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Various pagings.

In Sessional paper No. 4, page xli, lxi & lxxii are incorrectly numbered
page xl, lx & xxii.

In Sessional paper No. 4, Appendix I, page 18 & 46 are incorrectly
numbered page 1 & 6.

SESSIONAL PAPERS.

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FOURTH SESSION OF THE THIRD PARLIAMENT

OF THE

DOMINION OF CANADA.

SESSION 1877.



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- No. 2... **PUBLIC ACCOUNTS OF THE DOMINION OF CANADA**:—For the fiscal year ended 30th June, 1876.
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 —————**SUPPLEMENTARY**:—For the year ending 30th June, 1877, for Fisheries.
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 —————For the year ending 30th June, 1878.

- No. 3... **POSTMASTER GENERAL**:—Report of, for the year ending 30th June, 1876.

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- No. 4... **INLAND REVENUE**:—Report, Returns and Statistics of the Inland Revenues of the Dominion of Canada, for the fiscal year ended 30th June, 1876.
 —————**SUPPLEMENT No. 1**:—Canal Statistics for 1876.
 —————**SUPPLEMENT No. 2**:—Report, Weights and Measures for 1876.
 —————**SUPPLEMENT No. 3**:—Report, Adulteration of Food for 1876.

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- No. 5... **MARINE AND FISHERIES**:—Ninth Annual Report of the Department of, for the fiscal year ended 30th June, 1876.
 —————**SUPPLEMENT No. 1**:—List of Lights on the Coasts, Rivers and Lakes of the Dominion of Canada, on the 31st December, 1876.
 —————**SUPPLEMENT No. 2**:—Report of the Chairman of the Board of Steam-boat Inspection, for the calendar year ended 31st December, 1876.

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- MARINE AND FISHERIES**:—**SUPPLEMENT No. 3**:—Reports on the Meteorological, Magnetic and other Observatories of the Dominion of Canada, for the year ended 31st December, 1876.
 —————**SUPPLEMENT No. 4**:—Report of the Commissioner of Fisheries for the year ending 31st December, 1876.

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- No. 6... PUBLIC WORKS:—General Report of the Minister of, for the fiscal year ended 30th June, 1876.
- Report of the Chief Engineer, on the progress of Canal Enlargement between Lake Erie and Montreal.
- WATER SUPPLY, PUBLIC BUILDINGS:—Agreement between the Water Commissioners of the City of Ottawa and Her Majesty Queen Victoria, for the supply of water to the Parliament and Departmental Buildings, Workshops, and Post Office, &c., Ottawa and Rideau Hall. (*Not printed.*)
- No. 7... MILITIA:—Report on the State of the Militia of the Dominion of Canada, for the year 1876.
- No. 8... AGRICULTURE:—Report of the Minister of Agriculture for the Dominion of Canada for the calendar year 1876.

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- No. 9... SECRETARY OF STATE FOR CANADA:—Report of, for the year ended 31st December, 1876.
- No. 10... NORTHERN RAILWAY COMMISSION:—Message with Report of a Commission appointed by Order in Council of 22nd July, 1876, to enquire into the affairs of the Northern Railway Company of Canada.
- No. 11... INTERIOR:—Report of the Department of the Interior, for the year ended 30th June, 1876.
- No. 12... INSURANCE:—Report of the Superintendent of, for the year ending 31st December, 1876.
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- Abstract of Statements of Insurance Companies in Canada, for the year 1876.
(*In advance of the Report of the Superintendent of Insurance.*)
- ROYAL CANADIAN INSURANCE COMPANY:—Return to Address, Reports of, which may have been made, in conformity with 36 Victoria, chapter 99, section 16, and 31 Victoria, chapter 48. Also, Reports respecting the business carried on by the said Royal Canadian Insurance Company, in the United States of America, in conformity with 31 Victoria, chapter 48, of the Acts of Parliament of Canada, and the Forms B. and C. of the said Acts. (*Not printed.*)
- A full and complete statement of the property and affairs of the Canada Agricultural Insurance Company, incorporated in 1872, by the Act of Canada, 25 Victoria, chapter 104—such statement to be duly sworn to as required by the Act of Canada, 38 Victoria, chapter 20, and to exhibit a List of the Stockholders, with the amount subscribed for, the amount paid thereon, and the residence of each Stockholder, &c., &c. (*Not printed.*)
- No. 13... MINISTER OF JUSTICE—MISSION TO ENGLAND:—Relating to Extradition of Criminals; Maritime Jurisdiction upon the Inland Waters, and of the Royal Instructions and Commission to the Governor General, particularly with reference to the prerogative of Pardon.
- No. 14... TREATY OF WASHINGTON:—Return to Address, Correspondence between the Government of the Dominion, and the Government of the United States, respecting the alleged violation of the Treaty of Washington.
- Report of the Committee of the Privy Council which had under consideration the long and serious delays that had arisen in the organization of the Commission that was to have met at Halifax for the consideration of certain articles in the Treaty of Washington.
- Correspondence which may have taken place on Article XX of the Washington Treaty. (*Not printed.*)

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- No. 15... PENITENTIARIES:—Report of the Minister of Justice on, for the year ended 31st December, 1876.
- No. 16... LIBRARY OF PARLIAMENT:—Report of the Librarian on the state of.
- No. 17... EXTRADITION OF PRISONERS:—Return relating to cases of Extradition of Prisoners under Treaty between Great Britain and the United States.

- No. 18... **BANKS**:—List of Shareholders of the several Banks of the Dominion of Canada, in compliance with Act 34 Vic., cap. 5, sec. 12. [*Not printed.*]
- No. 19... **BAPTISMS, MARRIAGES AND BURIALS**:—General Statement of, for certain Districts in the Province of Quebec, for the year 1876. [*Not printed.*]
- No. 20... **STATUTES**:—Official Return of the distribution of the Statutes of the Dominion of Canada, being 39 Victoria, Third Session of the Third Parliament, 1876. [*Not printed.*]
- No. 21... **SUPERANNUATION**:—Statement of Allowances and Gratuities under the Act 33 Vic., cap. 4.
- No. 22... **STEAM FIRE ENGINES**:—Return to Order, Statement of all Steam Fire Engines imported into the Dominion of Canada, and the Country whence imported, from 1st July, 1867, to 22nd March, 1876. [*Not printed.*]
- No. 23... **UNFORESEEN EXPENSES**:—Statement of Payments charged to Unforeseen Expenses under Orders in Council, from 1st July, 1876, to date, in accordance with the Act 39 Vic., cap. 1, Schedule B. [*Printed for distribution only.*]
- No. 24... **NEW SOUTH WALES EXHIBITION**:—Statement of Expenditure on account of New South Wales Exhibition, under authority of Special Warrant of His Excellency the Governor General, dated 21st December, 1876, for \$25,000. [*Not printed.*]
- No. 25... **INTERCOLONIAL RAILWAY**:—Statement of all claims made by private individuals or corporations in relation to the construction of the Intercolonial Railway, within the limits of the Province of Quebec. [*Not printed.*]
- Names of the Valuers employed on the Intercolonial Railway, in the Counties of Temiscouata and Rimouski, for the purchase of lands and the valuation of damages. [*Not printed.*]
- Claims filed with the Government for damages caused by the expropriation of lands in the said Counties, and the amount allowed by the Valuator on each of the said claims. (*Not printed.*)
- Statement shewing the amount which the Government of Canada have incurred in the construction of the Branch around Courtney Bay towards the Ballast Wharf, at the City of St. John, N.B.; and for the purchase of the Rankin Wharf Property for a deep water terminus for the said Railway. [*Not printed.*]
- Contract for the Iron Roof of the Station House, to be erected at Halifax; together with Tenders for the same.
- Tenders received for the erection of the Passenger Station at Halifax; correspondence, &c. [*Not printed.*]
- Correspondence in connection with payments made to J. F. B. McCreedy and others in King's County, for alleged damage sustained from the Intercolonial Road from fire and other causes. [*Not printed.*]
- Correspondence between the authorities of the City of Saint John, N.B., and the Dominion Government, in the matter of the Courtney Bay Extension of the Intercolonial Railway to the Ballast Wharf and ground required for the Works. [*Not printed.*]
- Correspondence between the Government and the interested parties of the Parish of Bic, with reference to the change of site of the Railway Station at the said place;—also with the interested parties of the Parish of St. Octave de Métis, and neighbouring Parishes, asking that the Station at St. Octave, be placed in a more convenient situation. [*Not printed.*]
- Correspondence between the workmen on Section 8 of the Intercolonial Railway and the Government, in relation to the non-payment of their wages for work done under the direction of John O'Donnell, agent of Duncan McDonald, contractor for the said section. [*Not printed.*]
- Statement of accidents which have occurred on the Intercolonial Railway in the County of Northumberland—the number of cattle killed—with the causes of such accidents—with a list of claims and amounts paid. [*Not printed.*]
- Statement shewing the monthly sales of Season and commutation tickets, at each Station of the Intercolonial Railway for a period of eighteen months preceding the 31st December last. [*Not printed.*]

- No. 25... INTERCOLONIAL RAILWAY :—Statement shewing all claims made against the Intercolonial Railway for damages or loss of any kind sustained by private individuals resulting from working the railway during the year 1876. [*Not printed.*]
- Statement giving full information in relation to the arrangement made between the Government and the Pullman Palace Car Company, in pursuance of which their cars are run on the Intercolonial Railway. [*Not printed.*]
- Statement shewing the various tariffs for the carriage of freight on the Intercolonial Railway, which have been in operation since 1st January, 1876, together with the changes made therein; and also shewing all special rates granted since 1st January, 1876, to persons and companies or particular stations. [*Not printed.*]
- Correspondence relating to property on the Marsh Road in the County of St. John, N.B., alleged to have been damaged by Fire from Locomotives. [*Not printed.*]
- Statement of Tenders made from the 30th June, 1875, to 31st December, 1876, &c., for Wheels, Axles, Springs and other principal supplies, and for Buildings, Snow Sheds, &c., including the names of the parties, who made such offers. [*Not printed.*]
- Correspondence with the Phoenixville Iron Company, or a person from a Company in the State of Pennsylvania, in relation to any offers for Bridge Superstructure, Iron Roofs, Turn-Tables, Engines, Cars, &c. since, 31st December, 1875. [*Not printed.*]
- Orders in Council and Correspondence in regard to the appointment of Mr. James McAlister to the position of Cashier of the Intercolonial Railway, the creation of the office of Dominion Auditor at Moncton, the transfer of Mr. James McAlister thereto, the appointment of Mr. Charles D. Thompson, to the position of Cashier, the subsequent removal of Mr. Thompson, the abolition of the office of Dominion Auditor and the re-appointment of Mr. James McAlister to the office of Cashier; also in regard to the subsequent provision made for Mr. Thompson. [*Not printed.*]
- Statement of Accidents which have occurred on the Intercolonial Railway since 1st July last, the locality and cause of each, and damage done, &c. [*Not printed.*]
- Contracts for the conveyance of Mails between Wallace in the County of Cumberland and Greenville Station on the Intercolonial Railway, supplying the several way offices at Wallace Bridge, Six Mile Road, &c., to 1st November last when the delivery for these offices was changed to Wentworth Station, with the Contract for the latter service and the amount paid therefor. (*Not printed.*)
- Return of all monthly measurements and estimates for the various kinds of work done on Section No. 16, Intercolonial Railway, while under contract to Messrs. King & Gough, and subsequently under contract to J. O. Gough, shewing the actual quantities and kinds of all work executed and returned, &c. [*Not printed.*]
- Correspondence relating to Coal alleged to be detained, forfeited or misappropriated. [*Not printed.*]
- Correspondence in pursuance of which the Officers of the Intercolonial Railway are insured with the Guarantee Company of Canada. [*Not printed.*]
- Statement showing the authority under which two dwelling-houses with stables and outbuildings were erected during the past summer, at Moncton, for the use of the resident Engineer and Traffic Superintendent of the Intercolonial Railway; the amount authorized to be expended and the amount actually expended. [*Not printed.*]
- Expenses incurred for changing the gauge of the Intercolonial Railway, and showing how the expenditure is classified in the Railway Accounts. [*Not printed.*]
- Description and cost of each of the works of the Intercolonial Railway, not chargeable to ordinary maintenances, which have been constructed during the two years ending 31st December, 1876. [*Not printed.*]
- Statement shewing (1st) the arrangement made for insuring the Employés of the Intercolonial Railway against accidents; (2nd), the monthly deductions made from the wages or salaries on account of said insurance; and (3rd), the particulars of all amounts paid out of the Railway on account of such insurance. [*Not printed.*]

- No. 25... **INTERCOLONIAL RAILWAY** :—Statement of all expenditures made in constructing restaurant, enlarging the store-house, erecting freight-house, &c., and other such work done in the railway station yard at Moncton during the year 1876. [*Not printed.*]
- Return showing the number and names of all persons who have passed free on the Intercolonial Railway and its branches; from the 1st day of January, 1876, to the 1st day of March, 1877, stating authority, and for what cause such free passages were given. [*Not printed.*]
- Return showing the total cost of the Superintendent's Palace Car, so called, including the work done thereon by the artisans employed by the railway authorities, the extra cost of running the same, &c. [*Not printed.*]
- Return of the salaries or perquisites received by the General Superintendent and all other officers and employés of the said railway, including Conductors, Station Masters and Ticket Agents. [*Not printed.*]
- Return of the resident employés on the Intercolonial Railway within the County of Northumberland—the date of their appointment—when they were located or stationed in their present positions—the nationalities of the several individuals, and the number of them which were at the time of their appointment residents of the said County, with the rate of wages which they respectively receive. [*Not printed.*]
- No. 26... **JESUIT BARRACKS** :—Return and Supplementary Return to Address, Correspondence between the Dominion Government, and the Government of Quebec, relating to the Jesuit Barracks in the City of Quebec, &c.
- No. 27... **SUPREME COURT** :—General Rules and Orders made by the Judges of the Supreme and Exchequer Courts since last Session. [*Not printed.*]
- Return to Address, Number of suits instituted before the Supreme Court; and of the number of Judgments rendered by the said Court. [*Not printed.*]
- Return to Address, Correspondence between the Government of the Province of New Brunswick and the Dominion Government, on the subject of obtaining the opinion of the Supreme Court on the question of the powers of the Provincial Legislature, relative to the granting or withholding of licenses to sell intoxicating liquors.
- No. 28... **MCGILL COLLEGE** :—Copy of every contract, deed or agreement entered into between the Government of the Dominion of Canada and McGill College, concerning an immovable, situate in the City of Montreal, known by the name of the Crystal Palace, and heretofore possessed by the Board of Arts and Manufactures, and subsequently by the Council of Arts and Manufactures, of the Province of Quebec. [*Not printed.*]
- No. 29... **IMMIGRATION DEPARTMENT, LONDON** :—Return to Address, Statement of the amounts expended on behalf of the Dominion in the Government Immigration Department in London, England, and all expenditures connected therewith, from the 30th June to 1st January last; also, Correspondence between the Dominion Government and the Agent General of Canada, in London, respecting changes in the Immigration Department at London. [*Not printed.*]
- No. 30... **ADVERTISING** :—Return to Address, Statement showing the newspapers in which advertising has been done by the Government for the years 1872, 1873, 1874 and 1875, in each of the Provinces of the Dominion, &c. [*Not printed.*]
- Return to Order, Statement of the expenses during the years 1874, 1875 and 1876, in advertising on behalf of the Government or any public service in the public journals of the Dominion; also, the amount paid in subscriptions.
- No. 31... **BONDS AND SECURITIES** :—Statement of Bonds and Securities registered in the Department of the Secretary of State of Canada, dated 16th February, 1877. [*Not printed.*]
- No. 32... **VIEUX CHATEAU ST. LOUIS** :—Return to Address, Correspondence between the Dominion Government and the Government of the Province of Quebec, relating to an exchange of the property called "Vieux Chateau St. Louis," in the City of Quebec, for that of Hospital and Officers' Quarters, in St. Louis Street of the said City.
- No. 33... **HARBOUR COMMISSIONERS, MONTREAL** :—Return to Address, Statement of all salaries, fees and indemnity paid by the Harbour Commissioners of Montreal, to any member or employé of the said Harbour Commission, since 1872. [*Not printed.*]
- No. 34... **MILITARY COLLEGE, KINGSTON** :—Return to Order, Number of candidates that have come forward for admission to the Military College at Kingston, from each Province, distinguishing those of French origin from the others. [*Not printed.*]

- No. 35... FINANCIAL AGENTS, &c.:—Return to Order, Statement of all moneys lying at the credit of the Dominion in any bank, or in the hands of any financial agent, or other persons with whom such moneys are deposited in Canada or elsewhere. [*Not printed.*]
- No. 36... CHENAL ECARTÉ, &c.:—Return to Order, All expenditure in detail incurred in dredging a channel at the entrance of the Chenal Ecarté, into Lake St. Clair. [*Not printed.*]
- No. 37... FISHERMEN, ST. LAWRENCE :—Return to Address, Correspondence between the Federal Government and Local Government of the Province of Quebec, respecting the distressing condition of the resident fishermen and traders located on the North Coast of the River St. Lawrence, within the Dominion. [*Not printed.*]
- No. 38... WALLACE AND MALAGASH :—Return to Order, Contract for the conveyance of the Mail between Wallace and Malagash, in the County of Cumberland, &c. [*Not printed.*]
- No. 39... LOAN :—Return to Order, Prospectus issued by the Hon. Minister of Finance in London for the last Loan—a Statement of the time allowed for the reception of tenders, and the period when the reception of Tenders was closed, with the several amounts offered by parties tendering, and the amounts allotted to them respectively.
- No. 40... MANUFACTURED GOODS :—Return to Order, Showing the general nature and value of all Manufactured Goods imported into Canada from the United States in the years 1874, 1875, and 1876.
- No. 41... MANITOBA :—Return to Address, Letters between the Dominion Government and the Government of Manitoba, respecting the relief to be given to settlers. [*Not printed.*]
 ————Return to Order, Returns of all lands surrendered by the Dominion Government to the Government of Manitoba, for road purposes. [*Not printed.*]
 ————Return to Order, Correspondence relating to the distribution of Half-breed lands, in the Province of Manitoba. [*Not printed.*]
- No. 42... RAILWAYS, NEW BRUNSWICK :—Return to Address, Correspondence between the Government of Canada or Companies in New Brunswick, since the 1st January, 1874, in relation to aid to be given to the construction of Railways in that Province. [*Not printed.*]
- No. 43... CAPITAL OFFENCES :—Return to Order, All convictions for capital offences between the 1st July, 1867, and the 31st December, 1876, showing the names of the convicts, the nature of the crime, the action of the Executive, and the date of such action.
- No. 44... LORANGER, HON. MR. :—Return to Address, Petitions of T. D. Latour and others, dated the 5th June, 1874, and the 2nd November, 1875, presented to the Government, concerning the Hon. Mr. Justice Loranger, and of all correspondence relating thereto. [*Not printed.*]
 ————Return to Address, Petition of J. B. Brousseau, Esq., of the Town of Sorel, dated the 24th February, 1876, in relation to Mr. Justice Loranger. [*Not printed.*]
- No. 45... SURGEONS ON BRITISH STEAMERS :—Return to Address, Correspondence between the Government of Canada and the Imperial Government or any Steamship Company or private individual, touching the qualifications of Surgeons on British Steamers, or other passenger ships sailing to, or from British ports.
- No. 46... DOMINION DAM :—Return to Order, All instructions or orders from the Department of Public Works relating to the destruction by force, last July, of the Dam called the Dominion Dam, on Devil Lake, in the County of Addington. [*Not printed.*]
- No. 47... VICTORIA BREAKWATER :—Return to Order, Reports in possession of the Department of Public Works, in connection with the Victoria Breakwater, Wood Islands, Prince Edward Island; also all correspondence relating to the same, received from the Government of Prince Edward Island. [*Not printed.*]
- No. 48... CITADEL OF QUEBEC :—Return to Order, Contracts between the Government and any person or company for the execution of work at the Citadel of Quebec in 1874 and 1875; 2nd. Copies of all arrangements made for the execution of any portion of the said works. [*Not printed.*]
- No. 49... RAILWAYS IN NOVA SCOTIA :—Return to Order, Special rates accorded to any companies or individuals for the conveyance of freight over the Railways in Nova Scotia or New Brunswick, with the names of the companies or individuals. (*Not printed.*)
- No. 50... RAILS :—Return to Order, Quantity of old Rails in the possession of the Government, shewing whether the same are of such a character as to be made available for the aiding in the construction of Branch Lines.

