77	+ 0·2	0·0	0·9908	26·84	23·0	5·39	5·37	"		
	0·9675	23·23	28·31	+ 0·4	0·1	0·9903	28·36	24·0	5·94	5·69	"		
	0·8750	68·79	75·83	+ 4·2	1·3	0·9776	74·72	41·2	15·33	15·17	"		
	0·9675	23·23	28·31	+ 0·5	0·1	0·9904	28·04	24·0	5·94	5·62	"		
	0·9714	20·17	24·68	+ 0·3	0·1	0·9915	24·68	22·5	5·06	4·94	"		
	0·9713	20·26	24·78	+ 0·3	0·1	0·9915	24·68	22·1	4·87	4·94	None.		
Anchor Brand.	0·9702	21·15	25·86	+ 0·5	0·1	0·9912	25·60	23·5	5·66	5·21	"		
	0·8737	69·33	76·31	+ 6·0	1·8	0·9779	73·44	41·0	15·23	14·91	"		
	0·8471	80·50	85·90	+ 16·0	5·0	0·9760	80·96	43·5	16·48	16·46	"		
	0·9731	18·77	23·01	+ 0·2	0·1	0·9920	23·12	22·0	4·82	4·62	"		
	0·9729	18·92	23·19	+ 0·4	0·1	0·9919	23·44	22·1	4·87	4·69	"		
	0·9720	20·50	25·07	+ 0·4	0·1	0·9911	25·92	22·8	5·28	5·19	"		
	0·8728	69·71	76·65	+ 4·5	1·4	0·9774	75·52	41·0	15·23	15·33	"		
	0·8718	70·12	77·01	+ 6·5	2·0	0·9771	76·72	42·5	15·96	15·58	"		
Extract bought from Kerry, Watson & Co., Montreal, afterwards diluted by vendor.	0·8275	88·18	91·90	+ 12·0	3·7	0·9742	87·96	46·5	17·98	17·92	"		

EXAMINATION OF

Date of Collection.	Nature of Sample.	No. of Sample.	Name and Address of Vendor.	COST.		Name and Address of Manufacturer or Furnisher.
				Quantity.	Value.	
1905.			<i>District of Montreal—J. J. Costigan, Inspector.</i>		Cts.	
Aug. 24	Lemon Extract....	26811	Henri Jonas & Co., 391 St. Paul St. Montreal.	8 ozs.	75	Vendor
" 24	"	26812	Lyon Silverman, 390 St. Paul St., Montreal.	8 "	50	"
" 24	"	26813	P. Laurandean, 159 St. Paul St., Montreal.	1 bot.	25	Not known.....
" 28	"	26814	S. Chamberland, 3St. Antoine St., Montreal.	3 bots.	45	Imperial Extract Co., Toronto.
" 28	"	26815	" " " 1 bot.	60	The Greig Mfg. Co., Montreal.	
" 31	"	26816	Co-operative Grocery Co., 293 St. Antoine St., Montreal.	3 bots.	30	Not known.....
" 31	"	26817	" " " 1 bot.	25	"	
" 31	"	26818	Murphy Bros., 2607 St. Catharine, Montreal.	3 bots.	30	"
Sept. 1	"	26819	Z. Trudeau, 3571 Notre Dame, St. Henri.	3 "	25	Marrotte & Leblanc, Montreal.
" 1	"	26820	P. Lebrun, 3581 Notre Dame, St. Henri.	3 "	30	Henri Jonas & Co., Montreal.
			<i>District of Kingston—J. Hogan and A. E. Sanderson, Inspectors.</i>			
Aug. 16	Lemon Flavouring Extract.	28405	C. B. McLean, Bank St., Ottawa.	6 ozs.	30	Imperial Extract Co., Toronto.
" 16	"	28406	P. D. Herbert, Bank St., Ottawa.	8 "	50	Pure Gold Mfg. Co., Toronto.
" 21	"	28509	W. W. Gibson, King St., Kingston.	6 "	25	Not known.....
" 21	"	28511	A. Hoag, Princess St., Kingston.	6 "	40	A. Hoag, Princess St., Kingston.
" 21	"	28513	W. H. Medley, Princess St., Kingston.	6 "	40	W. H. Medley, Princess St., Kingston.
" 21	"	28514	James McLeod, Princess St., Kingston.	6 "	30	James McLeod, Princess St., Kingston.
" 22	"	28516	H. Wade, King St., Kingston	6 "	30	H. Wade, King St., Kingston.
" 22	"	28518	H. Skinner, Princess St., Kingston.	6 "	30	H. Skinner, Princess St., Kingston.
" 22	"	28520	A. Chown, Princess St., Kingston.	6 "	50	A. Chown, Princess St., Kingston.
" 22	"	28522	G. W. Mahood, Princess St., Kingston.	6 "	30	G. W. Mahood, Princess St., Kingston.
			<i>District of Toronto—A. E. Sanderson, Inspector.</i>			
Aug. 25	Lemon Flavouring Extract.	28412	J. Blood, 419 Yonge St., Toronto.	6 ozs.	20	Todhunter & Mitchell, Toronto.
" 25	"	28415	J. F. Moorish, 237 Yonge St., Toronto.	6 "	30	Pure Gold Mfg. Co., Toronto.
" 25	"	28418	McAuliffe Bros., 140 York St., Toronto.	6 "	30	M. Piper Co., Toronto.