- No. 51... NOVA SCOTIA, INDIAN COMMISSIONERS:—Return to Order, The number of Commissioners for Indian Grants in Nova Scotia; the Counties over which each presides, and the amount annually placed in the hands of each. [*Not printed.*]
- No. 52... MORRIS, HON. ALEXANDER:—Return to Address, Instructions to the Honorable Alexander Morris, Lieutenant-Governor of the North-West Territories. (*Not printed.*)
- No. 53... WEIGHTS AND MEASURES ACT:—Return to Order, Instructions from the Department of Inland Revenue to Inspectors, in connection with the Weights and Measures Act; together with the names and salaries of each Inspectors, and Sub-Inspectors.
- Correspondence relating to the working of the Act on "Weights and Measures." (*Not printed.*)
- No. 54... VICE-ADMIRALTY, &C., COURT OF:—Return to Address, Correspondence between the Government of the Dominion, and of the late Province of Canada, and the Imperial Government, touching the extension of the Jurisdiction of the Court of Vice-Admiralty to the Inland Waters of Canada.
- No. 55... GRAND TRUNK RAILWAY:—Correspondence respecting disturbance on the line of the Grand Trunk Railway of Canada.
- Correspondence on the subject of the arrangements effected, permitting the carriages of the Intercolonial Railway Company to run over that section of the Grand Trunk Railway between Rivière-du-Loup and Point Lévis.
- No. 56... MARINE HOSPITAL, QUEBEC:—Return to Order, For Mr. Langmuir's Report on the Marine Hospital, at Quebec. (*Not printed.*)
- No. 57... PACIFIC RAILWAY:—Return to Address, Reports made as to the construction of the Georgian Bay Branch of the Pacific Railway, under contract by the Hon. A. B. Foster, together with a statement of the service or services for which the sum of \$109,000.50 has been paid to the said A. B. Foster on account of said contract. (*With Map.*)
- Correspondence between the Government and the Contractors for the construction of the Pacific Telegraph.
- Return to Order, Tenders received for the construction of Contract No. 15, Canadian Pacific Railway. (*Not printed.*)
- Return to Address, Papers connected with the awarding of Section 15 of the Canadian Pacific Railway, including copies of advertisements for tenders.
- Statement shewing the quantity of land purchased for railway purposes by the Government on the Kaminstiquia for a terminus of the Canadian Pacific Railway, the persons from whom said purchase was made, and the amount paid therefor. Also, a copy of all correspondence between the Government and the Municipality of Shuniah, Prince Arthur's Landing, touching the terminus of the said Railway, or aid thereto.
- Message with Correspondence having reference to the construction of the Canadian Pacific Railway.
- Statement showing cost of construction of Pacific Telegraph. (*Not printed.*)
- Contracts entered into for construction of the Canadian Pacific Railway, together with a Statement of sums expended in construction, in conformity with the provisions of the Act 37 Victoria, Chapter 14, Section 9. (*Not printed.*)
- No. 58... BLOOMSBURG:—Return to Order, Correspondence with the Postmaster General in reference to charges preferred against the Postmaster of Bloomsburg, in the County of Norfolk. (*Not printed.*)
- No. 59... PRINTING AND STATIONERY, POST OFFICE DEPARTMENT:—Return to Order, Showing the amounts paid for printing and stationery for the Post Office Department during the year 1875 and 1876 respectively, other than to the Parliamentary Printer and Contractor at Ottawa, &c.
- No. 60... COLLET, Mr.:—Return to Order, Correspondence and documents relating to the dismissal of Mr. Collet, as Postmaster of St. Henri, in the County of Lévis. (*Not printed.*)
- No. 61... LIVE STOCK—IMPORTS AND EXPORTS, &C:—Return to Order, Classified Return of imports and exports of live stock, showing place from whence it comes and destination; for each quarter, from March 1st, 1875, to January 1st, 1877, and for the month of January, 1877.

- No. 62... GREAT BRAS D'OR:—Return to Order, Correspondence regarding the Postmaster at Great Bras d'Or and the reason why McLeod did not get the office, after he was appointed. (*Not printed.*)
- No. 63... SEIZING AND LANDING OFFICERS.—Return to Order, Correspondence with John Baine, Angus Morrison and Charles S. Campbell, regarding their dismissals from office as Seizing and Landing Officers at Great Bras d'Or.
- No. 64... GYPSUM:—Return to Order, All Gypsum or Plaster of Paris imported from the United States into Canada, giving the Ports or places whence imported, as also the Ports in Canada where entered. (*Not printed.*)
- No. 65... SUGAR IMPORTED, &c:—Return to Order, Return from 1st January, 1875, to 1st January, 1877, showing the quantities of different grades of sugar imported from Europe, British and Foreign West Indies and the United States.
- No. 66... PARTRIDGE ISLAND RIVER, &c:—Return and Supplementary Return to Order, Correspondence relating to the improvement of the Harbor at the mouth of Partridge Island River. (*Not printed.*)
- No. 67... INGONISH HARBOR:—Return to Order, Tenders and Contracts for the construction of a Harbor at Ingonish, Nova Scotia, &c. (*Not printed.*)
- Return, Plans of Contract for building Ingonish Harbor (being part of Contract); also report of Engineer agreeing to curtailment of said original plans and specification, and the correspondence on that subject. (*Not printed.*)
- No. 68... SENATORS, ADDITIONAL:—Return to Address, Correspondence that has taken place between the Canadian and Imperial Governments since 1873, in reference to the appointment of additional Senators to the Senate, as provided by Clause 26 of the British North America Act.
- Return to Address, All correspondence between the Dominion and the Imperial Governments from the month of October, 1873, to 31st December, 1874, and relating to the appointment of Senators for the Dominion. (*Not printed.*)
- No. 69... CREIGHTON JOSEPH:—Return to Address, Correspondence with the Government relative to the appointing last year of Joseph Creighton, Shipping Officer for the Port of Lunenburg, Nova Scotia. (*Not printed.*)
- No. 70... LAKE HURON MAIL SERVICE, &c.:—Return to Address, Advertisement or notice issued calling for tenders for the performance of the Mail Service for the season of 1876, on Lakes Huron and Superior between the ports on Lake Huron and the Georgian Bay and Prince Arthur's Landing, Duluth, &c. (*Not printed.*)
- No. 71... MARINE HOSPITAL, SYDNEY:—Return and Supplementary Return to Order, All money expended in building a Marine Hospital at Sydney, Cape Breton. (*Not printed.*)
- No. 72... CARS ON RAILWAYS, INTERCHANGE OF, &c.:—Return to Order, Statement of any arrangement made between the Government Railways and the Grand Trunk Railway Company, for the interchange of cars and transportation of passengers and freight. (*Not printed.*)
- No. 73... RIVER SYDENHAM SURVEYS, &c.:—Return to Order, Statement in detail of all expenses incurred and moneys expended in connection with the surveys of the North Branch of the River Sydenham. (*Not printed.*)
- No. 74... BAIE ST. PAUL, &c.:—Return to Order, Mr. Kingsford's Report on the Piers at Baie St. Paul, Eboulements and Malbaie, in the summer of 1876. (*Not printed.*)
- No. 75... GODERICH HARBOR WORKS:—Return to Address, Orders in Council, having reference to the Goderich Harbor Works.
- No. 76... MILITIAMEN 1812 '15:—Return to Order, Shewing the names of all veterans who have proved their right to partake in the grant of \$50,000 voted last session by Parliament in favor of Militiamen of 1812 and '15.

CONTENTS OF VOLUME No. 9.

- No. 77... STEEL RAILS:—Return to Address, Statement showing the use which has been made, during the year 1876, of any portion of the Steel Rails purchased by the Government in the years 1874 and 1875.
- Return to Order, Statement of all accounts paid in connection with the purchase of 50,000 tons of Steel Rails, fastenings, &c., for the Pacific Railway.

- No. 78... **GOVERNMENT RAILWAYS, MARITIME PROVINCES**:—Return to Address, Shewing the number of tons of freight carried over the Government Railways in the Maritime Provinces, in the quarter ending December 31st, 1875. (*Not printed.*)
- No. 79... **ST. PETER'S CANAL, C.B.**:—Return to Address, All correspondence during the past year in relation to the enlargement of St. Peter's Canal, in the Island of Cape Breton. (*Not printed.*)
- No. 80... **DOMINION NOTES**:—Return to Address, Statement showing the amount of Dominion Notes that have been redeemed in gold from the first day of September, 1874, to the 31st December, 1875, showing the names of the banks or individuals making the demand, or to whom the money has been paid. (*Not printed.*)
- Return to Order, Accounts of Dominion Notes of the denomination of one and two dollars, payable in Victoria, which have been forwarded by Government to the Assistant Receiver-General for the Province of British Columbia, during each year, since the admission of that Province into the Dominion. (*Not printed.*)
- No. 81... **SYDNEY TO COW BAY, &c., MAILS**:—Return to Address, Contracts entered into during the year 1876, for the conveyance of Her Majesty's Mails from Sydney to Cow Bay, Little and Big Glace Bays, and Bridgeport, in the County of Cape Breton. (*Not printed.*)
- No. 82... **VOLUNTEER FORCE OF CANADA**:—Return to Order, The names of all the Deputy Adjutant-Generals and Brigade Majors on the Staff of the Volunteer Militia Force of Canada on the 1st day of January, 1876. (*Not printed.*)
- No. 83... **BARNARD, F. J.**:—Return to Address, Correspondence between the Government of Canada and F. J. Barnard, Esquire, Contractor for the Telegraph Lines in British Columbia, since the 26th May, 1875.
- Return to Order, Statement showing each sum of money paid to F. J. Barnard, Esquire, Contractor for the Telegraph Lines in British Columbia, since the 10th February, 1875. (*Not printed.*)
- No. 84... **EAGLE HARBOR**:—Return to Engineer's Report of the Survey of Eagle Harbor, in the County of Elgin, to decide on its suitability as a Harbor of Refuge; and map of the said Harbor. (*Not printed.*)
- No. 85... **SCOTT'S JUNCTION**:—Return to Order, Correspondence between the Inspector of Post Offices for the Quebec Division, in relation to the contract for carrying the Mail between Scott's Junction, in the County of Beauce, and Parish of St. Bernard, in the County of Dorchester. (*Not printed.*)
- No. 86... **NOVA SCOTIA, GREAT SEAL**:—Return and Supplementary Return to Address, All correspondence relating to the Great Seal of the Province, that has been affixed to all documents requiring the same since Confederation.
- No. 87... **GRAHAM, WILLIAM**:—Return to Order, Correspondence between Sarah Graham, Widow, and the Government, in reference to an application for aid in consequence of the reduction of salary and subsequent death of the late William Graham, at that time a Messenger of this House. (*Not printed.*)
- No. 88... **FORT FRANCIS LOCKS, &c.**:—Return to Address, All Orders in Council relating to the construction of Fort Francis Locks or Canal.
- No. 89... **PROVINCIAL ACTS, DISALLOWANCE OF**:—Return to Address, "All correspondence between the Federal and any of the Provincial Governments since the establishment of Confederation concerning the disallowance of Provincial Acts or the action on Provincial Bills reserved.
- Return to Address, Correspondence between the Imperial and Canadian Governments, concerning the mode of exercising the power of disallowance of Provincial Acts.
- No. 90... **RONDEAU LIGHTHOUSE**:—Return to Order, Shewing in detail the cost of erection of Lighthouse at the Harbor of Refuge at Rondeau. (*Not printed.*)
- No. 91... **NICOLAS RIOUX**:—Supplementary Return to Order, Correspondence between the Government and the Censitaires of the Seigniori Nicolas Rioux, in the County of Rimouski, in the matter of the tax which they pay to the Seigniors, instead of Statute days' labor (*les journées de Corvée*). (*Not printed.*)
- No. 92... **DOMINION POLICE**:—Annual Return under the Act 31 Victoria, chapter 73, section 6, shewing the average number of the Dominion Police employed during each month of the year, ended 31st December, 1876; the cost of pay, and of travelling expenses, expended in respect thereof. (*Not printed.*)

- No. 93.. MALT, DUTY ON:—Return to Order, Instructions issued from the Inland Revenue Department to its Officers throughout the Dominion, as to what time the additional duty on malt was to take effect. (*Not printed.*)
- Return to Order, Monthly Return of the malt taken out of bond each month from the 1st July, 1876, to the 28th February, 1877. (*Not printed.*)
- No. 94.. TOBIQUE INDIANS:—Return to Order, Correspondence between the Government and the Tobique Indians relating to the appointment of a resident agent at that place. (*Not printed.*)
- No. 95.. LE CRÉDIT FONCIER DU BAS CANADA:—A statement of the property and business assets and liabilities of a Company bearing the name of "Le Crédit Foncier du Bas Canada," incorporated under Chapter 102 of the Statutes of Canada, 36 Vic., (1873), &c. (*Not printed.*)
- No. 96.. "BERNE" POSTAL UNION:—Return to Address, All correspondence in regard to placing the Dominion of Canada in as favourable a position as any Foreign Country, under the provisions of the Postal Union made at "Berne" on the 9th October, 1874. (*Not printed.*)
- No. 97.. LAPSED BALANCES, &c.:—Return to Order, Showing all amounts carried over by Orders in Council, at the end of the financial year, under the authority of Chapter 2 of the Act of last Session; with copies of the Orders in Council, and a Statement of the amounts of such lapsed balances remaining unexpended at the end of three months from that date; together with a Statement of all amounts carried forward by Orders in Council, from 1st July, 1867, showing the sums actually expended in each case, and the Parliamentary authority sanctioning the same. (*Not printed.*)
- No. 98.. "NORTHERN LIGHT":—Return to Address, Showing the number of passages made by the Steamship *Northern Light* between Georgetown in Prince Edward Island and Pictou, or Pictou Island in Nova Scotia and back; the number of mails carried by the said Steamship, and the number of passengers carried by her on each passage. (*Not printed.*)
- Return to Order, Showing the total amount of cost of the Steamer *Northern Light*; also an account of any and all expenditure in connection with the said Steamer, down to the 31st January last. (*Not printed.*)
- Return to Order, Contract with Mr. Sewell for building the Steamer *Northern Light*; the Report of the Inspector and Government Agent connected with the building of the said Steamer. (*Not printed.*)
- No. 99.. MERCHANT SHIPPING:—Return to Address, Correspondence between the Government of Canada and Her Majesty's Government in relation to Legislation affecting Merchant Shipping. (*Not printed.*)
- Instructions given to Mr. William Smith, Deputy of the Minister of Marine and Fisheries, on his recent mission to England in connection with the above subject. (*Not printed.*)
- Correspondence had in relation to such mission between the Minister of Marine and Fisheries and the said Deputy with the Report of the said Deputy, in relation to such mission. (*Not printed.*)
- No. 100.. CANADIAN SHIPS SOLD IN FRANCE:—Return to Address, Correspondence between the Government of Canada, the Imperial Government and any other Governments or persons on the subject of the duty imposed on Canadian ships sold in France.
- No. 101.. STEAM COMMUNICATION, P. E. I.:—Return to Address, Statement showing what steps have been taken by the Government, touching the opening up of steam communication in the winter season, between Prince Edward Island and the mainland, in accordance with the terms of Union. (*Not printed.*)
- No. 102.. INTERNATIONAL EXHIBITION, PHILADELPHIA, 1876:—Report of the Canadian Commission of. (*Not re-printed for Sessional Papers.*)
- No. 103.. REVENUE PAID BY EACH PROVINCE, &c.:—Return to Order, Setting forth, as nearly as the officers of the Government can do so, the amount of the revenue paid by each Province of the Dominion, and the expenditures made therein on Dominion account during the past five years.
- No. 104.. NAVIGATION OF AMERICAN CANALS:—Return to Address, Correspondence between the Dominion, United States and Imperial Governments, respecting the navigation of American canals and rivers.
- No. 105.. COAL IMPORTED INTO THE DOMINION:—Return to Order, Quantities and value of the Coal imported into the Dominion of Canada for the six months ending 31st December, 1876.

- No. 106.. HORSE SHOE BAR CHANNEL, MIRAMICHI RIVER :—Return to Order, Correspondence between the Minister of Public Works and the officer in charge of the dredging improvements and deepening of the Horse Shoe Bar Channel at the entrance of the Miramichi River. (*Not printed.*)
- No. 107.. ARICHAT WEST BREAKWATER :—Return to Order. Reports and plan of Arichat West Breakwater, in the County of Richmond, Nova Scotia. (*Not printed.*)
- No. 108.. SMELT FISHERIES, HARBOUR OF BATHURST :—Return to Address Orders, in Council, Rules and Regulations made in relation to the Smelt Fisheries in the Harbour of Bathurst. (*Not printed.*)
- No. 109.. PILOTAGE RETURNS, CAPE BRETON :—Return to Order, Returns from Pilotage Authorities of Cape Breton for the year 1876, showing the names of all Pilots, and the amount paid to each. (*Not printed.*)
- No. 110.. INTOXICATING LIQUORS, SALE OF, &c. :—Return to Address, Correspondence between the Government and the Lieutenant Governors of the different Provinces regarding the relative jurisdiction of the Dominion and Provincial Parliament over the manufacture and sale of Intoxicating Liquors. (*Not printed.*)
- No. 111.. LITTLE GLACE BAY, HARBOUR FEES, &c. :—Return to Order, Return of the Harbour Master for the Port of Little Glace Bay, N.S., for the year ending 31st December, 1876; shewing the amounts of Fees collected; the names of all vessels from which fees were collected; also any Correspondence in relation to the office of Harbour Master of the Port of Little Glace Bay, N.S. (*Not printed.*)
- No. 112.. TORONTO HARBOUR :—Return to Order, Statement shewing the extent and character of the Works carried on in the improvement of the Toronto Harbour during the past year. (*Not printed.*)
- No. 113.. LONG ISLAND BRIDGE BY-WASH, &c. :—Return to Order, Correspondence between the Government and the Council of the County of Carleton respecting a Bridge over the By-Wash at Long Island. (*Not printed.*)
- No. 114.. CULBUTE CANAL :—Return to Order, Correspondence between the Department of Public Works and the Engineer in charge of the Culbute Canal, in reference to the petition of Elizabeth Sullivan, of the Township of Pembroke, in the County of Renfrew, praying for compensation for damages alleged to have been sustained by her, through the construction of a Dam at the said Culbute Canal. (*Not printed.*)
- No. 115.. PORT HOOD HARBOUR :—Return to Order, Reports and Plans of Port Hood Harbour, in the County of Inverness, made by the Engineers under the direction of the Dominion Government. (*Not printed.*)
- No. 116.. RIDEAU RIVER, VILLAGE OF WELLINGTON :—Return to Address, Correspondence between the Government, and the Council of the County of Carleton, respecting a Bridge across the Rideau River, at the Village of Wellington. (*Not printed.*)
- No. 117.. ST. JOHN RIVER, N.B. :—Return to Order, Reports made by the Engineer or Engineers in charge of Public Works on the improvement of the Navigation of the St. John River, N.B., since June, 1871. (*Not printed.*)
- No. 118.. JUDICIAL STAFF, MONTREAL :—Return to Address, Correspondence since last Session, between the Federal and the Quebec Governments, concerning the Judicial Staff of the District of Montreal. (*Not printed.*)
- No. 119.. CABLE COMPANIES, &c. :—Return to Address, Correspondence between the United States Cable Company The Anglo-American Telegraph Company and any other Marine or Telegraph Company and the Government, as well as copies of all Orders in Council affecting the same, since the twenty-first day of March, 1876.
- No. 120.. MONTREAL HARBOUR COMMISSIONERS :—Return to Order, Statement as exact as possible, shewing the amount paid by each Steamboat, to the Harbour Commissioners of Montreal, during the season 1875-76, for wharfage dues,—together with the name and length of such Steamboat. (*Not printed.*)
- No. 121.. MORRIS, HON. ALEXANDER :—Return to Address, Instructions to the Honourable Alexander Morris, Lieutenant-Governor of the North-West Territories; also copies of all Orders in Council relative to the said Territories since their organization, and not already published; also copies of all reports and official correspondence between the Lieutenant-Governor and the Dominion Government from the date of his appointment.

- No. 122. **ASPY BAY HARBOUR, VICTORIA**:—Return to Order, Report of the Government Engineer, on the practicability of opening Aspy Bay Harbour, Victoria, so as to admit vessels of certain tonnage, in the year 1872. (*Not printed.*)
- No. 123. **POST OFFICES AND CUSTOM HOUSES OF THE DOMINION**:—Return to Order, Shewing the number of Post Office and Custom House Buildings owned by the Dominion, designating those built since 1867; the names of the Cities and Towns where the same are situated. (*Not printed.*)
- No. 124. **ESQUIMAULT, GRAVING DOCK**:—Return to Address, Correspondence by telegraph or otherwise respecting the Graving Dock at Esquimault since July, 1874. (*Not printed.*)
- No. 125. **QUEBEC TO LAKE ST. JOHN, RAILWAY**:—Return to Order, Correspondence respecting the grant by the Dominion Government of a sum of money, to assist in the construction of the Railway from Quebec to Lake St. John. (*Not printed.*)
- No. 126. **MAIL BAG, LOSS OF, &c.**:—Return to Order, Correspondence between the Postmaster General and the Post Office Inspector at Halifax and other Post Office officials, with reference to the loss of a Mail Bag between Truro and Halifax. (*Not printed.*)
- No. 127. **MOWAT, JOHN**:—Return to Order, Commission or other document appointing John Mowat a Fishery Officer in the County of Restigouche, in the Province of New Brunswick. (*Not printed.*)
- No. 128. **DEEP-SEA WEIRS OR POUNDS**:—Return to Order, Number of persons who have obtained Licences or permission from the Department of Marine and Fisheries to erect Deep Sea Weirs or Pounds for the purpose of capturing Fish at the Head-lands or Capes of the Maritime Provinces. (*Not printed.*)
- No. 129. **NOTRE DAME DE GRACE AND STE. CUNEGONDE, P.Q.**:—Return to Order, Petitions respecting the establishment of a Post Office at Notre Dame de Grace, near Montreal, and of another at Ste. Cunégonde, part of the territory of the Town of St. Henri, in the County of Hochelaga, recently erected into a separate Municipality. (*Not printed.*)
- No. 130. **NORRIS, J. G.**:—Return to Address, Correspondence with reference to the appointment of Mr. J. G. Norris, as Deputy Collector of Customs, Kootenay, British Columbia. (*Not printed.*)
- No. 131. **SCHOONER "NAPIER"**:—Return to Order, Correspondence connected with the seizure of the Schooner *Napier*, in Ingonish, in the year 1872, for smuggling, and a statement showing if the Hon. William Ross has redeemed his bonds given for the release of said vessel. (*Not printed.*)
- No. 132. **WARREN, WM.**:—Return to Order, Correspondence relating to the superannuation of William Warren, Esq., late Collector of Customs for the Port of Whitby, Ontario. (*Not printed.*)
- No. 133. **VICTORIA AND KOOTENAY, CUSTOMS STATIONS**:—Return to Address, Correspondence between the Government and Mr. C. T. Dupont, or any other parties, with reference to his inspection of the several Customs Stations between Victoria and Kootenay, in 1876.
- No. 134. **NEWCASTLE, ONT., FISH-BREEDING ESTABLISHMENT**:—Return to Order, Showing the title held by the Government to the land and other property connected with the Fish-breeding establishment at Newcastle, Ontario. (*Not printed.*)
- No. 135. **NEW BRUNSWICK, NON-TIDAL WATERS**:—Return to Order, All leases of the right to fish in the non-tidal waters of New Brunswick. (*Not printed.*)
- No. 136. **COVE FIELD, QUEBEC**:—Return to Order, Statement showing the instructions given for the division of the Ordnance property at Quebec, known as the Cove Field; the cost of dividing, &c. (*Not printed.*)
- No. 137. **GOVERNMENT DEPOSITS IN BANKS, &c.**:—Return to Order, Return of the Government deposits in the different Banks of the Dominion on the first day of each month, from January 1st, 1876, to January 1st, 1877, inclusive; and also at the agencies of such Banks and other Banking Houses in London.
- No. 138. **ILLICIT STILLS**:—Return to Order, Shewing the number of Illicit Stills seized by the Revenue Officers of the Dominion in 1873, '74 and '75. (*Not printed.*)
- No. 139. **CASCUMPEC HARBOUR**:—Return to Address, Survey and Report on the Improvement of Cascumpec Harbour, Prince Edward Island, made by C. E. Perley, Esq., C.E. (*Not printed.*)
- No. 140. **MONTREAL MUSEUM**:—Return to Address, Correspondence which has taken place between the Director of the Geological Survey and the Minister of the Interior since the 1st April, 1873, on the subject of removing the Staff and Museum from Montreal to Ottawa.

- No. 141.. **RIDEAU CANAL** :—Return to Order, Shewing the quantity and price of land purchased for the purposes of the construction and maintenance of the Kingston and Ottawa Division of the Rideau Canal. (*Not printed.*)
- No. 142.. **MAILS DELAYED, &c., GRAND TRUNK** :—Return to Order, Statement shewing the expenditure incurred by the Post Office Department for carrying the mails below Quebec, during the whole time when the Grand Trunk was stopped by snow, during the winters of 1874, 1875 and 1876. (*Not printed.*)
- No. 143.. **RAILWAY STATISTICS OF CANADA** :—Reports for the years 1875-76.
- No. 144.. **CIVIL SERVICE** :—Return, in part, to Order, For certain statistical information respecting the inside and outside Divisions of the Civil Service of Canada.
- Return to Order, for the names of persons appointed to office between the 1st of January and the 7th of November, 1873; the names of the officials whose salaries were increased during the same period; the names of those so appointed whose appointments were cancelled subsequent to the 7th of November. (*Not printed.*)
- No. 145.. **ENGINEERS' ESTIMATES, &c.** :—Return to Address, Reports and estimates of the Engineer upon the works proposed to be performed at the following ports or localities, namely:—Arisaig, N.S., Annapolis, N.S., &c., &c. (*Not printed.*)
- No. 146.. **GOVERNMENT OFFICIALS, P.E.I.** :—Return to Address, shewing the names of all Government Officials in Prince Edward Island, specifying nature of office held by each, date of appointment and amount of salary.
- No. 147.. **CHARBONNEAU AND CÔTÉ** :—Return to Address, A petition complaining of injustice done by the Montreal Harbour Commissioners, or by some person or persons in their employ, in the arbitrary dismissal of Pierre Charbonneau, Pierre Côté and several others employed on the works of the said Commissioners on the River St. Lawrence. (*Not printed.*)
- No. 148.. **BUSHBY, ARTHUR T.** :—Return to Address, Correspondence between the Dominion Government and the Local Government of British Columbia, relative to the appointment of a County Court Judge for the District of New Westminster in place of Arthur T. Bushby, deceased. (*Not printed.*)
- No. 149.. **BUFFALO IN N. W. T., PRESERVATION OF THE** :—Return to Address, Communications from the first Council of the North-West Territories in regard to the preservation of the buffalo; and all Orders in Council or Acts passed by the present Government of the North-West Territories having this object in view. (*Not printed.*)
- No. 150.. **PARRY SOUND HARBOUR** :—Return to Order, Engineer's Report of the survey of Parry Sound Harbour, made by Mr. Michaud, C.E., and others, in 1876. (*Not printed.*)
- No. 151.. **MARQUETTE, MAN., WOODLAND IN** :—Return to Order, Showing the quantity of woodland in the County of Marquette, and the number of licenses to cut wood, sold or issued by the Dominion Lands Office, in Manitoba, during the last three years, to persons not being actual settlers. (*Not printed.*)
- No. 152.. **RAILWAY FROGS, ACCIDENTS BY** :—Return to Address, Showing the number of accidents to persons caught in railway frogs; the points where the accidents occurred, and the particulars connected therewith; for the five years ending 31st December last. (*Not printed.*)
- No. 153.. **INDIAN LANDS, B.C.** :—Return to Address, Correspondence between the Local and the Dominion Governments during 1876, with reference to the adjustment of Indian lands, in British Columbia. (*Not printed.*)
- No. 154.. **KIDSTON, WILLIAM** :—Return to Order, Correspondence in connection with the defalcations of the ex-Collector of Customs, William Kidston, at the Port of Baddeck. (*Not printed.*)
- No. 155.. **COLWELL, WILLIAM** :—Return to Order, Correspondence in connection with the dismissal of William Colwell, locker in the Customs House Department, St. John, New Brunswick. (*Not printed.*)
- No. 156.. **CANADIAN SHIPPING, LIGHT DUES ON** :—Return to Address, Correspondence that may have passed during the past three years between the Government of Great Britain and the Government of this Dominion, relative to the abolition of light dues on Canadian shipping. (*Not printed.*)
- No. 157.. **FISHERIES, &c., ABOLITION OF** :—Return to Order, Papers relating to the abolition of fisheries in the rapids of the Richelieu, in front of the Village of the Canton of Chamby. (*Not printed.*)

- No. 158.. ST. PETER'S CANAL:—Return to Address, Contracts and Orders in Council during the year 1876, in connection with the enlargement of the St. Peter's Canal. (*Not printed.*)
- No. 159.. L'ISLET, &c., BREAKWATERS:—Return to Address, Instructions given to Mr. Kingsford, and correspondence in relation to repairs and other work done on the breakwaters at L'Islet, Rivière Qu'elle, Rivière du Loup and Rimouski, on the south shore of the St. Lawrence, Province of Quebec. (*Not printed.*)
- No. 160.. POINT ESCUMINAC BREAKWATER:—Return to Order, Correspondence with the Government and the inhabitants of the County of Northumberland, in relation to the necessity of a breakwater for the protection of fishermen at the easterly side of Point Escuminac. (*Not printed.*)
- No. 161.. GOVERNMENT RAILWAYS—IRON RAILS:—Return to Order, Showing the quantity of iron rails removed from the Government railways—Railway Companies to which they have been loaned, &c.
- No. 162.. MOFFATT, ROBERT:—Return to Order, Letters, &c., which have passed between Robert Moffatt, of Dalhousie, N.B., and the Government of the Dominion, in respect to the transport of, cargoes of rails and other railway materials from the vessels *Colonist*, *Bessie Parker* and *Stabstadt*, &c.
- No. 163.. DEPARTMENT OF JUSTICE—ORDNANCE LAND SALES:—Return to Address, Statement of all sums of money charged and received by the Department of Justice, by way of costs or moneys over due on ordnance land, sold under authority.
- No. 164.. DECK LOAD LAW:—Return to Address, Correspondence between the Government of Canada and the Inspector of Customs for the Province of Nova Scotia, or any of the Custom House officials, in relation to the violation of the Deck Load Law. (*Not printed.*)
- No. 165.. PRINCE EDWARD ISLAND RAILWAY:—Return to Address, Disbursements paid on account of the Prince Edward Island Railway up to January, 1876, together with a statement of the earnings of the Road up to that time. (*Not printed.*)
- No. 166.. NEWSPAPERS PAID POSTAGE, &c.:—Return to Order, Statement setting forth the total number of Newspapers and other periodicals in each County and City of the Dominion, which have paid postage on papers sent from "the office of publication," with the total revenue raised therefrom during the past year. (*Not printed.*)
- No. 167.. PILOTAGE, TARIFF OF:—Return to Address, Order in Council of the 5th March, ultimo, approving of a By-law of the Montreal Harbour Commissioners, in reference to the Tariff of Pilotage between Quebec and Montreal. (*Not printed.*)
- No. 168.. UPPER ST. FRANCIS, N.B.:—Return to Order, Correspondence in the possession of the Government, regarding the dismissal of the Postmaster of Upper St. Francis, in the County of Madawaska, in the Province of New Brunswick. (*Not printed.*)
- No. 169.. CAMPBELLTON AND PASPEBIAC:—Return to Order, Correspondence respecting the renewal of the contract for the transportation of the mail between Campbellton and Paspebiac. (*Not printed.*)
- No. 170.. CATTLE, IMPORTATION OF:—Return to Order, Showing the value of live cattle imported into and exported from each Province, between the 1st day of January, 1875, and the 1st day of January, 1877; the value of live cattle imported and exported, and the total value of meats, fresh or cured.
- No. 171.. "CHAMBLY" AND "CULTIVATEUR" STEAMERS:—Return to Order, Statement showing the amounts paid by the Steamer *Chambly* and the Steamer *Cultivateur*, at the St. Our's Lock on the River Chambly, during the season of 1875. (*Not printed.*)
- No. 172.. PRINCE EDWARD ISLAND, LEGAL SERVICES, &c.:—Return to Order, Of all monies paid for legal services or legal expenses in Prince Edward Island, from 1st January, 1874, to the present time. (*Not printed.*)
- No. 173.. FOG WHISTLE, CAPE D'OR:—Return to Order, Correspondence between the Government and any parties in Nova Scotia, relating to the supply of coal and water for the operation of the Fog-Whistle at Cape D'Or. (*Not printed.*)
- No. 174.. HARBOR MASTERS, SOREL, ST. JOHN, &c.:—Return to Order, Indicating the names and date of appointment of Harbour Masters at Sorel, St. John's, Three Rivers and Lachine, in the Province of Quebec, and also giving a detailed account of all fees collected by said Harbour Masters since the 15th April, 1875, up to this date, under the authority of 38 Victoria, Chapter 30, amending 37 Victoria, Chapter 34, together with the names of the ships on which such fees have been levied in each year, and the names of the masters of those ships. (*Not printed.*)

- No. 175. ST. AUGUSTIN, PARISH OF:—Return to Order, Correspondence in relation to the appointment of a new Postmaster for the Parish of St. Augustin, County of Two Mountains, and to the change in the location of the Post Office of said Parish. (*Not printed.*)
- No. 176. CORNOCK, WILLIAM:—Return to Order, All correspondence in reference to the dismissal of Mr. Wm. Cornock from the Postmastership of Erin Village, in the County of Wellington. (*Not printed.*)
- No. 177. KENNEBEC RAILWAY, MAIL CONDUCTORS:—Return to Address, Correspondence having reference to the change of Mail Conductors on the Kennebec Railway, since the first of January, 1875;—and also the names of those parties from whom contracts were taken away since that date. (*Not printed.*)
- No. 178. PORTAGE ISLAND:—Return to Address. Correspondence between the Dominion Government and the British Government, in relation to the transfer of Portage Island, in the Bay of Miramichi, from the jurisdiction of the British Admiralty to the Dominion Government. (*Not printed.*)
- No. 179. GOVERNMENT DEPOSITS, ONTARIO BANK:—Return to Order, Correspondence between the President or Cashier of the Ontario Bank and the Hon. the Finance Minister, or the Finance Department, respecting the Government Deposits in the Ontario Bank since 1st November, 1873, to the present time.
- No. 180. BRITISH COLUMBIA MAI LS:—Return to Order, Copy of every tender received since November last by the Postal Department, for carrying the Mails in British Columbia. (*Not printed.*)
- No. 181. SLIDE MASTERS, OTTAWA RIVER:—Return to Order, Shewing the names of the Slide Masters at each of the Slide Stations on the Ottawa River and its tributaries on the 1st day of July, 1876; the salary or remuneration paid to each, the number of pieces of timber and saw logs, respectively, passed through each of the said Slide Stations, for the year ending 1st July, 1876. (*Not printed.*)
- No. 182. QUEBEC HARBOR COMMISSIONERS:—Return to Address, Petition of the Harbor Commissioners of Quebec, praying for the guarantee of the Government for an additional sum of \$250,000, in order to complete improvements. (*Not printed.*)
- No. 183. KAMOURASKA COURT HOUSE:—Return to Address, A statement of debentures issued by the Government of Canada, for the purchase of a building for the Court House and Gaol of the District of Kamouraska, &c. (*Not printed.*)
- No. 184. ST. JEAN L'EVANGELISTE DE LA NOUVELLE POST OFFICE:—Return to Address, Correspondence on the subject of the closing of the Post Office in the vicinity of the church St. Jean L'Evangeliste de la Nouvelle. (*Not printed.*)
- No. 185. DEWE, JOHN:—Return to Order, Commission or other documents appointing John Dewe, Post Office Inspector, and also of all orders defining his duties and functions. (*Not printed.*)
- No. 186. NASE, J. MURRAY:—Return to Order, Correspondence in connection with the dismissal of J. Murray Nase, Postmaster, at the mouth of the Neripis, King's Co., N.B. (*Not printed.*)
- No. 187. LETTERS, UNPREPAID:—Return to Order, Correspondence between the Council of the Quebec Board of Trade, and the Dominion Government, relating to the rule in existence in regard to unprepared letters. (*Not printed.*)
- No. 188. BASS AND GASPERAUX FISHERIES, MIRAMICHI:—Return to Address, All Reports to Council in relation to the Bass and Gasperaux Fisheries, in the Rivers Napau and Black River, Miramichi, and the shores of the vicinity of the same. (*Not printed.*)
- No. 189. LACHINE CANAL:—Return to Order, Statement shewing the names and salaries or wages of each officer composing the Government staff of the Lachine Canal for 1875-6 and 1876-7; and the amount of contingencies in connection with the said staff for each of these years. (*Not printed.*)
- No. 190. LAGACÉ, BENJAMIN:—Return to Order, Correspondence respecting the appointment of Mr. Benjamin Lagacé as Postmaster of Jonquières, in the County of Chicoutimi, &c. (*Not printed.*)
- No. 191. NORTH AMERICAN BOUNDARY COMMISSION:—Message, transmitting Despatch, dated 1st September, 1876, from H. M. Secretary of State for the Colonies, relative to the North American Boundary Commission, together with a record of the proceedings, at the meeting held by the Commissioners on the 29th of May last. (*Not printed.*)
- No. 192. CARPENTER & Co.:—Return to Address, Returns of all moneys paid to Carpenter & Co., together with Orders in Council recommending such payment on account of the Dawson Route Subsidy, from 1st January, 1877, to 31st March, 1877. (*Not printed.*)

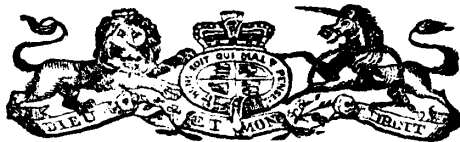
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- No. 193.. CANADA CENTRAL EXTENSION, ENGINEER'S REPORT :—Return to Order, Engineer's Report of the Bonnechère and other possible routes of the Canada Central Extension. (*Not printed*)
- No. 194.. GEOLOGICAL SURVEY OF CANADA :—Report of Progress of the Geological Survey of Canada, by Alfred R. C. Selwyn, F.R.S., F.G.S., Director, for the year 1875-76. (*Not re-printed in Sessional Papers.*)
- No. 195.. MACDONALD, RIGHT HON. SIR J. A. :—Return to Order, Statement of the suits and legal matters in which the legal firm of the Honorable Sir John A. Macdonald, M.P., or any partner of his said firm was instructed by his Department to act on behalf of the Crown, during his tenure of office as Minister of Justice and Attorney-General of Canada. (*Not printed.*)
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REPORT,
RETURNS AND STATISTICS
OF THE
INLAND REVENUES
OF THE
DOMINION OF CANADA,
FOR THE
FISCAL YEAR ENDED 30TH JUNE, 1876.

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

RODOLPHE LAFLAMME,

Minister of Inland Revenue.



OTTAWA:
PRINTED BY MACLEAN, ROGER & Co., WELLINGTON STREET.
1876.

To His Excellency the Right Honorable Sir FREDERICK TEMPLE, Earl of DUFFERIN,
K.P., K.C.B., P.C., Governor General of Canada, &c., &c., &c.

MAY IT PLEASE YOUR EXCELLENCY :

Herewith I have the honor to present to your Excellency the RETURNS and STATISTICS of the Inland Revenues of Canada, for the Fiscal Year ended 30th JUNE, 1876, as prepared and laid before me by the Commissioner of Inland Revenue.

Most respectfully submitted.

RODOLPHE LAFLAMME,

Minister of Inland Revenue.

December 30th, 1876.

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COMMISSIONER'S REPORT.

To the Honourable

The Minister of Inland Revenue,

SIR,—Herewith I have the honour to submit Statements of Revenues collected by this Department for the fiscal year ended 30th June, 1876, together with the usual information as to the cost of collecting the same, and the statistical details respecting the sources whence these revenues were derived.

The following summary comparison shows the accrued revenues for the years ended 30th June, 1872, '73, '74, '75 and '76 respectively.

	1872.	1873.	1874.	1875.	1876.
	\$	\$	\$	\$	\$
Excise.....	4,762,378	4,513,194	5,612,582	5,110,353	5,538,277
Revenue Public Works.....	592,961	636,798	672,120	558,699	537,026
Culling Timber.....	74,512	79,767	95,913	89,597	71,953
Bill Stamps.....	189,161	201,496	209,233	244,592	226,960
Weights and Measures, Gas and Law Stamps.....					2,116
Total.....	5,619,012	5,431,255	6,589,848	6,003,241	6,376,332

By the above statement it will be seen that the accrued revenue during the year just closed was \$6,376,332 as against \$6,003,241 for the year 1874-75, being an increase of \$373,091 or about 6½ per cent.

This increase has arisen as follows:—

Upon Excise.....	\$427,924
“ Weights and Measures, Gas and Law Stamps.....	2,116
	<hr/>
	430,040

There was a falling off in the revenue—

From Public Works of.....	\$21,673
“ Bill Stamps of.....	17,644
“ Culling Timber of.....	17,632
	<hr/>
	56,949

Leaving a net increase of..... \$373,091

The increase upon Excise is mainly in the item of spirits and tobacco, as may be seen by the following statement and by reference to the statistical summaries (as also to Statement No. 13, upon pages 22 and 23.) The increased Revenue from spirits, as compared with preceding years, is due to the increased tariff and not to increasing consumption, while both increased duty and increased consumption have operated to bring about the increased Revenue derived from tobacco.

The following statement will show how the details of Excise Revenue accrued during the past year, compared with the four years ending 30th June, 1872, '73, '74 and '75 respectively.

	2	3	4	5	6
ARTICLES.	1872.	1873.	1874.	1875.	1876.
	\$	\$	\$	\$	\$
Spirits.....	2,884,067	2,825,141	3,503,365	2,977,221	3,099,893
Malt Liquor.....	25,573	26,598	25,570	29,976	14,188
Malt.....	319,391	358,332	354,765	351,386	327,709
Tobacco.....	1,252,487	1,013,557	1,401,271	1,434,778	1,775,450
Petroleum.....	233,996	237,777	274,439	268,553	285,553
Manufactures Bond.....	25,066	33,780	40,006	37,176	27,834
Seizures.....	16,788	5,049	6,289	5,220	1,675
Other Receipts.....	5,010	12,962	6,877	6,043	5,975
Tota	4,762,378	4,513,196	5,612,582	5,110,353	5,538,277

SPIRITS.

In order to obtain a more satisfactory comparison it is necessary to consider the quantities of goods, subject to duties of excise, taken for consumption, rather than the amount of duty collected thereon, and to facilitate such comparisons the following statements shewing the consumption of each article have been prepared.

I may here observe that in order to meet the requirements of the law respecting weights and measures, which came into operation on the 1st July, 1875, the whole of

the quantities of liquids stated in the following tables have been reduced to standard or Dominion measure.