LEMON EXTRACT—Continued.

Inspector's Report.	Results of Analysis.										Refractometer Work.
	Specific Gravity of the Sample.		(Approximate) Alcohol.		Rotation in 2-dm. Tube.		Equivalent Lemon Oil—Volume.		Scale Reading.		
	Weight.		Volume.								Alcohol Present.
P. C.	P. C.	P. C.	P. C.	P. C.	P. C.	P. C.	P. C.	P. C.	P. C.	Methyl Alcohol.	
0.8778	67.63	74.78	+ 4.8	1.5	0.9779	73.44	41.0	15.29	14.91	None.	
0.9229	33.47	40.14	+ 0.6	0.2	0.9865	41.20	28.8	8.38	8.29	"	
0.9629	24.46	29.76	+ 1.5	0.4	0.9865	30.96	24.5	6.22	6.21	"	
0.9657	24.02	29.95	+ 0.0	0.0	0.9867	30.28	24.5	6.22	6.07	"	
0.9445	37.39	44.49	+ 0.5	0.2	0.9865	44.68	39.2	9.31	9.00	"	
0.9707	29.75	25.37	+ 0.3	0.1	0.9908	29.54	23.0	5.39	5.37	"	
0.9185	49.39	57.29	+ 1.0	0.3	0.9867	58.60	34.5	11.71	11.85	"	
0.9734	18.54	22.73	+ 0.4	0.1	0.9921	22.84	22.0	4.82	4.06	"	
0.9829	19.15	12.58	+ 0.0	0.0	0.9955	12.84	18.5	2.50	2.56	"	
0.9735	18.46	22.64	+ 0.7	0.2	0.9909	26.52	23.5	5.66	5.31	"	
Sold as pure	0.9688	22.25	27.13	+ 0.3	0.1	0.9906	27.44	24.5	5.94	5.50	None.
Guaranteed pure	0.9548	42.38	49.91	+ 0.5	0.2	0.9869	50.32	31.0	9.76	10.15	"
.....	0.8078	76.13	82.26	+ 13.0	4.0	0.9763	79.84	43.5	16.48	16.23	"
.....	0.9267	46.14	53.86	+ 0.6	0.2	0.9829	54.08	32.5	10.50	10.92	"
.....	0.8919	61.54	69.15	+ 2.9	0.9	0.9793	68.68	39.0	14.19	13.69	"
.....	0.8945	60.45	68.15	+ 4.0	1.2	0.9793	66.80	38.0	13.64	13.54	"
.....	0.8660	76.88	82.90	+ 6.0	1.8	0.9763	79.84	44.0	16.73	16.25	"
.....	0.9711	29.42	24.98	+ 0.2	0.1	0.9913	25.18	21.8	4.03	5.06	"
.....	0.9688	29.33	35.43	+ 0.5	0.2	0.9876	36.84	28.0	7.40	7.40	"
.....	0.9498	79.40	85.00	+ 11.5	3.6	0.9758	81.72	44.0	16.73	16.62	"
.....	0.9622	27.07	32.81	+ 0.1	0.0	0.9857	33.80	26.0	7.06	6.78	None.
0.9663	24.10	29.40	+ 1.0	0.3	0.9868	29.92	23.5	5.96	6.00	"	
0.9650	25.14	30.57	+ 0.4	0.1	0.9866	30.96	25.0	6.50	6.21	"	

EXAMINATION OF

Date of Collection.	Nature of Sample.	No. of Sample.	Name and Address of Vendor.	COST.		Name and Address of Manufacturer or Furnisher.
				Quantity.	Value.	
1905.			<i>District of Toronto—A. E. Sanderson, Inspector—Con.</i>			
Aug. 25	Lemon Flavouring Extract.	28421	O. Cooper, 1099 Yonge St., North Toronto.	6 ozs.	30	Davidson & Hay, Ltd., Toronto.
" 26	" "	28425	G. Gates, Oakville.....	6 "	30	R. B. Hayhoe & Co., Toronto.
" 26	" "	28426	Thos. Harker, Oakville	6 "	25	Vendor
" 28	" "	28437	W. H. Ryckman, 16 McNab St., Hamilton.	6 "	40	F. F. Dalley Co., Hamilton.
" 28	" "	28438	" "	6 "	30	Vendor
" 28	" "	28442	W. Carroll, 80 James St., Hamilton.	6 "	30	Imperial Extract Co., Toronto.
" 28	" "	28445	P. & R. Lang, Dundas, Ont.	6 "	30	Todhunter, Mitchell & Co., Toronto.
			<i>District of London—T. Kidd, Inspector.</i>			
Aug. 12	Lemon Extract.	22373	Charles Andrews, Seaforth..	3 bots.	30	Canada Spice and Grocery Co., London, Ont.
" 14	" "	22379	S. A. Tood, Harrison.....	3 "	25	John Sloan & Co., Toronto.
" 14	" "	22376	R. A. Hutchinson, Wingham	3 "	30	Gorman & Eckart, London.
" 15	" "	22384	Appel & Fisher, Walkerton..	3 "	25	" " "
" 16	" "	22389	E. J. Godfrey, Meaford	3 "	30	Robert Greig & Co., Toronto.
" 22	" "	22398	W. T. O'Neill, Clinton	3 "	75	Lind & Kerrigan, London.
" 22	" "	22399	R. Graham, "	3 "	30	" " "
" 17	" "	22394	Darrrough Bros, Collingwood	3 "	30	Hamilton Coffee & Spice Co., Hamilton.
" 23	" "	22405	J. W. Ortwiens, Hensal	3 "	30	F. F. Dalley, Hamilton..
" 24	" "	22416	Ryan & Russell, London	3 "	30	London Grocery & Spice Co., London, Ont.
			<i>District of Manitoba—W. M. Conklin, Inspector.</i>			
Sept. 11	Lemon Extract.	25570	White Star Mfg Co., Winnipeg.	3 bots.	50	White Star Mfg Co., Winnipeg.
" 11	" "	25571	The Dyson Co., Winnipeg	3 "	45	The Dyson Co., Winnipeg
" 11	" "	25572	Martin, Bole, Wynne Co., Winnipeg.	3 "	40	Martin, Bole, Wynne Co., Winnipeg.
" 11	" "	25573	Codville & Co., Winnipeg	3 "	45	Codville & Co., Winnipeg.
" 23	" "	25556	Tritt & Shragge, Neepawa	3 "	60	" " "
" 23	" "	25559	Wright & Co., Minnedosa	3 "	75	Bole Drug Co., "
" 24	" "	25561	Chapman & Co., Strathclair	3 "	75	Campbell Bros & Wilson, Winnipeg.
" 24	" "	25562	W. H. Speer, Shoal Lake....	3 "	75	Martin, Bole, Wynne Co., Winnipeg.
" 26	" "	25565	S. Schooler, Gladstone	3 "	75	Blue Ribbon Mfg Co., Winnipeg.
" 26	" "	25569	J. O'Reilly, Portage la Prairie	3 "	75	McLaren's, Hamilton....
			<i>District of Calgary—W. Fletcher, Inspector.</i>			

There were no collection made in this district.