1	2	3	4	5	6	7	8	9
Fiscal Year.	In Warehouse at commencement of period.	Manufactured during the year.	Taken for Consumption.	Exported.	Used in Bonded Factories.	Otherwise accounted for.	In Warehouse at end of period.	Memo. of Revenue accrued, including License Fees.
	P. galls.	P. galls.	P. galls.	P. galls.	P. galls.	P. galls.	P. galls.	\$
1871-72....	1,244,948	4,058,605	3,808,291	359,728	169,554	15,277	950,703	2,884,067
1872-73....	950,703	4,622,931	3,730,337	272,944	218,783	68	1,351,502	2,825,140
1873-74....	1,351,502	4,528,118	4,566,508	164,730	234,242	937	913,203	3,503,364
1874-75....	913,203	4,682,923	3,303,298	168,709	250,764	26	1,873,329	2,977,221
	4,460,356	17,892,577	15,408,434	966,111	873,343	16,308	5,088,737	12,189,792
Annual Average of four years ended 30th June, 1875...	1,115,089	4,473,144	3,852,108	241,528	218,336	4,077	1,272,184	3,047,448
1875-76....	1,873,328	3,111,346	3,441,125	83,037	182,260	1,466	1,276,786	3,099,893

From the above it will be seen that the quantity of spirits taken for consumption during the past fiscal year is less than in any one of the previous years mentioned with the exception of 1874-75, which it exceeds by 137,827 gallons while it is less than the average of the four preceding years by nearly 411,000 gallons.

Although the quantity taken for consumption in 1875-76 is somewhat in excess of that taken for consumption in the previous years, I do not attribute the increase to the increased quantity actually used, for it will be remembered that an extraordinary quantity of spirits was taken out of bond in 1873-74 in anticipation of the increased rate of duty. A considerable quantity of the spirits so taken out of warehouse was consumed during the following year.

Two statements are given in Appendices A and B, shewing the consumption of goods subject to Excise, (including similar goods imported and paying customs duties), per head of the population in the several Provinces and in the Dominion during a series of years; as also the revenue per head derived therefrom. Although these statements are made by Provinces as well as for the Dominion, I do not attach much value to any but the Dominion columns; for the removal

of duty paid goods from one Province to another is so extensive that the quantity of any article on which duty is collected in any Province is not even a near approximation to the quantity of that article consumed in that particular Province. The quantities of liquids in Appendix B, are given in Dominion standard gallons, a comparison with similar statements which have been published with reference to the consumption of similar articles in the United Kingdom is therefore greatly facilitated

In the report which I had the honor to submit to you last year I referred to the possibility of illicit distillation, reducing the apparent consumption of spirits in the Dominion. I regret to have to state that circumstances have occurred during the past year which go far to justify the fear I then entertained.

I have, of course, taken every possible means to press upon the Excise Officers of the Department the necessity of great vigilance, but it is very difficult for them to discover an illicit still, for unlawful distillation is usually carried on in out of the way places, and where the residents in the immediate neighbourhood are almost certain to be on the side of the illicit distiller.

Notwithstanding these difficulties, however, 20 stills were discovered and seized during the past year, but without doubt there are still a large number in operation which have so far escaped the vigilance of the officers of this Department.

It has unfortunately happened that, in the greater number of cases where illicit stills have been seized, it has been almost impossible to convict the parties concerned. The majority of them, therefore, have escaped with no other inconvenience than the loss of their apparatus, the value of which would usually be covered by the duties to which the spirits produced by one day's operations would be subject.

In view, therefore, of the greatly increased temptation to illicit manufacture both by the enhanced rate of duty and by the suppression of a considerable portion of the legitimate trade in spirits in the Province of Ontario, it has, I submit, become necessary to consider the expediency of making the Excise laws for the Dominion somewhat more stringent as regards illicit manufacturers.

The quantity of spirits in bond at the commencement of the last fiscal year was greater by about half a million gallons than at the commencement of any of the four previous years to which the above statement refers.

This was due to the circumstance above mentioned, and as a natural result the quantity manufactured in 1875-76 is less by 1,361,798 gallons than the average of the four preceding years and 947,259 gallons than was manufactured in 1871-72.

The quantity remaining in bond at the end of the past fiscal year was 1,276,786 gallons, which is 4,602 gallons in excess of the average quantity remaining in bond at the end of the four preceding years, and 596,542 gallons less than the quantity in bond at the commencement of the year. Under these circumstances, and in the absence of any disturbing cause, we should be justified in the conclusion that in the

present year the quantity taken for consumption will be in excess of 1875-76 ; but up to the present time the quantity so taken shows a decrease of 164,692 gallons—an additional evidence that the danger of loss to the revenue from illicit distillation, referred to above, has been realized, as is also the fact that the number of illicit stills seized during the past fiscal year, as shown on Statement below, has been increased by nine additional seizures during the first quarter of the current year.

STATEMENT showing the number of Illicit Stills seized during the Fiscal Year ended 30th June, 1876, with names of Owners and Schedule Value.

Date.		Division.	Name of Owner.	Schedule Value.
				\$ cts.
21st July,	1875.....	Goderich.....	Thomas Vance	79 50
13th April,	1876.....	do	Francis Legoffic.....	168 10
19th May,	1876.....	do	James Freeborn.....	95 00
22nd June,	1876.....	do	Peter Ralston.....	34 00
17th February,	1876.....	Guelph.....	T. Lockhart, P. Warren and others.....	49 00
25th do	1876.....	do	J. Smith, Gray and others.....	24 00
23rd May,	1876.....	do	Geo. Brooks and others.....	43 00
25th do	1876.....	Hamilton.....	Samuel Howard.....	85 00
21st August,	1875.....	Prescott.....	Wm. Eyre (no value)	
15th April,	1876.....	Toronto.....	Richard Ditty.....	20 00
14th June,	1876.....	do	Isaac Hunter.....	33 50
16th do	1876.....	do	Hugh Curry	178 00
16th do	1876.....	do	Hugh Curry	28 00
30th do	1876.....	do	John S. Turnbull	30 00
2nd September,	1875.....	Montreal.....	L. Granetias.....	1,100 00
6th June,	1876.....	do	James Harris	25 00
7th do	1876.....	do	Mathias Gauthier.....	8 00
17th April,	1876.....	Quebec.....	John Conn.....	10 80
15th October,	1875.....	Halifax.....	S. White & S. A. Lockhart.....	15 00
4th April,	1876.....	do	J. McQuinn & W. Murphy.....	16 00

STATEMENT showing the number of Illicit Stills seized from 1st July to 30th September, 1876, inclusive, with names of Owners and Schedule Value.

Date of Seizure.		Division.	No.	Name.	Schedule Value.
					\$ cts.
12th July,	1876.....	Goderich.....	45	Wm. McMurchy.....	22 00
30th September,	1876.....	do	46	Jas. Crawford	38 00
7th July,	1876.....	Guelph.....	56	Jas. Howitt & W. Crawford.....	37 50
4th do	1876.....	Toronto.....	70	Neil Keith.....	17 00
4th do	1876.....	do	71	John Dickey.....	22 00
4th do	1876.....	do	72	John Ramsay.....	60 60
13th do	1876.....	do	73	Wm. Stubbs.....	55 00
21st August,	1876.....	do	74	John Lemon.....	60 00
26th do	1876.....	Quebec.....	32	John Armstrong	48 50

The quantity of spirits exported during the past year has been little more than nominal, amounting to 83,037 gallons. There has also been a large decrease in the quantity of spirits used in bonded manufactures.

MALT AND MALT LIQUOR.

The following statement shows the transactions in malt during the year ending 30th June, 1876, and the four preceding years:

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 accru'd thereon including License Fees
	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	\$
1871-72.....	9,782,518	42,479,199	29,981,647	8,765,786	132,845	13,381,439	319,391
1872-73.....	13,381,439	44,133,995	33,955,694	10,193,631	504,068	12,862,041	358,332
1873-74.....	12,862,041	31,802,989	33,369,016	6,233,367	412,292	4,650,355	354,765
1874-75.....	4,650,355	41,039,986	33,016,082	4,677,960	33,360	7,962,939	351,386
	40,676,353	159,456,169	130,322,439	29,870,744	1,082,565	38,856,774	1,383,874
Annual average of four years ended 30th June, 1875.....	10,169,088	39,864,042	32,580,609	7,467,686	270,641	9,714,193	345,968
1875-76.....	7,962,939	51,876,385	30,693,447	10,123,378	7,190	19,015,309	327,709

The above statement shows that the quantity manufactured during the past fiscal year is the largest quantity produced during any of the five years covered by the statement by 7,742,390 lbs., while it exceeds the average production of the four years ending 30th June, 1875, by 12,012,343 lbs.; but the quantity taken for consumption shows a very decided falling off, being only 30,693,447 lbs., a decrease, as compared with the average for the preceding four years, of 1,887,162 lbs., and as compared with the previous year, of 2,322,635 lbs.

The quantity exported, however, shows a marked increase, being 2,655,692 lbs. in excess of the average exports during each of the four years ending 30th June, 1875, and 5,445,418 lbs. in excess of the quantity exported during the year ended 30th June, 1875.

The quantity remaining in bond on the 30th June, 1876, was considerably more than double the quantity at the commencement of the year, being 19,015,309 lbs. as compared with 7,962,939 lbs. in bond on the 1st July, 1875.

Of the quantity of malt used during the last fiscal year, 27,980,256 lbs. were used in the manufacture of malt liquor, and 2,406,152 lbs. in distilleries; but of the whole revenue collected from malt, \$5,383.94 was refunded to brewers who used sugar, syrup or "glucose" in combination with malt, and who, therefore, paid a duty of 3.9 cents per gallon on the beer produced; and \$2,171 has been refunded under the Act 31 Vict., cap. 8, as a drawback of malt duty on malt contained in 77,765 gallons of

beer exported. After deducting these items, it appears that the net revenue from malt used by brewers is \$272,247.62, to which is to be added the duty collected on malt liquor partly produced from sugar, \$6,363.28, making \$278,610.90 collected from malt and malt liquor; add to this \$24,061.52 collected for malt used by distillers, and \$28,375 for licence fees, and we have a total of \$331,047.42 as the net product of the Excise on malt and malt liquor. The net amount collected from the same tax in 1874-75 was \$376,909; the average during the preceding four years, including licence fees and duty on malt liquor, having been \$339,533.60 per annum.

With reference to the refund of duty on malt contained in beer exported, the Department had reason to believe that it had become necessary to deal more strictly with the brewers in this matter, as the claims made for refunds had increased from time to time in proportion to the quantity of beer. Under these circumstances departmental regulations were made under authority of the Act 31 Vict., cap. 8, sec. 109, by which the quantity of malt is ascertained by an analysis of a sample of beer exactly as it is ascertained by the Inland Revenue authorities of the United Kingdom. These regulations were submitted to and approved of by the Honorable the Treasury Board, and have now been in force a sufficient length of time to show that the revenue will be greatly benefitted thereby.

As it was not only possible but probable that the method of determining original gravities for the computation of malt drawbacks as prescribed by the British law and regulations, would be challenged as inapplicable to the determination of the original gravity of beer brewed in Canada from Canadian malt; and as it might be alleged that difference in the climate and quality of malt would require a modified mode of procedure, a series of experiments were undertaken in order that the system followed in Britain might be fairly tested as to its applicability to our wants here.

These experiments occupied a considerable time and were carefully conducted, the more important under my own immediate supervision. I have, therefore, no hesitation in saying that the method of analysis described in the Departmental regulations, and which is founded on the English law, will produce, when applied to beer brewed in Canada, results as equitable as when applied to beer brewed in Britain. The particulars of these experiments are given in Appendix C.

It may be proper to state that the English law gives a malt drawback computed on the degrees of original gravity and the "factor" given in this regulation by which these degrees of original gravity are reduced to pounds of malt does not, therefore, appear in the English regulations. It has been arrived at by calculations based on the published results of brewing in England and checked by the experimental brewings above referred to. It is, of course, quite possible that some Canadian brewers may fail to obtain from a given quantity of malt an extract equal in weight to what is obtained by the best English brewers. This is a question of skill, and obviously it would be inexpedient for this Department to base its regulations on the results of incomplete and imperfect working by unskilful operators.

TOBACCO.

The transactions in manufactured tobacco of all descriptions, stated in pounds, during the five years ended 30th June, 1876, are shown in the following statement :

1	2	3	4	5	6	7
Year ended 30th June.	In Warehouse 1st July.	Manufactured during the year.	Taken for Con- sumption.	Exported.	Otherwise ac- counted for.	In Warehouse 30th June.
	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
1871-72.....	3,048,594	7,470,394	7,863,583	701,763	.....	1,953,642
1872-73.....	1,953,642	6,451,119	6,264,208	640,458	9,548	1,490,547
1873-74.....	1,490,547	8,805,276	8,484,193	483,357	12,989	1,315,284
1874-75.....	1,315,284	9,567,152	6,575,443	359,809	16,690	3,930,494
	7,808,067	32,293,941	29,187,427	2,185,387	39,227	8,689,967
Annual average of four years ended 30th June, 1875.....	1,952,016	8,073,485	7,296,856	546,346	9,807	2,172,492
1875-76.....	3,930,494	7,168,446	8,353,955	630,492	5,802	2,108,691

To the above quantities are to be added the quantity of leaf taken for consumption in a raw state during the same years, which will give the following additional columns :

	8		9	10
	Raw Leaf taken for Consumption.		Total Tobacco taken for Con- sumption.	Duty collected thereon includ- ing License Fees.
	Canadian.	Foreign.		
	Lbs.	Lbs.	Lbs.	\$
1871-72.....	52,486	260,031	8,176,100	1,252,487
1872-73.....	50,408	255,223	6,569,839	1,013,557
1873-74.....	113,797	277,634	8,875,624	1,401,271
1874-75.....	65,529	228,172	6,869,144	1,434,778
	282,220	1,021,060	30,490,707	5,102,093
Annual average of four years ended 30th June, 1875	70,555	285,265	7,622,676	1,275,523
1875-76.....	11,932	158,272	8,524,159	1,775,450

From the above it appears that the production of manufactured tobacco during the past fiscal year has been less than in the previous fiscal year by 2,398,706 lbs.,

and less than the annual average of the four years ended 30th June, 1875, by 905,039 lbs.; but the quantity taken for consumption during the year ended 30th June, 1876, is greater than the quantity taken during the preceding year by 1,778,512 lbs., and greater than the average quantity taken during the four preceding years by 1,057,099 lbs.

During the past fiscal year the stocks in warehouse have been reduced from 3,930,494 lbs. to 2,108,691 lbs., a difference of 1,821,803 lbs., the quantity in warehouse at the end of the past fiscal year being 63,801 lbs. less than the average quantity in warehouse at the end of each of the four years ending 30th June, 1875.

The above figures should indicate that the quantity taken for consumption in excess of the normal requirements of the trade in 1873-74 have been worked out, and that the transactions of the current year will not be materially different from the transactions of 1875-76.

CIGARS.

In continuation of the tabulated statement which I had the honor to submit last year, illustrating the effect of the re-arranged and increased Customs duty levied on cigars, I beg now to submit the following statement:—

Years.	Total Consumption.	Customs Duty.	Excise Duty.
	Lbs.		
1869	225,760	\$3 to \$6 per M.	\$1 to \$5 per M.
1873	674,609	45 cents per lb.	30 cents per lb.
1874	676,429	45 do	40 do
1875	488,273	70 do	40 do
1876	507,866	70 do	40 do

The total consumption in 1876 shows therefore an increase of about 4 per cent. as compared with 1875, all of which took place upon imported cigars, the consumption of which shows an increase over that of 1875 of 11 per cent. while that of Canadian cigars remained stationary.

Of the whole quantities entered for consumption, the proportions have been

In 1869, imported.....	47·14 per cent.
Canadian.....	52·86 “
In 1873, imported.....	72·09 “
Canadian.....	27·91 “
In 1874, imported.....	64·64 “
Canadian.....	35·36 “
In 1875, imported.....	36·00 “
Canadian.....	64·00 “
In 1876, imported.....	38·48 “
Canadian.....	61·52 “

PETROLEUM.

The following statement exhibits the transactions in petroleum for the year ending 30th June, 1876, and the four previous years:—

1	2	3	4	5	6	7	8	9
Fiscal Years.	In Warehouse at commencement of period.	Manufactured during the year.	Taken for Consumption.	Exported.	Allowed for Waste, &c.	Light-houses free.	In Warehouse at end of period.	Memo of Revenue accrued, including License Fees.
	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	\$
1871-72....	970,878	10,269,993	3,665,263	6,730,738	327,480	64,364	453,026	233,996
1872-73....	453,026	12,168,406	3,763,742	7,997,937	171,969	73,786	613,998	237,776
1873-74....	613,998	5,626,902	4,335,146	888,156	207,262	58,147	752,189	274,439
1874-75....	752,188	4,009,663	4,279,496	1,140	325,670	21,687	133,858	268,552
	2,790,090	32,074,964	16,043,647	15,617,971	1,032,381	217,984	1,953,071	1,014,763
Annual Average of four years ended 30th June, 1875....	697,523	8,018,741	4,010,912	3,904,493	258,095	54,497	488,267	253,690
1875-76....	133,858	4,838,215	4,550,187	47,246	76,634	.....	298,006	285,553

The above statement shows that the quantity of petroleum manufactured in 1875-76 exceeds the quantity manufactured during the previous year by nearly 829,000 gallons, but it falls short of the average quantity during the four preceding years by 3,180,526 gallons. The quantity taken for consumption, however, is in excess of the quantity taken during the previous year by 270,691 gallons, and of the average quantity taken during the four preceding years by 539,275 gallons.

The quantity entered for exportation remains still merely nominal, amounting only to 47,246 gallons in 1875-6 as against 1,140 in 1874-5, and an average of 3,904,493 during the four preceding years. As duty is now paid on petroleum supplied for Government account, none has been entered *free* for light-house purposes. This, to some extent, accounts for the increased quantity returned as taken for consumption.

It will be seen that the quantity in bond on the 30th June, 1876, is in excess of the quantity in bond at the commencement of the year by 164,148 gallons, while it is less than the average quantity in bond at the end of each of the previous four years by 190,261 gallons.

MANUFACTURES IN BOND.

The revenues derived from duties levied on goods manufactured in bond, chiefly vinegar and methylated spirits, are as follows:—

1871-72	\$25,065
1872-73	33,780
1873-74	40,006
1874-75	37,176
1875-76	27,834

and call for no special comment.

PUBLIC WORKS.

During the past fiscal year there has been a further decline in the revenues collected from Public Works by this Department. This decline is 3·8 per cent as compared with the preceding year. The following comparative statement for 1874-75 and 1875-76 shows the accrued revenue from each class of works:—

	1874-75.	1875-76.	Increase per cent.	Decrease per cent.
Canal Tolls, &c.....	392,407	372,264	.....	5
Slides and Booms	123,349	101,868	.....	17
Hydraulic and other Rents	37,804	57,444	52	
Minor Public Works	5,138	5,450	6	
	558,698	537,026	.....	3·8

Canals.

The decrease above indicated has been general except that there has been a slight increase in the revenue collected at Chambly and in the tolls collected on St. Peter's Canal, Cape Breton. By the following comparative statement of the revenues derived from each canal, it will be seen that the Welland Canal is again more seriously affected than any of the others.

Canal.	1874-75.	1875-76.	Decrease per cent.	Increase per cent.
Welland.....	228,126	215,327	5·6	
St. Lawrence	90,092	88,534	1·7	
Chambly	22,066	22,613	.....	2·4
Ottawa	40,124	34,868	13·	
Rideau	6,983	6,153	11·8	
Burlington	4,368	4,014	8·1	
St. Peters	648	655	.....	1·
Newcastle District Works .....	.....	100	.....
	392,407	372,264	5·1	.....

The following figures indicate the several classes of articles upon which the revenue has decreased on the Welland Canal :—

Tolls on :	1874-75.	1875-76.	Decrease per cent.	Increase per cent.
	\$	\$		
Vessels.....	25,390	23,067	9.15	
Passengers	457	186	59.3	
Produce of Forest	26,437	25,611	3.12	
do Animals.....	509	134	73.69	
do Agriculture	98,716	86,855	12.01	
Manufactures and Merchandise	73,898	77,214	.....	4.48
Total Tolls	225,407	213,067		
Fines and Damages	2,719	2,260		
Total	228,126	215,327	5.6	

From the above it appears that vessels and all classes of staple products have decreased in quantity, and that manufactured goods and merchandise have alone given an increase.

The quantity of grain transhipped at Port Colborne in 1876 and the two previous years is given below. The total number of grain-laden vessels lightened at Port Colborne in 1876 was 84 as against 135 in the previous year. The number entering unladen without entering the canal was 40 as against 62 in 1875. The quantity of grain lightened was as follows :—

	1873.	1874.	1875.	1876.
	Centals.	Centals.	Centals.	Centals.
Wheat.....	286,540	203,360	167,760	94,838
Corn	118,600	143,640	129,460	71,680
Barley.....	2,460			

The quantity of grain discharged in the port from vessels which did not enter the canal was as follows :—

	1873.	1874.	1875.	1876.
	Centals.	Centals.	Centals.	Centals.
Wheat.....	738,600	539,620	653,820	389,000
Corn.....	622,300	659,400	145,800	247,040
Barley.....			9,440	

CANAL STATISTICS FOR THE SEASON OF NAVIGATION.