LEMON EXTRACT—Continued.

RESULTS OF ANALYSIS.

Inspector's Report.

Inspector's Report.	Refractometer Work.											
	Specific Gravity of Sample.	Approximate Alcohol.	VOLUME.	Tube.	Equivalents Litre.	Oil—Volume.	Tube.	Equivalents in 2-dm.	Oil—Volume.	Tube.	Equivalents Litre.	p. c.
	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.
0.9656 24.69 30.04 + 0.5	0.9	0.9806	30.64	24.5	6.92	6.14	None.					
0.9700 21.31 26.04 + 0.3	0.1	0.9908	26.84	24.0	5.94	5.37	"					
0.9650 25.14 30.57 + 0.6	0.2	0.9895	30.96	25.0	6.50	6.21	"					
0.9633 30.83 37.14 + 0.4	0.1	0.9674	38.16	27.0	7.58	7.68	"					
0.9680 22.85 27.86 + 0.5	0.2	0.9904	28.04	22.9	5.33	5.62	"					
0.9690 22.08 25.95 + 0.6	0.2	0.9907	27.12	23.5	5.66	5.44	"					
0.9631 22.77 27.77 + 0.2	0.1	0.9904	28.04	24.0	5.94	5.62	"					
0.9708 29.08 25.27 + 0.3	0.1	0.9909	26.52	23.8	5.83	5.31	None.					
0.9678 23.90 28.04 + 0.5	0.2	0.9903	28.36	24.0	5.94	5.69	"					
0.9545 31.94 38.46 + 0.5	0.2	0.9873	38.48	27.5	7.83	7.73	"					
0.9633 30.83 37.14 + 0.5	0.2	0.9876	37.48	27.0	7.58	7.53	"					
0.9762 16.31 20.06 + 0.7	0.2	0.9928	20.64	22.0	4.82	4.12	"					
Sheriff's Extract.....	0.9423 38.61 45.83 + 0.5	0.2	0.9831	46.08	31.6	7.54	9.29	"				
.....	0.9709 20.38 25.17 + 0.4	0.1	0.9911	25.92	23.2	5.49	5.19	"				
.....	0.9682 22.69 27.68 + 0.5	0.2	0.9905	27.76	23.8	5.83	5.56	"				
.....	0.8962 76.79 82.12 + 9.5	2.9	0.9760	80.96	45.0	17.23	1.46	"				
.....	0.9740 18.98 22.18 + 0.2	0.1	0.9920	23.42	22.2	4.93	4.62	"				
.....	0.8927 61.21 68.83 + 3.4	1.0	0.9789	69.04	45.0	17.23	14.00	None.				
.....	0.9440 37.67 44.79 + 0.5	0.2	0.9848	47.16	30.8	9.65	9.50	"				
.....	0.8823 65.71 73.03 + 5.4	1.6	0.9782	71.68	39.0	14.19	14.55	"				
.....	0.9582 29.73 35.89 + 0.2	0.1	0.9875	36.84	27.0	7.58	7.47	"				
.....	0.9645 25.30 30.98 + 0.6	0.2	0.9805	30.96	24.0	5.94	6.21	"				
.....	0.8795 66.91 74.13 + 5.0	1.5	0.9770	73.44	41.5	15.46	14.91	"				
.....	0.8708 70.32 77.36 + 9.6	3.0	0.9775	75.12	40.0	14.73	15.25	"				
.....	0.8788 67.21 74.40 + 4.5	1.4	0.9779	73.44	40.0	14.73	14.91	"				
.....	0.9269 46.93 53.77 + 0.9	0.3	0.9820	54.08	32.3	10.49	10.92	"				
.....	0.9425 38.50 45.71 + 0.8	0.3	0.9852	45.76	29.5	8.92	9.91	"				

EXAMINATION OF

Date of Collection.	Nature of Sample.	No. of Sample.	Name and Address of Vendor.	COST.		Name and Address of Manufacturer or Furnisher.
				Quantity.	Value.	
1905.			District of British Columbia— J. E. Millar, Inspector.		Cts.	
Aug. 15	Lemon Extract.....	26984	H. Albert, Vancouver	3 bots.		60 B. C. Canning Co., Van-
" 16	"	26990	Watson and Hall, Victoria..	3 "		couver.
" 15	"	26973	J. F. May, Vancouver.....	3 "		60 The Pioneer Coffee and
" 15	"	26974	C. E. Turner "	3 "		Spice Co., Victoria.
" 15	"	26975	The London Grocery Co., Van-	3 "		75 Shirif's, Toronto.....
" 15	"	26976	couver.	3 "		75 The Pure Gold Mfg Co.,
" 15	"	26980	H. A. Edgett & Co., Van-	3 "		Toronto.
" 16	"	26999	couver.	3 "		75 Robinson Mfg. Co.,
" 16	"	28004	J. Moffat, Victoria.....	3 "		Toronto.
" 16	"	28006	West End Grocery, New West-	3 "		60 The Hudson Bay Co.,
			minster.	3 "		Winnipeg.
						75 Seely Mfg. Co., Detroit &
						Windsor.
						60 Imperial Extract Co.,
						Toronto.
						60 Hamilton Coffee & Spice
						Co., Hamilton, Ont.
						45 B. C. Canning Co., Van-
						couver.

Samples made in the laboratory from whole lemon peel—not the outer pericarp only.....
 " " in strict accordance with B. P. directions.....

Determinations of lemon oil in solution were made daily during the period of seven (7) days ; and further increase occurred during the seven-day period.

LEMON EXTRACT—*Concluded.*

Inspector's Report.	RESULTS OF ANALYSIS.											
	Approximate Alcohol				Refractometer Work.							
	P. c.	P. c.	P. c.	P. c.	P. c.	P. c.	P. c.	P. c.	P. c.	P. c.	P. c.	P. c.
	Specific Gravity of the Sample.	Weight.	Volume.		Rotation in 2-dm. Tube.		Equivalent Lemon Oil—Volume.		Specific Gravity of Oil—Free Extract Diluted.		Alcohol Calculated —Volume.	
	P. c.	P. c.	P. c.	P. c.	P. c.	P. c.	P. c.	P. c.	P. c.	P. c.	Scale Reading.	
	0.9434	37.00	45.16	+ 0.4	0.1	0.9853	45.40	30.2	9.30	9.14	No. v.	
	0.9584	29.60	35.74	+ 0.3	0.1	0.9881	35.84	27.0	7.58	7.29	n	
	0.9384	40.00	47.90	+ 0.4	0.1	0.9844	48.32	31.0	9.76	9.79	n	
	0.9564	41.00	49.07	+ 0.2	0.1	0.9841	49.69	31.0	9.76	10.00	n	
	0.9729	19.67	24.03	+ 0.3	0.1	0.9916	24.40	22.4	5.04	4.87	n	
	0.9257	47.50	55.27	+ 1.0	0.3	0.9836	55.24	34.0	11.43	11.15	n	
	0.8988	58.59	66.34	+ 3.8	1.2	0.9810	61.20	40.7	14.08	12.38	n	
	0.9615	27.57	33.89	+ 0.3	0.1	0.9857	33.80	26.0	7.06	7.78	n	
	0.9403	39.65	46.97	+ 0.3	0.1	0.9802	45.76	30.5	9.48	9.21	n	
	0.9839	10.15	12.58	+ 0.2	0.1	0.9655	12.88	19.0	2.83	2.56	n	
	0.8744	69.04	76.05	+ 1.7	0.5	0.9777	74.32	43.8	16.43	15.06	n	
	0.8733	68.67	75.72	+ 4.4	1.4	0.9779	73.44	44.5	16.98	14.91	n	

results obtained as follows:—1st day = 1.0%, 2nd day = 1.2%, 3rd day = 1.2%, 4th day = 1.4%. No