In previous reports some comparative statements were introduced respecting the business transacted on the Dominion canals during the season of navigation as compared with the business done on the canals of the State of New York and on the competing railways leading to tide water.

I purpose preparing similar statements for the season now closing, but it is very difficult to obtain the returns necessary for these comparisons in sufficient time to give them due consideration, and thereafter complete the printing of the report in time for the meeting of Parliament. Under these circumstances it is considered expedient to submit with the statistical returns of the Dominion Canals for the season of navigation a supplementary report containing the comparative statements above referred to.

SLIDES AND BOOMS.

The revenue accrued from these works in 1875-6 amounts to \$99,064. In 1874-5 it amounted to \$121,627, shewing a decrease of \$22,563. The uncollected balances have increased from \$201,576 due on the 1st July, 1875, to \$217,639 due on the 30th June, 1876. As stated in the last report, the greater part of these balances consist of claims against the mill owners at the Chaudiere, which they dispute, and the payment of which has been delayed from time to time. There are, however, considerable sums in arrear as to which there is no question, but for the payment of which time has been asked.

HYDRAULIC RENTS AND MINOR PUBLIC WORKS.

The outstanding balances due on amount of hydraulic rents have been augmented during the past year from \$180,899, due on the first day of July, 1875, to \$193,199, due at the end of the last fiscal year. The rents accrued during the year amounted to \$57,444, of which only \$45,165 had been paid when the accounts were closed.

The unsatisfactory character of this account is mainly due to disputes as to the supply of water, and in some measure to a misconception of the Order in Council passed on 15th December, 1874, ordering certain abatements upon conditions therein stated. There are, however, among these claims large sums which are clearly due to the Government but which the parties will probably defer paying until compelled thereto by process of law.

CULLING TIMBER.

The fees accrued for culling timber in 1875-6 amounted to \$71,952. In the previous year they amounted to \$89,597. Of the amount due in the past fiscal year only \$57,125 was collected. The outstanding claims in this branch of the service now amount to an aggregate of \$33,901. The law does not give the Government a lien on the timber for the Culler's fees and there may therefore be some difficulty in collecting the whole of the amount above stated.

BILL STAMPS.

The revenue from this source in 1875-6 was \$226,959, as compared with \$244,303 received during the previous year. There has therefore been a falling off in this branch of the revenue of \$17,444.

WEIGHTS, MEASURES AND GAS.

An account of expenditures and receipts in connection with this service will be found at p. 36. The Acts 26 Vic., cap. 47 and 48 came into operation on the 1st of July, 1875, but owing to the large amount of work involved in making the preliminary arrangements but little was accomplished towards the practical work of inspection during the past fiscal year.

It will be my duty to prepare a special report in relation to this service, and as it is desirable to give in it as much information as possible as to the practical working of the law, I propose to include in it the transactions of the first six months of the current fiscal year.

INSPECTION OF STAPLE ARTICLES.

During the past year, eight Boards of Examiners were constituted:—

The particulars are given in Appendix D to this report.

A list of certificates granted during the past year will be found in Appendix G and in the following Appendix F will be found a complete list of Inspectors and Deputy Inspectors, authorized to act prior and up to 1st November, 1876.

It is still found very difficult to obtain returns from this class of Inspectors in a satisfactory state, so much so that it became necessary to go to press with the Department report without including them. A general summary of such as have been obtained will be found in Appendix H to this report. It is hoped that before the end of another year, the Department will be able to obtain more satisfactory results in relation to this service.

PREVENTION OF ADULTERATION OF FOOD.

The Act 37 Vict. Cap. 8, was assented to on the 26th May, 1874, and the first appointment under it was made on the 14th June, 1875, and subsequent ones were made on the 9th March, 15th March and 6th June, 1876.

During the past fiscal year the expenditure under this Act was \$2,601. This was chiefly for the outfit of laboratories, and payment of retaining fees to Analysts. Samples of food were only analysed in Montreal.

As it appears to be desirable that the latest available information on this subject should be printed, it is proposed to incorporate in a supplementary report the transactions of the first half of the current fiscal year so soon as the details can be collected.

OUTSIDE SERVICE.

Since the administration of the laws respecting the Inspection of staple commodities, the inspection of weights and measures and gas, and the prevention of the adulteration of food, have been added to the duties of this Department, the outside service has been greatly augmented. The total number of officers of all grades who are now accountable to the Department for the performance of their duties is

Of these there are :—

Officers receiving regular salaries.....	366
Officers paid by fees.....	227

Or classifying them with reference to the branches of the service to which they belong, there are :—

Officers of Excise.....	201
Collectors &c., of dues on Public Works.....	48
Supervision of Culler's Office.....	18
Licensed Cullers.....	81
Deputy Inspectors of Weights and Measures.....	91
Inspectors of Gas.....	8
Food Analysts.....	4
Inspectors of Staple Commodities.....	32
Deputy Inspectors of Staple Commodities.....	110

Of the above the following classes of officers, by the terms of their appointment, are required to pass such examinations as may be prescribed by Departmental regulations :—

Officers of Excise.....	201
Inspectors and Deputy Inspectors of Weights and Measures..	90
Inspectors of Gas.....	8

In the supplementary report of 1874, full details were given of the examination held previous to 30th June, 1874. Since that date examinations have been held at Montreal, Quebec, Toronto, Ottawa, Halifax, N.S. and St. John, N.B., and 81 candidates have been classified, that is :—

22	have obtained first-class certificates.
22	do second-class do
25	do third-class do
12	have failed to obtain any.

There have also been examinations for special class Excisemen at Ottawa, Quebec and Toronto.

At these examinations 23 candidates presented themselves, and of them 22 succeeded in passing.

These special class examinations have been of great advantage to the service, and the number authorized by the Order in Council of 10th July, 1873, is now completed with one in waiting to fill the first vacancy. As the examination papers for the special class are very different from the papers used at the ordinary examinations they are printed at large in Appendix G, as are also a set of questions used at the last ordinary examinations in Appendix H.

Full statistical details of the examinations above referred to, will be found in Appendices J, K, L and M.

Up to the present time no examination of Inspectors of Weights and Measures or Gas have been held, as it is considered desirable to give the officers appointed in that service a fair opportunity for acquiring a knowledge of their duties.

In the supplement to the Departmental report for 1874, above referred to, I had the honour to submit the considerations which had induced the Department to require certain classes of its officers to submit to these examinations. To what was then advanced it may now be added that each year's experience affords additional proof that the public service derives great advantage from this regulation.

It will be observed that in the schedule of officers who have passed examinations during the past year, several names occur which had appeared in previous examinations. These are men who were not satisfied to remain in the lower classification, and who therefore sought the opportunity for taking higher honors, and I look upon this evidence of the value attached to the position obtained in this classification as important testimony in support of the views entertained by the Department.

All of which is respectfully submitted,

I have the honour to be, Sir,

Your obedient servant,

A. BRUNEL,

Commissioner.

INLAND REVENUE DEPARTMENT,

OTTAWA, 15th November, 1876.

APPENDIX 3.

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

	ONTARIO.					QUEBEC.					NOVA SCOTIA.					NEW BRUNSWICK.					PRINCE EDWARD ISLAND.					MANITOBA.					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.	Lbs.	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	.909	.450	.193	.143	.480	1.050	.519	.209	2.661	.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	.742	.825	.075	1.895	.347	.867	.995	.071	1.734	.443																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	.692	.859	.081	2.128	.471	1.074	.634	.100	2.425	.712																1.434	2.163	.195	2.190	1.103					
1871.....	1.420	2.578	.057	1.626	2.388	1.377	2.065	.354	2.588	.189	.759	1.081	.118	1.830	.581	1.214	.613	.128	2.536	1.050																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	.827	.986	.133	2.473	.564	1.254	.751	.128	2.557	.747																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	.839	.954	.100	1.612	.629	1.358	.837	.151	2.181	.860																1.682	3.188	.238	1.999	1.387					
1874.....	1.923	3.879	.103	2.079	2.292	1.614	2.273	.478	3.414	.361	.928	.916	.133	2.125	.653	1.362	.708	.201	2.472	.968																1.994	3.012	.288	2.566	1.616					
1875.....	1.256	3.696	.055	1.723	2.244	1.215	2.322	.259	2.307	.318	.689	.811	.062	1.639	.755	1.057	.639	.066	1.794	.950																1.394	3.191	.149	1.915	1.589					
1876.....	1.369	3.383	.065	2.032	2.325	1.262	2.212	.387	2.744	.476	.653	.996	.077	2.226	.815	.955	.636	.087	2.405	.968	.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					
Average.....	1.430	2.885	.060	1.813	1.715	1.319	2.215	.359	2.546	.272	.782	.875	.108	1.788	.588	1.121	.703	.127	2.307	.797	.849	.932	.098	1.706	.662	.726	1.077	.205	2.582	.185	1.288	3.478	.430	2.936	.598	1.517	2.647	.206	2.112	1.191					

APPENDIX B.

TABLE shewing 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.					NOVA SCOTIA.					NEW BRUNSWICK.					PRINCE EDWARD ISLAND.					MANITOBA.					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.					
1861.....																																													
1868.....	1.109	.114		.163	.006	1.001	.111	.094	.218	.008	.894	.033	.045	.112	.048	.870	.030	.068	.157	.039																1.028	.097	.043	.176	.014					
1869.....	.841	.110	.014	.169	.061	.666	.082	.074	.217	.007	.706	.057	.030	.200	.045	.786	.049	.027	.216	.068																.761	.092	.037	.193	.041					
1870.....	.997	.101	.019	.209	.105	1.016	.078	.099	.326	.020	.652	.055	.034	.244	.043	.957	.038	.035	.287	.057																.962	.085	.049	.259	.061					
1871.....	1.090	.122	.021	.265	.130	1.127	.082	.106	.431	.015	.706	.066	.050	.290	.045	1.079	.039	.048	.405	.071																1.059	.095	.056	.336	.077					
1872.....	1.182	.135	.030	.368	.110	1.259	.101	.134	.510	.035	.765	.057	.054	.386	.046	1.128	.047	.050	.416	.058																1.163	.108	.070	.422	.073					
1873.....	1.115	.155	.033	.286	.135	1.258	.107	.122	.471	.019	.780	.060	.042	.251	.075	1.233	.055	.057	.347	.084																1.135	.120	.066	.350	.084					
1874.....	1.507	.154	.042	.351	.154	1.349	.097	.162	.615	.032	.887	.059	.056	.337	.079	1.255	.053	.075	.404	.101																1.363	.119	.086	.442	.103					
1875.....	1.150	.140	.033	.379	.150	1.200	.110	.134	.529	.029	.788	.057	.044	.333	.083	1.158	.047	.044	.389	.104																1.127	.114	.069	.428	.098					
1876.....	1.258	.132	.031	.443	.153	1.269	.081	.153	.623	.039	.746	.049	.038	.455	.095	1.055	.046	.043	.406	.111	.976	.046	.052	.344	.115	.776	.037	.108	.684	.033	1.545	.254	.184	1.003	.138	1.182	.098	.075	.513	.105					
Average.....	1.139	.129	.025	.293	.112	1.127	.094	.120	.438	.023	.769	.055	.044	.289	.062	1.058	.045	.050	.336	.077	.976	.046	.052	.344	.115	.776	.037	.108	.684	.033	1.545	.254	.184	1.003	.138	1.087	.103	.061	.316	.073					

APPENDIX C.

MEMORANDUM RESPECTING THE PAYMENT OF DRAWBACK OF DUTY
ON MALT CONTAINED IN BEER EXPORTED.

1. Under Section 109 of the 31st Vic., Cap. 8, a licensed brewer who exports malt liquor of his own manufacture is entitled to receive a drawback equivalent to the duty on the malt contained in the beer so exported, and the quantity of malt contained in such beer is to be determined in such manner as may from time to time be directed by departmental regulations in that behalf.

2. Under the provisions of the law above cited considerable sums have from time to time been paid to brewers by way of drawback, and the regulations under which the amount so paid has been determined have been based upon the returns made by the brewers, under the provisions of the law, of the quantity of malt used and the beer produced therefrom.

3. There has been, however, a tendency to increase the demand for refunds in proportion to the quantity of beer exported, and this continually increasing tendency made it evident that some more stringent regulations were necessary.

4. Refunds are granted under the English Excise law, of the duty on malt contained in beer exported from the United Kingdom, but there the amount of the refund is determined by the analysis of samples of the beer upon which the refund is claimed. Heretofore I have not felt myself in a position to recommend a similar course because it requires considerable technical skill to carry out the analysis in a reliable manner and this Department has but few officers who would be capable of performing that duty.

5. Last winter, however, the claims for refund were in some cases so exorbitant in proportion to the quantity of beer exported that I deemed it absolutely necessary to take some decided action in order to avoid the payment of fraudulent claims. I devoted considerable time to the question and having, as I believe, arrived at a satisfactory solution of the difficulty, departmental Circular 103, of which a copy is annexed hereto was issued.

6. As soon as we had occasion to apply the rules laid down in this circular, we discovered that in almost every case the amount of malt determined thereby fell considerably short of the brewers' claim, and as it appeared possible that there might be a material difference between the quality of English and Canadian malt. In order to satisfy myself on this point I instituted a series of experiments of the following nature :

- a. I arranged to have special brewings made in two separate breweries, each under the immediate and rigid supervision of an officer of this Department, possessing sufficient skill to enable him to determine the quantity of Malt used, to watch the process of brewing and to determine the quantity of beer produced from the malt used. After these brewings had been completed

several samples of the beer produced in each case were analyzed and the result compared with a practical determination arrived at the brewery.

- b. I procured 100 lbs. of malt which I divided into two equal parts and made a separate brewing from each part. Both these brewings were carried on under my own immediate supervision as to the quantities of malt used, the process, and the quantity of beer produced. A sample of each of these brewings was then analyzed and the result compared with my personal knowledge of the quantity of malt contained in each gallon of beer produced.
- c. I obtained from a brewer in this city, who has no interest in the question, a sample of beer made by him and a statement of the quantity of malt contained in it which was verified by the officer in charge of the brewery. This sample was similarly analyzed and the result compared.

8. The whole of the above experiments confirmed conclusively the correctness of the rules laid down in the circular. I do not assert that they produced results absolutely correct, but the variation of the results obtained by the analyses from the known quantities of malt contained in the samples was so small as to be unworthy of notice and certainly no more than might be anticipated from variations in the quality of malt used.

9. The correctness of the principles laid down have been further confirmed by the results agreeing in some cases with the claims made, and notably in the case of a claim made by a brewer for a drawback on a quantity of malt equivalent to 3 lbs. per gallon, whereas the result of the analyses of the samples sent shewed an average of 3.32 lbs. per gallon, and from this I infer that this person had made a minimum claim in view of the provisions contained in section 8 of the circular above referred to.

10. Under all these circumstances I submit that the regulations laid down in the circular attached hereto should be confirmed and maintained and that, for the future, the Department will be justified in assuming that where the claim for refund is made considerably in excess of the quantity shewn by the process referred to, such claim should be held to be a fraudulent one and the regulations laid down in section 8 of circular 109 should be enforced.

11. Although, according to the law above quoted, Departmental regulations in this matter are sufficient, I deem it desirable that the whole case should be laid before the Treasury Board for their approval, as I apprehend that the parties who have made or who may hereafter make excessive claims will endeavor to have the regulations ignored and may for that purpose appeal to the Government against the Department; and further I submit that a regulation which is known to have received the approval of the Board will possess greater value than one which only emanates from this Department.

Respectfully submitted,

A. BRUNEL,
Commissioner.

DEPARTMENT OF INLAND REVENUE,
June 23, 1876.

CIRCULAR No. 109.

DEPARTMENT OF INLAND REVENUE,

OTTAWA, February 19, 1876.

SIR,—With reference to the allowance of drawback of duty of malt contained in malt liquor exported, the following departmental regulations are to be observed:—

1st. The brewer who proposes to export malt liquor must give notice of his intention to do so upon Form No. C. 5.

2nd. In addition to the sample of the malt liquor to be exported, referred to in the form of notice above-mentioned, an officer of this Department must take an independent sample of it in such manner as to ensure his obtaining a fair average quality. The sample to be taken in each case must not be less than one quart, half of which is to be forwarded to this Department with such precautions as will protect it from deterioration either by heat or by cold. Probably the best method to secure this will be to pack the sealed bottle containing the sample in a small box with sufficient dry sawdust round it for its protection.

3rd. Every sample taken as above required must be sealed and must have attached to it a label bearing the number of the entry and the number of the claim for drawback made on Form No. C. 6, with such other particulars as may be necessary for identifying it.

4th. The entry will be passed for export in the usual way and, so soon as the exportation has been effected in the manner set forth in the warehouse regulations, the declaration on Form No. C 6 must be made by the brewer claiming the drawback and sworn to in accordance with the terms of the jurat attached thereto.

5th. The quantity of malt contained in the beer so exported will be finally determined by an analysis of the samples taken as above required whereby the original gravity of the worts from which the beer was produced will be determined.

6th. The Analysis will be as follows:—

(a) A definite quantity by measure of the sample will be distilled, and the distillate and the spent beer respectively will be made up with distilled water, each of them to the original measure of the beer before distillation.

(b) The specific gravities of the distillate so made up to the measure of the beer distilled will be taken.

(c) The specific gravity of the spent beer or extract so made up to the volume of the beer distilled will be ascertained.

(d) The number of degrees and parts of a degree of specific gravity by which the distillate is found to be less than the specific gravity of distilled water will be deemed to be the degree of spirit indication.

(e) The degrees of original gravity, set forth in the accompanying tables opposite the spirit indication found as above, will be added to the specific gravity of the spent beer or extract as above ascertained and the specific gravity so found shall be deemed to be the original gravity of the worts.

- (f) The degrees of original gravity found as above described in excess of the specific gravity of distilled water will be multiplied by the factor .045, and the product thus obtained will be deemed to be the number of pounds of malt used in the production of one gallon of beer.
- (g) All the weighings made for determining specific gravities as above mentioned are to be based upon the temperature of 60° Fahrenheit.

Example.

Specific Gravity of Distillate.....	.99096
do do Spent Beer or Extract.....	1.0155
*Spirit Indication .00904 = Original Gravity per Table...	39.1
Add Specific Gravity of Extract over 1.0000.....	15.5
	54.6

And 54.6 \times .045 = 2.457lbs. Malt per gallon.

7th. The analysis as above detailed will be made at the place where the beer is exported, provided there are officers of the Department sufficiently instructed to carry it out properly. In the meantime, or in the absence of such competent officers, the analysis will be made at Ottawa, by the officers of the Department of Inland Revenue there, and the allowance for drawback will be made in accordance with the original gravity so determined.

8th. Brewers who fill in the declaration as to the quantity of malt contained in the beer on which they claim drawback in excess of the quantity determined in the manner above described will forfeit their claims to the drawback.

9th. When malt liquor is exported in bottles, the actual capacity of the bottles must be determined in a satisfactory manner by taking a sufficient number promiscuously from the whole lot to obtain a fair average, and estimating the whole quantity by the result of measuring those so selected, and the bottles containing the samples of malt liquor taken in such cases will be considered as a test of the average capacity of the bottles, as well as of the quantity of malt contained in the beer.

I remain, Sir,

Your obedient servant,

A. BRUNEL,

Commissioner.

* The Spirit Indication required in the Schedule will in this case be 9.04, the decimal point being moved three places to the right to meet the technical usages of the trade.

SCHEDULE

CONTAINING A TABLE TO BE USED IN DETERMINING THE ORIGINAL SPECIFIC GRAVITY OF WORTS OF BEER.

Degrees of Spirit Indication.	Degrees of Original Specific Gravity.	Degrees of Spirit Indication.	Degrees of Original Specific Gravity.	Degrees of Spirit Indication.	Degrees of Original Specific Gravity.	Degrees of Spirit Indication.	Degrees of Original Specific Gravity.
.1	.3	4.1	15.5	8.1	34.3	12.1	54.9
.2	.6	4.2	16.0	8.2	34.8	12.2	55.4
.3	.9	4.3	16.4	8.3	35.4	12.3	55.9
.4	1.2	4.4	16.8	8.4	35.9	12.4	56.9
.5	1.5	4.5	17.3	8.5	36.5	12.5	56.9
.6	1.8	4.6	17.7	8.6	37.0	12.6	57.4
.7	2.1	4.7	18.2	8.7	37.5	12.7	57.9
.8	2.4	4.8	18.6	8.8	38.0	12.8	58.4
.9	2.7	4.9	19.1	8.9	38.6	12.9	58.9
1.0	3.0	5.0	19.5	9.0	39.1	13.0	59.4
1.1	3.3	5.1	19.9	9.1	39.7	13.1	60.0
1.2	3.7	5.2	20.4	9.2	30.2	13.2	60.5
1.3	4.1	5.3	20.9	9.3	40.7	13.3	61.1
1.4	4.4	5.4	21.3	9.4	41.2	13.4	61.6
1.5	4.8	5.5	21.8	9.5	41.7	13.5	62.2
1.6	4.1	5.6	22.2	9.6	42.2	13.6	62.7
1.7	5.5	5.7	22.7	9.7	42.7	13.7	63.3
1.8	5.9	5.8	23.1	9.8	43.2	13.8	63.8
1.9	6.2	5.9	23.6	9.9	43.7	13.9	64.3
2.0	6.6	6.0	24.1	10.0	44.2	14.0	64.8
2.1	7.0	6.1	24.6	10.1	44.7	14.1	65.4
2.2	7.4	6.2	25.0	10.2	45.1	14.2	65.9
2.3	7.8	6.3	25.5	10.3	45.6	14.3	66.5
2.4	8.2	6.4	26.0	10.4	46.0	14.4	67.1
2.5	8.6	6.5	26.4	10.5	46.5	14.5	67.6
2.6	9.0	6.6	26.9	10.6	47.0	14.6	68.2
2.7	9.4	6.7	27.4	10.7	47.5	14.7	68.7
2.8	9.8	6.8	27.8	10.8	48.0	14.8	69.3
2.9	10.2	6.9	28.3	10.9	48.5	14.9	69.9
3.0	1.07	7.0	28.8	11.0	49.0	15.0	70.5
3.1	11.1	7.1	29.2	11.1	49.6	15.1	71.1
3.2	11.5	7.2	29.7	11.2	50.1	15.2	71.7
3.3	12.0	7.3	30.2	11.3	50.6	15.3	72.3
3.4	12.4	7.4	30.7	11.4	51.2	15.4	72.9
3.5	12.9	7.5	31.2	11.5	51.7	15.5	73.5
3.6	13.3	7.6	31.7	11.6	52.2	15.6	74.1
3.7	13.8	7.7	32.2	11.7	52.7	15.7	74.7
3.8	14.2	7.8	32.7	11.8	53.3	15.8	75.3
3.9	14.7	7.9	33.2	11.9	53.8	15.9	75.9
4.0	15.1	8.0	33.7	12.0	54.3	16.0	76.5

APPENDIX F.

BOARDS OF EXAMINERS constituted during the Fiscal Year ending 30th June, 1876

Place.	Article.	Examiners.	Remarks
Kingston	Leather and Raw Hides.	<i>Wm. Ford.</i> * <i>Geo. Offord.</i> <i>John McKay.</i> William Allen. W. P. Minnes.	
Essex, Kent and Lambton.....	Leather and Raw Hides..	Wm. Fraser. David Pratt. Grandison Boyd Wm. Monteer. Thos. Snook.	
Ontario and Durham.....	Flour and Meal.....	James Anderson. James Henry Hagerman Harvey M. Ross. Edward Peplow. Henry Wade.	
Guysborough, St. Mary's Division.....	Fish and Fish Oil.....	James McCutcheon. D. W. Crockett. James Hemlaw. John McDaniel. Wm. Pride.	
Shelburne	Fish and Fish Oil.....	<i>Joseph Watters.</i> <i>Samuel Lock.</i> <i>Jacob Lock.</i> Howard Lock. Edward Capstick	
Barrington.....	Fish and Fish Oil.....	W. Robertson. T. Nickerson. W. Sargent. W. H. Coffin. N. Banks.	
Victoria	Fish and Fish Oil	<i>John W. Burke.</i> <i>John McDonald.</i> <i>John McLean.</i> Alex. Taylor. Angus McIver.	
Gloucester, N. B.....	Fish and Fish Oil.....	<i>Wm Taylor.</i> <i>Jos. Sewell.</i> <i>Jos. Poirrier.</i> Peter Legere. Octave Haché.	

* Those printed in italics were Examiners under Act of 1873.

APPENDIX C.

LIST OF PERSONS to whom Certificates have been granted under Inspection Act of 1874, during the Fiscal Year ending 30th June, 1876.

Certificate granted to.	Inspector or Deputy Inspector.	Article.	Place.	By whom Certificate was granted.
John Mathieu.....	Deputy Inspector..	Fish & Fish Oil..	Quebec.....	Chairman of Board of Exam- iners.
Louis Coté.....	do	do	do	do
Thad. Shea	do	Butter.....	do	do
Peter McKimm	Inspector.....	Leather & Raw Hides.....	Kingston	do
James Hubley.....	Deputy Inspector..	Fish & Fish Oil..	Halifax.....	do
Thomas Doyle.....	do	do	do	do
George Leslie.....	do	do	do	do
Maurice Kavanagh	do	do	do	do
David Redmond.....	do	do	do	do
Isaac Hatley.....	do	do	do	do
George Mason	do	do	do	do
David Dauphiné.....	do	do	do	do
William Coolen.....	do	do	do	do
Peter H. Dauphiné	do	do	do	do
Jacob Snart	do	do	do	do
Thomas Beazley.....	do	do	do	do
Patrick Christian..	do	do	do	do
James Cornelius... ..	do	do	do	do
George C. Garrison	do	do	do	do
James M. Gates.....	do	do	do	do
Charles Holland.....	do	do	do	do
John Henebery	do	do	do	do
William Henebery	do	do	do	do
Peter Isnor.....	do	do	do	do
John Lapierre	do	do	do	do
Stephen Lapierre... ..	do	do	do	do
Daniel Marlin.....	do	do	do	do
Hugh Munro.....	do	do	do	do
Martin Murphy.....	do	do	do	do
Peter Morash	do	do	do	do
Francis Mason	do	do	do	do
Wm. McCarthy	do	do	do	do
Michael O'Brien	do	do	do	do
James Richardson..	do	do	do	do
John Shaughen- waite.....	do	do	do	do
James Rogers.....	do	do	do	do
Simon MacKay.....	do	do	do	do
Jeremiah Twohig... ..	do	do	do	do
Dennis Ryan	do	do	do	do
James Troop.....	do	do	do	do
Martin O'Neil.....	do	do	do	do
Wesley Crooks.....	do	do	do	do
James H. Coolen.....	do	do	do	do
Samuel Martin.....	do	po	do	do
George Maryatt.....	do	do	do	do
Michael Beck.....	do	do	do	do
George Kaizer.....	do	do	do	do
John Smith.....	Inspector.....	Leather & Raw Hides.....	Essex, Kent & Lambton.....	do
Wm. Bletcher.....	do	Flour & Meal.....	Ontario & Dur- ham.....	do

LIST OF PERSONS to whom Certificates have been granted under Inspection Act,
&c.—Continued.

Certificate granted to.	Inspector or Deputy Inspector.	Article.	Place.	By whom Certificate was granted.
Donald McKenzie..	Inspector.....	Fish & Fish Oil..	Shelburne.....	Chairman of Board of Examiners.
Neil McIntyre.....	Deputy Inspector..	do	Richmond.....	do
Alex. McKillop	do	do	do	do
Philip Gruchy.....	do	do	do	do
John McDonald.....	do	do	do	do
Anthony Oliver....	do	do	do	do
James A. Boutillier	do	do	Lunenburg	do
David Morash.....	do	do	do	do
Peter Boutillier.....	do	do	do	do
George J. Coolin...	do	do	do	do
George Young.....	do	do	do	do
Joseph Coolin, sen	do	do	do	do
Joseph Cleveland..	do	do	do	do
J. A. Matheson.....	Inspector.....	do	Victoria.....	do
George Fader.....	Deputy Inspector..	do	do	do

APPENDIX *f*.

List of Inspectors and Deputy Inspectors of Staple Articles who have obtained Certificates and executed Bonds, and who were therefore empowered to act prior to the 31st October, 1876.

Place.	Article.	Inspector.	Deputy Inspector.
Quebec	Flour and Meal	Benj. Rousseau	P. Rousseau.
do	Beef and Pork	David Nolan.	
do	Butter	Pierre Patoine.	
do	Fish and Fish Oil	John Auld	J B. Langlois.
do	do		Israel Belleveau.
do	do		J. J. Brady.
do	do		Louis Coté.
do	do		Jean Mathieu.
do	do		J. C. Gingras.
Montreal	Flour and Meal	Hon. John Young	
do	Wheat and other Grain	Thos. Bickerstaff.	
do	Beef and Pork	James Dohoney	Michael Dohoney
do	Leather and Raw Hides	Thomas Hawkins	Antoine Masson.
do	Ashes, Pot and Pearl	Dyde & Major.	
do	Fish and Fish Oils	L. E. Morin	Thomas D. Quinn.
Ottawa	Butter	Abel Harris.	
do	Leather and Raw Hides	F. McCullough.	
Toronto	Flour and Meal	William Greay.	
do	Wheat and other Grain	Joseph Harris.	
do	Leather and Raw Hides	Joseph Armstrong.	
Hamilton	Flour and Meal	John Smith.	
Halifax	Fish and Fish Oil	E. J. Tobin	John Brennan.
do	do		Thos. Beazley.
do	do		John Brown, sr.
do	do		John Brooks.
do	do		Michael Beck.
do	do		Patrick Christian.
do	do		James Cornelius.
do	do		James H. Coolen.
do	do		Isaac Croucher.
do	do		Wesley Crooks.
do	do		James Fortune.
do	do		Abraham Camm.
do	do		Joseph Coolen.
do	do		George Coolen.
do	do		William E. Coolen.
do	do		W. Coolen.
do	do		Thomas Doyle.
do	do		Peter Doherty.
do	do		David Dauphinie.
do	do		Peter Dauphinie.
do	do		William Fraser.
do	do		George C. Garrison.
do	do		James M. Gates.
do	do		William Henebery.
do	do		John Henebery.
do	do		Charles Holland.
do	do		John Hays.
do	do		James Hubley.
do	do		George Hames.
do	do		Isaac Hattey.
do	do		Martian Julian.
do	do		Peter Isnor.
do	do		Maurice Kavanagh.
do	do		George Kaizer.
do	do		Stephen Lapierre.
do	do		John Lapierre.
do	do		Robert G. Little.

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

Place.	Article.	Inspector.	Deputy Inspector.
Halifax.....	Fish and Fish Oil.....		George Leslie.
do	do		Peter Morash.
do	do		Francis Mason.
do	do		Isaac Melvin.
do	do		Joseph Mulcahy.
do	do		George Mason.
do	do		John D. Moore.
do	do		William Monk.
do	do		George Maryatt.
do	do		Samuel Martin.
do	do		James McGill.
do	do		S. McKay.
do	do		Michael O'Brien.
do	do		Martin O'Neil.
do	do		James Rodgers.
do	do		David Redmond.
do	do		Dennis Ryan.
do	do		William Roast.
do	do		W. J. Robertson.
do	do		James E. Stratford.
do	do		John E. Stratford.
do	do		James Snarc.
do	do		James Troop.
do	do		J. Twohig.
do	do		David Thompson
St. John, N.B.....	do	George Young.	
St. John, Carleton Division	do	S. L. Brittain.	
St. John, N.B.....	Leather and Raw Hides..	W. W. Elmslie.	George Murdock.
Essex, Kent & Lambton	do	John Smith.	Charles Clarke.
Lincoln & Welland Ontario & Durham	do	A. F. Culver.	
Yarmouth, N.S.....	Flour and Meal.....	William Bletcher.	
Guyborough	Fish and Fish Oils	Robert Brown.	
Richmond, N.S.....	do	W. G. Scott, jun.	
do	do	E. E. Binet	John Benest.
do	do		Henry J. Bissett.
do	do		T. Brymer.
do	do		Charles Bosdet.
do	do		P. Gruchy.
do	do		Edward Harris.
do	do		John Kavanagh.
do	do		John LeRosignal.
do	do		Alex. McKillop.
do	do		Neil McIntyre.
do	do		John McDonald.
do	do		Anthony Oliver.
do	do		William Phelan.
do	do		James Proctor.
do	do		Thomas Upton.
do	do		William Robertson.
do	do		Abraham Camm.
Antigonish	do	W. J. Webb.	John Brow.
do	do		James Kenney.
do	do		Placide Crispo.
Lunenburg, N.S...	do	George Anderson.	Michael Anderson.
do	do		Ezekiel Boutillier.
do	do		Enos Teel.
do	do		John Teel.
do	do		James A. Boutillier.
do	do		Fred. Boutillier.
do	do		Joseph Cleveland.
do	do		George Schrader.

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

Place.	Article.	Inspector.	Deputy Inspector.
Lunenburg, N.S.	Fish and Fish Oils		George Young.
do	do		David Morash.
do	do		Francis Smith.
Victoria	do	J. A. Matheson	George Fader.
do	do		John McNeil.
Inverness, N.S.	do	A. B. Skinner	Alexander Johnston.
do	do		John Langley.
do	do		R. R. Smith.
Cape Breton	do	Donald Ross.	
Gloucester, N.B.	do	Peter Haché.	

 APPENDIX G.

 EXAMINATION FOR SPECIAL CLASS EXCISE OFFICERS.

 CONDITIONS.

1st.—Candidates are not allowed to use any books or manuscript for reference

2nd.—They must not leave the room until the questions placed in their hands have been disposed of.

3rd.—The number of hours to be devoted for each subject will be specified upon the Examination papers, and upon the expiration of the time so allotted, the papers, with such answers as the Candidates can give, must be given in. They should therefore refrain from occupying time upon questions with which they know themselves to be unacquainted.

4th.—When questions require arithmetical computation, the work must be given in full.

5th.—The answers must be given on separate sheets. The subject and number of question are in every case to be prefixed.

6th.—The first sheet of questions is to be signed in full by the Candidate, to all other sheets his initials will suffice.

7th.—Each Candidate will be assigned a number on entering upon the examination, and he must see that this number is attached to each sheet as handed in.

OTTAWA, January 30th, 1875.

No. 1.

 INLAND REVENUE BOARD OF EXAMINERS.

 INLAND REVENUE LAWS.

Time—1 Hour.

1. What Acts or parts of Acts govern Inland Revenue procedure ?
2. What is the meaning of the term "Distillery" as interpreted by the Inland Revenue Act ?
3. What process is necessary in order to obtain excise licenses and wherein is a bonded manufacturer exceptional to the general rule ?
4. On procuring a license, what further action is requisite on the part of the manufacturer before he can legally commence operations ?

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5. In case of stopping for more than a week for purposes of repair or otherwise, what notice must be given before recommencing work?
 6. By what methods may the duty upon spirits be charged?
 7. What special provision is made as to the charge of duty when damaged grain is used, and what action is required on the part of the distiller in respect of it.
 8. When do the duties accruing upon S. M. Returns become due and payable, and what action should the Excise Officer take in case a return should be tendered which is below the legal standard?
 9. In what form should cisterns in malt houses be constructed?
 10. Within what hours does the Inland Revenue Act confine the maltster as to steeping grain, and placing malt on the kiln, and what notice is required of his intention to do either?
 11. What is the principal gauge whereby the duty on malt is to be computed, and on what conditions is that to be set aside for another?
 12. How long may excisable goods, upon which the duty is not paid, remain in warehouse?
 13. What provision is made for the proper stowage of casks and other excisable goods in warehouse?
 14. Give an outline of the regulations established by Order in Council respecting the removal of spirits?
 15. What provision is made by 34 Vic., Cap. 15, as to the "Fire Test" for petroleum?
 16. May raw leaf tobacco be imported into Canada at any port of entry?
 17. On what conditions may raw leaf tobacco grown in Canada be removed from the premises or farm on which it is grown?
 18. How are bonds taken for raw leaf tobacco warehoused to be conditioned?

No. 2.

MALTING.

Time.—1 Hour.

1. What is the object of malting grain, and what powerful agent is formed in the transformation of grain into malt?
2. What are the chief requisites to produce the germination of grain?
3. In malting grain, how many operations are necessary, and name them in the order in which they occur?
4. How would you distinguish between barley which had been dried in a kiln and malt?

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5. Does barley when malted increase in bulk; and is there also an increase in weight?
 6. Suppose in gauging a couch you find 170,000 cubic inches, how many thousand cubic inches of malt would you expect by gauge, and how many pounds weight?
 7. How is the fitness of the grain to go on the kiln known; and what would be the consequence if germination was not stopped?
 8. What is the minimum and maximum time necessary to convert barley into malt, and give the usual time taken for each operation?
 9. At what time is the duty usually levied on malt, and what gauges may the duty be calculated from?
 10. In the conversion of one steep of barley into malt, how many gauges is it necessary for an officer to take to prevent fraud?

No. 3.

MALT GAUGING.
Time—2 Hours.

1. What are the main gauges to be taken during the process of malting, with a view to the charge for duty?
2. How should the kiln gauge compare as to measure and weight with the dry grain gauge?
3. In a steep of 150,000 cubic inches of barley by dry gauge, what quantities would you expect to find by the couch, floor and kiln gauges respectively?
4. Assuming 5,000 cubic inches to be the average measurement of a cental of barley, what would be the weight of 2218·192 cubic inches? And if each 1,000 cubic inches were found to weigh 22lbs., what would then be the weight of 2218·192 cubic inches?
5. How would you proceed to determine the approximate weight of a large quantity of malt stored in a granary, in the absence of suitable appliances for weighing it within the time at your disposal?
6. In a floor of malt I find the sides to be 12, 14, 15 and 18 ft. respectively, the last two forming a right angle; seven dips taken are as follows: 7·2 in., 5·7 in., 4·3 in., 5 in., 6 in. and 5·1 in. How many 1,000 cubic inches do these measurements represent?
7. In a cylindrical cistern having a drip of two inches, the diameter being 120 in., and the dip at highest side 60 in.: How many 1,000 cubic inches of barley does it contain when full, and what would you expect to find by

Couch gauge,

Floor guage,

Dry malt guage?

8. How would you proceed to inch a cistern in the form of a frustum of a cone; what would be the contents in inches of the 13th inch from the bottom, the cistern being of the following dimensions:

Top diameter, 64 inches.

Bottom, 73 ‘

Depth, 50 “

No. 4.

TOBACCO.

Time—2 hours.

1. What are the names of the different products of raw leaf tobacco when manufactured and subject to Excise duty in Canada?
2. Define what is meant by Cavendish tobacco?
3. Explain in as concise a manner as possible the process of cigar making?
4. Are stems made use of in the manufacture of Cavendish; if so, what process do they undergo previously to being use?
5. How many pounds of Cavendish tobacco may be manufactured from 100 lbs. of raw leaf when the stems are used, and how many without?
6. When is the manufacture of Cavendish tobacco supposed to be completed, and what length of time is necessary to complete the manufacture of Cavendish from raw leaf?
7. What is meant by “Casing” tobacco, and what ingredients are generally used?
8. Do you think it difficult to keep a proper survey over a tobacco manufactory, and if so, give your reason?
9. How would you proceed to take stock in a tobacco manufactory after six months, operations, in order to arrive at a tolerably correct conclusion as to the condition of affairs, and to what expedients might the manufacturer resort in order to hide fraud?
10. To what (kept in obedience to Excise Regulations) would you have recourse to ascertain approximately the stock of tobacco in process of manufacture, and to what extent would you expect to find the quantities so arrived at out of harmony with the results of an actual stock taking?
11. Explain what the debit and credit sides respectively of the No. 1 and No. 2 Stock Books and the Daily Record should contain, and how far the debit of one or

other of these should be checked by or be found in correspondence with the credit of another.

—
No. 5.
—

DISTILLATION.

Time—3 Hours.
—

1. In the distillation of spirits from grain which is not malted, how many operations are necessary—name them in the order in which they occur?
2. What is the minimum and maximum time necessary to complete the operations of mashing and fermentation respectively?
3. What kinds of grain are commonly used, and what proportions, in the manufacture of spirits?
4. When and where are the spirits tested and charged for duty?
5. In the ordinary supervision of a distillery, what are the principal daily precautions which should be taken by the officer in charge for the prevention of fraud?
6. Name the apparatus used, and the precaution which should be taken to prevent fraud in connection with the operation necessary to the completion of the manufacture of spirits, after the charge for duty has been made?
7. Describe the successive changes as regards the taste of the wash which occur during the process of fermentation?
8. What do you understand by the “attenuation” of beer or wash?
9. Suppose a tun of wash to become attenuated to the gravity of water, would you argue from this that all the saccharine matter had been converted into alcohol?
10. What causes may arrest the process of conversion?
11. If worts are allowed to remain in the fermenting tun for a considerable period after the available sugar has been converted, what change may be expected to take place?
12. Can absolute, that is pure anhydrous alcohol, be obtained by ordinary distillation?
13. Give approximately the specific gravities of water, proof spirit and alcohol at 60°.
14. What do you understand by the terms “Testing Alcoholic Value,” “Special Tests” and “Testing for Duty,” respectively?
15. Describe the method of obtaining the alcoholic value of a quantity of beer, by means of the ordinary apparatus used in distilleries worked with intermittent stills, without having recourse to the close receiver.

16. Preparatory to and during the above process, what precaution should be taken to insure obtaining a correct result?

17. Describe the method of taking a "Special Test," and state what special memorandum it is necessary to make in your official diary, in addition to the detailed record of the result of such test?

18. What special precautions are necessary in relation to this test?

19. Under what circumstances is it specially necessary to take the above test, and where should the result be recorded?

20. Describe fully the method of "Testing for Duty," and what precautions should be taken to ensure correct result?

21. Give the net product of the following charge, and state its alcoholic value :—

Charge, 430 gallons beer.

Entire contents of tun, 11,325 gallons.

Made from 15,000 lbs. grain.

Low wines preceding charge..... 50 Gals @ 34·4 under-proof.

Product of charge..... 30 " 10·3 over-proof.

Low wines from charge distilled..... 53 " 41·4 under-proof.

22. How does a sudden mixture of alcohol with water affect the volume and temperature of the mixture?

23. Describe the meaning of the term "Low Wines," and how they are treated?

24. Is it necessary to have that portion of the apparatus, used in the re-distillation of low wines, secured, and if not so secured, how might the revenue be seriously affected?

25. When about to take a "Special Test" of tun No. 3, it was found that the product of two tuns was in close receiver, viz:—2,750 wine-gallons at 25·9 over-proof. After tun No. 3 was distilled there were 3,910 wine-gallons at 28·4 over-proof. What was the strength of the spirits produced from contents of the former tun?

26. Examine the accompanying return, (D. 16) and state at what dates, in accordance with the established order of use tuns Nos. and may be expected next to come into use.

—
No. 6.
—

SACCHAROMETER.

Time.—1 hour.

1. What is meant by the term "Specific gravity" applied to beer or wash and of what is it a criterion?

2. Explain how the stem of Bates' saccharometer is divided, and why the divisions are not equi-distant.

3. What part of specific gravity of water does each degree on the stem indicate ?
4. What poise is it necessary to put on, in order to indicate at 0 the specific gravity of water (at 60 degrees) and what would be the indication on the stem if the weight marked 970 were used ?
5. What is the object of the tables accompanying Bates' saccharometer ?
6. In the transaction of Inland Revenue business in Canada, which table is more frequently referred to ?
7. How is the pilot to be used
8. Suppose in testing a sample of worts at 60° the instrument with the weight 1,060 attached floats with the linear division 10 nearest the surface,—what is the specific gravity of the worts, and how much per cent. is it heavier than water ?
9. Find out by the tables the proper answer to the above question, if the temperature be 82° instead of 60°.
10. How would you proceed to ascertain the quantity of malt in a given sample of beer.

No. 6½.

USE OF HYDROMETER AND SPECIFIC GRAVITY OF FLUIDS

Time.—1 hour.

1. In what ratio are water and absolute alcohol combined in proof spirits.
2. What are the weight per wine gallon of absolute alcohol, proof spirit and water respectively ?
3. Can the indications of the hydrometer in testing spirits be affected by the addition of any soluble matters having a greater specific gravity than water ; if so, name them ?
4. What circumstances might occur, either by design or accident, that would cause error in result when testing spirits ?
5. In testing spirits how is the hydrometer used, and what other instrument is used in connection with it ?
6. Having determined the indications by these instruments, how would you proceed to ascertain the strength ?
7. If required to test a car-load of spirits, contained in casks varying in both size and strength, how would you proceed ?
8. Will the mixture of one volume of water and one volume of spirits 50 over-proof make two volumes, and what will be the strength of the mixture ?
9. In testing the accuracy of a hydrometer with one known to be correct, how would you proceed ?

10. In testing a sample of spirits the temperature was found to be 60°, hydrometer indication 34.2, and another sample, temperature 55°, hydrometer indication 20.8, what would be the strength of each, and the difference in proof gallons between 100 wine gallons of the former and 98 of the latter ?

No. 7.

STOCK TAKING.—GRAIN.

Time.—2 hours.

1. A rectangular bin full of malt, with the exception of the space occupied in one corner by a hopper which is empty. Dimensions of bin, opposite sides 148 in., ends 114 in., depth 8 ft. 6 in.; the hopper is at the top 45 in. by 40 in., and at the bottom 10 by 3 in., and of the same depth as the bin, two of its adjacent sides being formed by the side and end of the bin, and the other two sloping from the top to the bottom, as indicated by the dimensions above given. A measure of 1,000 cubic inches is found to weigh 16lb. How many centals of malt are there in the bin—to two places of decimals ?

2. The stock of Indian corn is found thrown up against the end wall of a granary 27 feet 6 inches in width. It extends along the side walls at the base 20 feet, within which dimensions it is confined by boards running across the granary parallel to the end wall to the height of 4 feet. From the top of these boards the grain slopes evenly up to the height of 10 feet against the end wall. A measured sample of 1,000 cubic inches weighs 28lb. What is the aggregate quantity ?

3. In addition to a bin containing 137.37 centals, there is a further lot of rye thrown up the corner of the granary as follows : At the base it extends 30 feet along either wall and is confined by boards to the height of 4 feet, from the top of which it slopes evenly back to the top of the pile which is levelled off at 148 inches from the floor. At the top it extends six feet along either wall. A sample weighs 26lbs., to the 1,000 cubic inches. How many centals of rye are there in all ?

4. A bin containing oats weighing 16 lbs. to the 1,000 cubic inches is of the following dimensions :—10 feet long, 8 feet 4 inches wide, and 85 inches in depth. State the aggregate quantity in bin ?

5. There were found piled up in a corner of the granary 19 barrels, each having a capacity of 50 Imperial gallons which had been temporarily filled with wheat. A sample weighed 28 lbs. to the 1,000 cubic inches. State the aggregate quantity ?

6. In addition to the above, a quantity of mill offal was found to weigh 8,347 lbs., which, with the above, completed the entire stock of grain.

NOTE.—The candidate is required to take a memorandum of the results of these computations, in order that he may enter them as the actual stock on hand after writing up the Grain Stock Book, which will be the subject of a succeeding paper.

SPIRITS.

Time.—3 Hours.

In taking stock of the spirits in the distillery, the following gauges were taken, from which to compute the quantities at leisure. The rectifiers having been shut off at bottom at the time of stock taking :

1. Five rectifiers, each containing spirits at 30 under-proof.—

Bottom diameter.....	60 inches.
Top "	65 "
Depth.....	100 "
Space between false and real bottom.....	2 "
Thickness of false bottom.....	2 "
Depth of coal.....	80 "
Wet dip over coal.....	6 "

2. Five rectifiers containing spirits at proof in process of rectification :—

Bottom diameter.....	110 inches.
Top "	100 "
Depth.....	100 "

Otherwise the same gauges as the above.

3. Receiver No. 1 contains spirits 65 over-proof,—

Bottom diameter.....	140 inches.
Top "	130 "
Depth.....	100 "
Wet dip.....	75 "

In this Receiver was discovered an encumbrance in the form of a scantling $3 \times 3\frac{1}{2}$ inches, resting on the bottom of the vessel and supporting the top.

4. Receiver No. 2 containing spirits at 50 under-proof,—

Bottom diameter.....	135 inches.
Top "	128 "
Depth	110 "
Wet dip.....	93 "

5. Receiver No. 3 containing spirits at 8 under-proof,—

Bottom diameter.....	160 inches.
Top "	150 "
Depth.....	120 "
Wet dip.....	112 "

6. The Mixing Tub containing spirits at 30 under-proof,—

Bottom diameter.....	160 inches.
Top "	157 "
Depth.....	50 "
Wet dip.....	42 "

7. The Still Charger contained spirits at 30 under-proof,—
 Bottom diameter..... 165 inches.
 Top “ 155 “
 Depth..... 144 “
 Wet dip..... 140 “

8. The Low Wines Tub contained at 20 under-proof,—
 Bottom diameter..... 70 inches.
 Top “ 60 “
 Depth..... 75 “
 Wet dip..... 60 “

9. In addition to the spirits in bond, namely 838 pkgs., aggregating 44,164·74 proof gallons, the following were found, duty paid, on distillery premises, viz :—
 100 barrels, 50 gallons each, at..... 50 over-proof.
 20 “ 50 “ “ 30 under-proof.

NOTE.—The aggregate quantity of spirits, as ascertained by the above computations, will be required to close the paper on Stock Book No. 2. The candidate will therefore take a note of it before giving in this paper.

No. 8.

DISTILLER'S STOCK BOOKS.

Time—4 Hours.

Messrs. W. Thompson & Co., of London, commenced operation as distillers upon the first day of August, 1874, with the following stock of grain and spirits :—

On the 16th of the same month operations were stayed, and stock was taken, the result of such stock taken being that recorded in the preceding paper.

The candidate is required, from the information afforded by this paper, to write up the Stock Book Nos. 1 and 2, and make out S. M. Return and Form G. No. 7.

Stock on Hand 1st August, 1874.

Grain.	Cents.
Malt, domestic.....	301·76
Indian corn, foreign.....	1,773·14
Rye, domestic.	1,238·12
Oats and other grain.....	169·80
Wheat.....	76·08
Mill offal	64·78
Total.....	3,623·68

Spirits.

Proof gallons..... 76,338·76

Of which..... 30,575·52

Being 486 packages, were in Bonded Warehouse, and
the remainder, duty paid, Ex-Distillery.

Purchase from 1st August to 16th August.

Aug. 3.	J. Williams, Detroit, per G.T.R, Indian Corn....	4,000·00
" 4.	Tecumseh Mills, per wagon, mill offal.....	98·60
" 5.	Removed from own malt house, malt	30·00
" 6.	" " " "	46·20
" 7.	" " " "	30·00
" 10.	J. Benson, Township of Middlesex, per wagon oats.....	123·72
" 11.	Removed from malt house, malt.....	24·00
" 11.	J. Williams, Detroit, corn	966·66
" 12.	Removed from malt house, malt	16·00
" 13.	Tecumseh Mills, per wagon, mill offal.....	160·10
" 14.	Removed from malt house, malt.....	31·72
" 15.	W. Thomas, Guelph, G.T.R., rye	1,040·52
		6,567·52

Aug. 15. Purchased from Walker & Sons, Windsor, 344
packages, containing 18,119 wine gallons of whiskey,
25 under-proof..... 13,589·25 gals.

Grain Mashed or otherwise accounted for.

Aug. 1. } " 3. }					
" 4. } " 5. }	Malt.	Indian Corn.	Rye.	Oats.	Mill Offal.
" 6. } " 7. }	2,400	48,000	6,000	1,200	2,400 each day.
Aug. 8. } " 10. }					
" 11. } " 12. }	700	24,000	3,440	600	1,200 each day.
Aug. 14. } " 15. }	1,520	48,000	6,880	1,200	2,400 each day.

Used for feed in stables, 966 lbs. oats, taken out of stock.

Spirits removed from premises.

Aug. 5. Shipped 100 brls. duty paid spirits, 5,130 W. G., 25 under-proof, to G. Barber
Strafford, per G. T. R. marked 3·74 1 @ 100.

- Aug. 6. Shipped 100 barrels spirits in bond, 5,119 wine gallons, 50 over-proof, to W. M. Lotbridge, Hamilton, per G. T. R., marked O. N. B. 15, 1 @ 100.
 3·74
- Aug. 10. Shipped 100 brls. duty paid spirits, 5,145 wine gallons, 25 under-proof to James Cowan, Toronto, per G. T. R., marked 3·73 1 @ 100.
- Aug. 15. Shipped to Ramsay & Co., Toronto, per G. T. R., in Bond, marked :—
 O. N. B. 18. } Nos. 253 @ 348, 96 barrels spirits, 25 under-proof. 4,932 wine gall.
 3·74. }
 do. } “ 349 @ 352, 4 “ “ 50 over-proof. 209 “
- Aug. 15. Shipped J. Williams, St. John, N. B., per G. T. R., in Bond, marked :—
 O. N. B. 16, } No. 51 @ 100, 50 barrels spirits, 50 over-proof. 2,588 wine galls.
 3·74. }

Memorandum of details shown in Lock Label Book during the first half of August, 1874.

Date of Test.	Beer.	Grain.	W. G. in C. R.	Strength.	Proof Galls.
Aug. 3	49,580	90,150	4,034	35·3 o. p.	5,458·00
“ 5	50,864	90,000	4,034	35·9 “	5,482·20
“ 7	50,882	90,000	4,120	34·4 “	5,537·23
“ 8	47,834	90,000	3,826	36·1 “	5,207·18
“ 10	35,070	60,000	2,604	36·6 “	3,557·06
“ 11	34,720	60,000	2,840	39·5 “	3,961·80
“ 12	17,744	30,000	1,508	34·3 “	2,025·24
“ 14	34,996	60,000	2,630	36·6 “	3,593·58
“ 15	15,840	30,000	1,380	35·5 “	1,869·90
					36,621·24

Of this quantity there was :—

Entered for Warehouse 602 barrels..... 29,930 12 } proof gallons
 Entered for duty, Ex-Distillery..... 6,761 12 }

The stock on hand at the close of the half month, both as to grains and spirits, was that produced by the computations on the preceding paper.

—
 No. 9.
 —

STOCK BOOKS.—TOBACCO.

Time.— 5 hours.

—
 The Candidate is required, from the information afforded by this paper, to write up Stock Books Nos. 1 and 2, and Daily Record, and make out S. M. Return and Form G. 8.

Messrs. Ollendorf & Co., Montreal, re-commenced business on the 1st day of July, after having taken stock. Their stock on hand having been ascertained to be as follows:—

Raw Leaf Tobacco.	Lbs.
1,050 packages Foreign Tobacco.....	900,000
18 " Canadian "	35,724
Liquorice.....	71,070
Sugar.....	57,234
Gum	300
Tobacco in process of manufacture, having undergone the process of casing, &c., and including stems taken therefrom } 45,000 lbs.....	265,000

Manufactured Tobacco, 759 pkgs., 24,149 lbs., all in Bond.

Purchased during three months, as under,—

		Customs Entry.	lbs.
July 3,)	From J. Williams, New York, arriv- ing at the dates set opposite.	18 hds. Raw Leaf.	12,369 27,000
" 10,)		25 " "	12,234 36,500
" 15,)		30 " "	15,016 50,120
" 23,)		27 " "	16,115 40,237
" 30,)		15 " "	16,475 19,652
Aug. 7,)		24 " "	17,120 35,000
" 18,)		25 " "	17,890 37,006
" 25,)		16 " "	18,321 20,100
Sept. 15,)		22 " "	18,962 33,060
" 25,)		30 " "	19,140 51,231
" 26,)		15 " "	19,400 19,752
" 28,)		27 " "	19,652 42,100
" 30,)		30 " "	19,750 82,714

July 17. From Walker & Co., Montreal, 100 cases liquorice, 164,748 lbs.

" 25. 100 hds. sugar, 201,608 lbs.

Aug. 10. 500 lbs. gum.

Sept. 17. 30 hds. sugar, 75,012 lbs.

The following quantities of raw material had been taken into use in the manufacture of Tobacco:—

		Foreign Raw Leaf Tobacco.		Liquorice.	Sugar.	Gum.
		Pkgs.	Lbs.	Lbs.	Lbs.	Lbs.
July	3,	20	25,500	7,325	2,000	
"	5,	26	33,168	7,416	2,000	100
"	8,	23	29,325	7,106	2,000	
"	10,	24	30,600	8,000	2,000	
"	12,	22	28,050	8,124	2,000	
"	14,	21	26,325	7,116	3,000	
"	16,	25	31,425	8,000	1,000	50
"	21,	23	29,325	8,000	2,000	
"	23,	24	30,600	7,500	3,000	

	Foreign Raw Leaf Tobacco.		Liquorice.	Sugar.	Gum.
	Pgks.	Lbs.	Lbs.	Lbs.	Lbs.
July 28,	22	28,050	8,000	3,000	50
" 31,	23	29,325	8,000	2,000	
August 7,	25	31,425	8,000	2,000	100
" 10,	21	26,300	7,500	1,000	
" 15,	20	25,048	8,400	2,000	
" 17,	26	33,156	9,000	1,500	
" 19,	23	29,298	1,200	3,500	50
" 23,	24	30,584	10,500	2,000	
" 27,	25	31,462	9,650	2,000	
" 31,	23	29,301	9,000	1,500	
Sept. 4,	24	31,204	7,000	2,000	
" 8,	22	27,916	10,070	1,500	
" 12,	23	29,198	9,540	3,000	
" 15,	25	31,507	7,615	3,000	
" 18,	26	33,148	8,150	2,000	50
" 22,	21	25,970	2,164	1,500	
" 26,	25	31,287	9,250	1,000	
" 28,	22	23,114	9,000	1,000	
" 30,	20	35,759	8,374	1,020	

The manufactured tobacco produced was as follows:—

	Pgks.	Lbs.	Entered for Warehouse.		Ent'd. for Consumption. Ex-Factory.		
			Pgks.	Lbs.	Pgks.	Lbs.	
July 2,	414	18,216					
" 3,	205	9,103					
" 6,	610	26,840					
" 8,	415	18,260					
" 10,	417	18,339					
" 13,	614	27,016					
" 15,	444	18,256	July 15,	3,056	130,199	63	5,831
" 18,	540	23,760					
" 20,	360	15,830					
" 22,	361	16,041					
" 25,	536	23,508					
" 28,	530	23,300					
" 31,	537	20,621	" 31,	2,805	117,650	59	5,420
Aug. 3,	675	29,700					
" 5,	450	19,800					
" 7,	445	19,580					
" 10,	670	29,480					
" 15,	1,130	49,600	Aug. 15,	3,305	141,960	65	6,200

	Pkgs.	Lbs.		Entered for Warehouse.	Ent'd for Consumption. Ex-Factory.		
Aug. 17,	400	17,600					
" 20,	580	25,520					
" 24,	800	34,900					
" 27,	600	26,400					
" 31,	590	27,400	Aug. 31,	2,910	125,800	60	6,020
Sept. 2,	440	19,360					
" 5,	660	29,040					
" 7,	435	19,140					
" 10,	650	27,320					
" 12,	440	12,320					
" 15,	639	26,485	Sept. 15,	3,200	134,480	64	6,185
" 18,	624	27,456					
" 21,	600	26,400					
" 24,	500	22,400					
" 26,	439	19,316					
" 28,	475	20,900					
" 30,	489	19,963	" 30,	3,060	131,105	67	5,330

Manufactured tobacco disposed of as follows:—

July. 2. Sold John Smith, London:—

125 pkgs. Tobacco, 4,375 lbs., duty paid.

" 6. Sold James Thompson, Guelph:—

260 pkgs. Tobacco, 12,090 lbs., for removal in bond.

" 6. Sold Sam. Merritt,

200 pkgs. Tobacco, 8,500 lbs., for export.

" 8. Sold John Brown, Montreal:—

20 pkgs. Tobacco, 2,100 lbs., transferred.

" 10. Sold Peter Robertson, Kingston:—

500 pkgs. Tobacco, 23,250 lbs., for removal in bond.

1,250 do 53,125 " for export.

" 10. Stems destroyed by Order of Department, 32,560 lbs.

" 10. Sold Samuel Millar, Perth:—

300 pkgs. Tobacco, 10,500 lbs. duty paid.

" 16. Paid duty Ex-Warehouse, and taken into stock:—

1,650 pkgs. Tobacco, 46,890 lbs.

" 18. Sold Wm, Daniels, Prescott:—

1,000 pkgs. Tobacco, 46,599 lbs., for removal in bond.*

" 22. Sold Joshua Wilson, Montreal:—

10 pkgs. Tobacco, 1,074 lbs., transferred.

- July 25. Sold Donald McDonald, Cornwall :—
500 pkgs. Tobacco, 17,764 lbs., duty paid.
- " 28. Stems destroyed by Order of Department, 27,365 lbs.
- " 31. Sold John Thomas, Montreal :—
3 pkgs. Tobacco, 318 lbs., transferred.
- Aug. 3. Sold Edward Grant, Montreal :—
100 pkgs. Tobacco, 4,310 lbs., for export.
1,500 do 70,004 " for removal in bond.
- " 5. Sold Jno. Howell, Montreal :—
450 pkgs. Tobacco, 15,380 lbs., duty paid.
- " 7. Sold Elias Merrill, Ogdensburg :—
500 pkgs. Tobacco, 21,278 lbs., for export.
- " 7. Sold John Cunningham, Quebec :—
100 pkgs. Tobacco, 3,520 lbs., duty paid.
2,000 do 93,225 " for removal in bond.
- " 10. Sold James McLean, Halifax :—
500 pkgs. Tobacco, 21,316 lbs., for export.
150 do 5,310 " duty paid.
750 do 34,789 " for removal in bond.
- " 15. Sold Samuel Stevens, St. John, N. B. :—
1,250 pkgs. Tobacco, 58,175 lbs., for removal in bond.
250 do 10,645 " for export.
- " 15. Stems destroyed by order of Department, 34,756 lbs.
- " 18. Sold Chas. Evans, Montreal :—
4 pkgs. Tobacco, 422 lbs., transferred.
103 do 3,606 " duty paid.
- " 20. Sold Jas. Howland, Toronto :—
500 pkgs. Tobacco, 23,301 lbs., for removal in bond.
100 do 3,537 " duty paid.
- " 21. Sold Wm. Fulton, Toronto :—
200 pkgs. Tobacco, 8,537 lbs., for export.
- " 24. Sold Jno. Hunter & Co., Montreal :—
25 pkgs. Tobacco, 11,667 lbs., removal in bond.
50 do 1,780 " duty paid.
- " 27. Sold H. Bates & Co., Montreal :—
5 pkgs. Tobacco, 496 lbs., transferred.
250 do 10,670 lbs., for export.

- Aug. 31. Sold Wm. Gunn & Co., St. Hyacinthe :—
50 pkgs. Tobacco, 1,774 lbs., duty paid.
- Sept. 2. Sold John Brown, Prescott :—
25 pkgs. Tobacco, 890 lbs., duty paid.
- “ 2. Stems destroyed by order of Department, 29,578 lbs.
- “ 5. Sold John Connolly & Co., Quebec :—
560 pkgs. Tobacco, 26,040 lbs., removal in bond.
7. Sold A. Laurie & Co., Halifax :—
214 pkgs. Tobacco, 9,025 lbs., for export.
- “ 10. Sold J. Bates & Co., Montreal :—
100 pkgs. Tobacco, 3,529 lbs., duty paid.
- “ 12. Sold Fulton & Co., Toronto :
300 pkgs. Tobacco, 13,950 lbs., removal in bond.
- “ 15. Sold Buchanan & Co., Hamilton :—
224 pkgs. Tobacco, 12,495 lbs., for export.
- “ 15. Stems destroyed by order of Department, 22,635 lbs.
- “ 18. Sold Jno. Fraser, Kingston :—
170 pkgs. Tobacco, 5,950 lbs., duty paid.
- “ 18. Sold John Law & Co., Montreal :—
1,860 pkgs. Tobacco, 86,490 lbs., removal in bond.
- “ 21. Sold Smith Jones & Co., St. John, N. B. :—
296 pkgs. Tobacco, 12,580 lbs., for export.
- “ 24. Sold Jno. Brown & Co., Montreal :—
105 pkgs. Tobacco, 3,951 lbs., duty paid.
- “ 26. Sold Henry Fitch, & Co., Toronto :—
500 pkgs. Tobacco, 23,245 lbs., removal in bond.
- “ 28. Sold Brown, Thompson & Co., Kingston :—
200 pkgs. Tobacco, 7,506 lbs., for export.
- “ 30. Sold Smith & Brown, Halifax :—
500 pkgs. Tobacco, 21,381 lbs., removal in bond.
- “ 30. Stems destroyed by order of Department, 29,652 lbs.

APPENDIX

EXAMINATION FOR EXCISE.

CONDITIONS.

- 1st. Candidates are not allowed to use any books or manuscript for reference.
- 2nd. They must not leave the room until the questions placed in their hands have been disposed of.

3rd. The number of hours to be devoted to each subject will be specified upon the examination papers, and upon the expiration of the time so allotted, the papers with such answers as the candidates can give must be given in. They should, therefore, refrain from occupying time upon questions with which they know themselves to be unacquainted.

4th. When questions require arithmetical computation, the work must be given in full.

5th. The answers must be given on separate sheets. The subject and number of question is in every case to be profixed.

6th. The first sheet of questions is to be signed in full by the candidate ; to all other sheets his initials will suffice.

7th. Each candidate will be assigned a Number on entering upon the examination, and he must see that this Number is attached to sheet as handed in.

SUBJECTS.	Number of Questions.	Time allowed. Hours.	Marks attainable.
No. 1. Book-keeping by Double Entry.....		2 $\frac{3}{4}$	225
2. Inland Revenue Laws and Regulations..	19	1 $\frac{1}{2}$	150
3. Arithmetic.....	14	1 $\frac{1}{2}$	200
4. Mensuration.....	9	2	175
5. Use of Slide Rule.....	8	1	95
6. Malt Gauging.....	8	2	100
7. Computation of Commodities in Bulk..		2	175
8. Hydrometer and Specific Gravities.....	7	1	100
9. Distillation.....	8	1	70
10. Malting.....	8	1	70
11. Tobacco.....	8	1	70
12. Manufacture of Petroleum.....	8	1	70

Total.....1500
lix

No. 1.

INLAND REVENUE BOARD OF EXAMINERS.

BOOK-KEEPING BY DOUBLE ENTRY.

Time—2 Hours.

(Maximum number of marks attainable, 200.)

I, John Adams, commenced business on the 1st January, 1875, with assets and liabilities, as follows :—

Goods on hand.....	5,250 00
Due me by John Savage.....	250 00
“ Wm. Johnson.....	1,500 00
“ Alexander Waters & Co.....	375 00
	2,125 00

I hold bills receivable as under :—

J. Johnson's due 13th January.....	500 00
Wm. Bell “ 1st March.....	800 00
	1,300 00

I owe J. Robinson.....	2,450 00
“ Wm. Meredith.....	750 00
“ A. Rafferty.....	200 00
	3,400 00

I have cash in hand.....	1,200 00
“ “ Bank of Montreal.....	1,500 00
“ bills payable outstanding to J. Williams, due 10th January.....	1,975 00
“ bills payable outstanding to J. Armstrong, due 28th February.....	2,000 00

January 2. Bought of A. Rafferty, goods.....	350 00
“ 2. Accepted J. Robinson's draft at two months.	2,000 00
“ 4. Sold Wm. Johnson goods.....	352 50
“ 4. Sold J. Waters & Co., goods.....	2,200 00
“ 5. Wm. Johnson paid into my account with Bank of Montreal.....	1,000 00
“ 5. Sold J. Jacobs, goods.....	520 00

January 6.	Bought of J. Smith at auction, goods for cash invoiced.....	3,250 00
	Which I paid for thus :—	
	Cheque on Montreal Bank.	2,087 50
	Cash.....	1,000 50
	Discount 5 per cent.....	162 50
“	7. Paid for new office furniture	73 00
“	7. Sold Walker & Sons goods.....	675 00
“	7. Sold A. Wallace & Sons goods.....	2,350 00
“	8. Bought from Anderson & Co., goods @ 3 months	5,050 75
“	9. Gave my note on account of the above.....	5,000 00
“	10. Paid my note in favor of Williams, by cheque on bank.	1,975 00
“	11. Sold goods for cash.	3,025 60
“	12. Paid rent of store by cheque.....	200 00
	Paid clerk's salary.....	50 00
“	13. Paid into Bank of Montreal.....	2,500 00
“	14. Paid into Bank of Montreal, W. Johnson's note, due to-day, to be placed to my credit.	500 00
“	15. Gave my cheque to retire W. Johnson's note protested for non-payment.....	501 25
	Sold goods for cash.....	1,215 00
	Stock on hand at this date valued at.....	3,915 65

The candidate is required to :

- 1st. Journalize the above transaction.
- 2nd. Post from journal to ledger accounts.
- 3rd. Balance and closed ledger, showing trial balance.
- 4th. And answer the following questions :
 - A. How much has been lost or gained ?
 - B. What was the net capital at commencement ?
 - C. What at the close, and of what items did it consist ?
 - D. Is the trader solvent or insolvent on the 15th January, and by how much ?

Add the following columns of figures horizontally and vertically.

Time 45 minutes.

(Maximum number of marks attainable, 25.)

30,247	50	35,876	34	5,476	32	42,357	89	32,654	73		
9,501	62	14,732	68	53,809	76	20,245	94	18,765	43		
879	76	42,265	42	8,663	12	24,789	93	83,767	45		
89,117	45	18,762	54	26,787	24	12,765	84	12,789	73		
2,327	61	1,378	14	6,916	38	65,432	97	29,476	39		
6,984	75	95,763	25	28,547	38	57,834	69	17,865	94		
18,960	37	78,248	27	79,843	27	47,365	92	40,764	93		
762	43	83,246	59	84,253	95	58,432	98	31,546	29		
8,543	21	37,854	67	4,999	89	17,185	47	81,994	87		
31,419	78	14,389	74	56,742	38	83,297	54	92,149	76		
5,434	62	57,643	21	98,491	76	75,754	93	79,438	43		
87	32	84,237	89	37,594	73	65,143	87	41,519	18		
4,753	46	52,789	42	12,334	85	12,765	74	25,273	27		
907	54	16,534	74	24,765	41	83,874	76	81,765	83		
3,185	37	37,638	11	56,743	29	59,465	83	79,774	24		
8,973	24	25,782	64	12,856	63	12,587	47	68,515	15		
11,376	38	3,127	48	2,197	54	36,428	92	44,351	97		
25,784	26	7,218	35	18,517	78	24,936	78	33,784	83		
3,127	84	13,486	97	24,316	19	93,765	43	25,976	19		
2,178	53	74,003	26	89,763	15	39,487	65	19,493	25		
3,486	97	62,111	40	43,285	19	34,567	89	81,876	18		
15,473	82	63,190	27	12,784	73	43,658	78	19,834	81		

No. 2.

INLAND REVENUE LAWS AND REGULATIONS.

Time—1½ Hour.

(Maximum number of marks attainable 150.)

1. Define the meanings respectively of the terms "Spirit Receiver" and "Rectifier?"
2. Define a "Distillery" as interpreted by law?
2. Define the meaning of "Raw Tobacco?"
4. What is meant by and included in the term "Bonded Manufacturer?"
5. What are the conditions upon which it is lawful for a person to have in his possession the apparatus necessary for carrying on the business of a distiller or tobacco manufacturer without having a license?
6. To whom is application for a license to be made, and by whom issued; and how would the license be affected if the bond given by the manufacturer be voided by death, insolvency, or permanent removal from the Dominion of one of the sureties thereto?
7. Is any part of the duties upon articles used in bonded manufactures payable before completion of manufacture; if so, state conditions?
8. On receiving license, is a manufacturer thenceforward free to commence operations without any further action?
9. How may the duty on spirits be charged or computed?
10. How are several malt gauges to be taken and stated?
11. Of what form is a malt cistern to be made?
12. Within what hours are the initial and final operations of a maltster confined?
13. How should the several malt gauges compare with each other; and what percentage of discrepancy as between the result of the different gauges is permissible?
14. Give an outline of the provisions of the law as to empty packages bearing Excise marks?
15. What is a compounder, and to what restrictions is he liable under the Inland Revenue Act?
16. What information should the stock books and daily record of a tobacco manufacturer contain respectively?
17. Give an outline of the regulations as to exporting excisable goods in bond?
18. On what conditions may tobacco be removed from the premises on which it is grown, and how are bonds taken for tobacco warehoused to be conditioned?
19. What is the nature of the specification required by law to accompany the application for a bonded manufacturer's license?

No. 3.

ARITHMETIC.

Time.— $1\frac{1}{2}$ hours.

(Maximum number of marks attainable 200.)

1. Add together $7\frac{5}{12}$, $\frac{8}{15}$, $206\frac{3}{4}$ and $5\frac{4}{10}$.
2. Subtract $\frac{1}{2}\frac{3}{4}\frac{1}{1}$ from $6\frac{7}{8}$.
3. Multiply $16\frac{4}{5}$ by $3\frac{6}{8}$.
4. Divide $3\frac{2}{5}$ by $7\frac{8}{11}$.
5. Add together 60.031, 9.0009 and 856.39107.
6. Subtract 31.928734 from 50.17328.
7. Multiply 30,24 by .0334.
8. Divide 293.46 by .438.
9. Express $\frac{1}{3} \times \frac{3}{8}$ of gallon in Decimals.
10. If 277.274 cub. inches equal one Imperial gallon. and 2218.192 cub. in. an Imperial bushel, how would you express the decimal proportion which 1 in. bears respectively to each.
11. Add 69 thousandths to 327 ten thousandths.
12. Divide 326450 by 15, 35, 45, and 55 in the shortest way attainable.
13. If a proof gallon of spirits (upon which the duty is 90c.) is sold, duty paid at \$1.50, how much per cent is the price enhanced by the duty?
14. What is the fourth proportional to 3.05 : .003 : : 3.

No. 4.

MENSURATION.

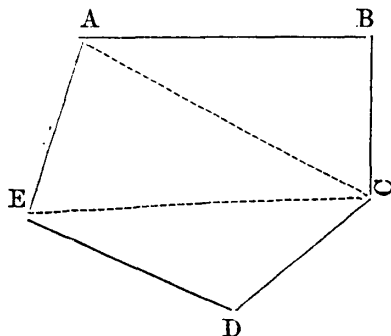
Time.—2 Hours.

(Maximum number of marks attainable, 175.)

1. What is the area of a right angle triangle, whose base and perpendicular are 12 ft. and 7 ft. respectively?
2. What would be the perpendicular height of a triangle whose base was 15 ft and two sides 14 and 13 ft. respectively.
3. Given a trapezoid, one of the parallel sides of which are 50 in., and the other 60, the perpendicular distance between them being 65 in., what is the area in inches?
4. How would you proceed to find the area of a trapezium and of a polygon respectively?

5. What is the area of a circular vessel having a diameter of 130 in.
 6. What is the area of an elliptic floor, the axes of which are 33 ft. 5 in. and 20 ft. 3 in., respectively.
 7. In this figure, the following measurements being given, find the area, to three places of decimals :

$AB = 6 \text{ ft.}$
 $BC = 3 \text{ "}$
 $CD = 4 \text{ "}$
 $DE = 5 \text{ "}$
 $AE = 4 \text{ "}$
 $AC = 7 \text{ "}$
 $EC = 8 \text{ "}$



8. Or given in a similar figure :—
 $EC = 10 \text{ ft.}$
 $AC = 9 \text{ ft.}$ and perpendiculars to AC from B , A to EC and EC to D $2\frac{1}{2} \text{ ft.}$
 $3\frac{1}{2} \text{ ft.}$ and 3 feet respectively, what would be the area?
 9. If the diameter of a circle be 10 in., what is its circumference, what its area in inches, and what its capacity in imperial gallons to each 10 in. in depth?

—
 No. 5.
 —

USE OF SLIDE RULE.

Time—1 Hour.

(Maximum number of marks attainable, 75.)

1. Upon what principle is the slide rule constructed?
 2. What do you understand by the terms "arithmetical" and "geometrical" progression respectively?
 3. Is there any distinguishing difference between the lines A, B, and C, and wherein do the lines D and M D differ from the line A?
 4. What are the significations of the letters M D, S S, and S L, and which line is more particularly suitable for use in the survey of malt houses?
 5. Explain how you would proceed in order to solve the following questions by the slide rule, and state what figures on B would be opposite, 1 on A, and what figure on A would be opposite the required answer on B?

What is the product of 27×28 ?

Divide 1170 by 9.

Find the 4th proportional to $25 : 40 : : 60$.

6. What is the square root of 62,500 ? Explain the process of ascertaining the answer.

7. On examining the slide rule generally in use by excise officers in Canada, the following gauge points are to be discerned :

On the Line A—

1. Against the figures 1. 128

2 “ “ 2. 15

On the Line D—

3. At 17.15

4. At 46.37

5. At 52.32

On the Line B—

6. Against 2.31

Explain for what purposes these are to be used, and how they are obtained.

8. How would you proceed to find the contents in Winchester bushels of a malt floor of the following dimensions : Length, 400 inches ; breadth, 250 inches ; depth, 3.5 inches.

— — — —
No. 6.
— — — —

MALT GAUGING.

Time—2 Hours.

(Maximum number of marks attainables, 100.)

1. Name the several gauges referred to in the Inland Revenue Law, and state which of them you consider to be most essential in order to protect the revenue against fraud ?

2. How should the first gauge compare with each subsequent one ?

3. Of what capacity is the unit of measure substituted by the Inland Revenue Department in the place of the Winchester bushel, and now in use by Excise Officers ?

4. In a floor of malt the following measurements are taken, viz :

The sides are 11, 12, 13 and 17 feet respectively ; the first two forming a right angle. Six dips are taken as follows :—7 in., 6.2, 5.7, 5.2, 6.3, 6.1.— How many M. cubic inches do these measurements represent ?

5. How would you proceed to determine the approximate weight of a large quantity of malt stored in granaries in the absence of suitable appliances for weighing it within the time at your disposal ?

6. In a cistern which is perfectly cylindrical, but which has a drip of 2 inches the dry cistern gauge of a quantity of barley is as follows :—

Diameter of cistern, 110 inches; dip at highest side, 63 inches.

How many 1,000 cubic inches of barley does it contain, and what would you expect to find by the following gauges respectively :—

Wet cistern gauge.

Couch do.

Floor do.

Kiln do.

7. What would be the percentage of loss in weight as between 10,000 lbs. of barley and its product in malt, the barley weighing 22 lbs to the 1,000 cubic inches, and the malt 16.5 lbs ?

8. What would be the contents of a vessel in the form of a frustum of a cone of the following dimension :

Top diameter, 65 inches.

Bottom do 74 “

Depth 100 “

And assuming this to be filled with barley weighing 20 lbs. to the 1,000 cubic inches, what would be the weight of malt to be expected therefrom ?

—
No. 7.
—

COMPUTATION OF COMMODITIES IN BULK.

Time.—2 Hours.

(Maximum number of marks attainable, 175.)

1. Give the approximate weight per M C I (1000 cubic inches) of the following grains, viz : Wheat, barley, malt, Indian corn, rye and oats.

2. How many centals of barley would be contained in a bin 20 ft. long, 12 ft. wide, and 5 ft. 3 in. deep, a measured sample of 1,000 cubic inches weighing 23 lbs.

3. How many centals of malt, weighing 16 lbs. to the 1,000 cubic inches could be contained in 28 puncheons, each having a capacity of 118 Imperial gallons ?

4. In a granary 25 feet wide a lot of grain is thrown up against the end wall, extending along the side walls 15 feet, within which it is confined by upright boards to the height of 2 feet; from the top of these boards it is evenly sloped up to the height

of 10.2 feet against the end wall. A sample weighs 26 lbs. to the 1,000 cubic inches. How many centals are there in the heap?

5. A vessel in the form of frustum of a cone measures as follows :

Bottom diameter.....	110 inches.
Top do	100 "
Depth.....	100 "

what would be its capacity in cubic inches, if filled to within ten inches of the top, and how many proof gallons would this represent if the spirits contained therein were 30 under proof?

6. If the vessel mentioned in the next preceding question was horizontally divided into ten equal sections of ten inches each in depth, what would be the number of proof gallons contained in the third section from the bottom, the spirits being 50 over-proof?

7. A quantity of corn is thrown up in the corner of a granary as follows: At the base it extends 30 feet along either wall, and is confined by boards to the height of 4 feet, from which point it slopes evenly back to the top of the pile, which is levelled off at 148 inches from the floor. At the top it extends six feet along either wall. A sample weighs 26 lbs. to the 1,000 cubic inches. How many centals does the hoap contain?

—
No. 8.
—

HYDROMETER AND SPECIFIC GRAVITIES.

Time—1 Hour.

(Maximum number of marks attainable, 100.)

1. What are the weights per Imperial gallon of absolute alcohol, proof-spirit and water respectively?
2. Explain the principle upon which Syke's hydrometer is constructed?
3. Can the indications of the instrument referred to be affected by adding to the spirits under test any soluble matter having a greater specific gravity than water if so, name the articles?
4. If the spirits to be tested were by natural or artificial means reduced to an abnormally low temperature, would the spirits contract in volume? Would the strength by Syke's tables show a corresponding increase; and would any change take place in the weight of the volume?
5. Will the mixture of one gallon of water and one gallon of spirits at 50 over proof make two gallons, and what will be the strength of the mixture?

6. Explain how the hydrometer is used, and what precautions it is necessary to take in order to ensure a correct test?

7. In testing a sample of spirits, the temperature was found to be 62 degrees, hydrometer indication 35, and another sample temperature 52, hydrometer indication 32, what would be the strength of each, and the difference in proof gallons between 100 Imperial gallons of the former and 95 wine gallons of the latter?

No. 9.

DISTILLATION.

Time—1 Hour.

(Maximum number of marks attainable, 70.)

1. What are the several operations necessary to the distillation of spirits from grain? In what order do they transpire, and what length of time is requisite for each?
 2. What is the object of fermentation, and what are the different changes, as to the taste of the wash as the process goes on?
 3. What is meant by "Attenuation of Wash or Beer"?
 4. What further process is requisite in order to render spirits marketable after they have been charged for duty, and at what point is that charge established.
 5. What is the usual method of testing for duty? and what precautions should be taken by the officer prior to and during the operation of testing, in order to ensure a correct result?
 6. What result might be expected if the process of fermentation were unduly prolonged?
 7. Describe the process and state the object of taking a "Special Test"?
 8. What are the principal duties of an Officer of Excise in charge of a distillery, especially with a view to the prevention of fraud?
-

No. 10.

MALTING.

Time—1 Hour.

(Maximum number of marks attainable, 70.)

1. Describe the several processes undergone by grain in order to the production of malt.
2. What chemical effect has the process of malting on the constituent parts of the grain?
3. What three agents are essential to germination?
4. How would you arrive at an opinion as to the date at which a given floor of malt had been steeped.
5. What would be the consequences respectively of allowing the germination of grain to proceed too rapidly or too long?
6. What length of time does each operation in the process of malting usually require?
7. What is the practice of the Inland Revenue Department as to the gauging of malt?

Is it done by weight or measure?

What is the established unit of measurement, and at what point is the one gauge surrendered for another?

8. How should the measurement of the grain prior to the first operation of steeping correspond with the subsequent ones—and what extent of divergence from the legally established proportions is to be considered indicative of fraud—and what special action is called for in case of such divergence?

No. 11.

TOBACCO.

Time—1 Hour.

(Maximum number of marks attainable, 70.)

1. Give an outline of the process of cigar making?
2. Upon what book, kept in obedience to Excise regulations, must raw leaf tobacco imported for manufacturing purposes be entered?

3. State what the debit and credit sides respectively of each of the three books instituted by the Inland Revenue Department and kept by tobacco manufacturers should show ?
4. If stems are removed from one factory to another, where should they be recorded in each case as "removed" and "received."
5. What is in your opinion the percentage of waste in raw leaf incurred in the process of manufacturing into cavendish—to what cause is the waste mainly due, and to what extent is the waste of leaf made up by other ingredients ?
6. What do you consider to be the main causes of difficulty as regards the keeping of an absolutely reliable check upon the proceedings of a manufacturer of tobacco ?
7. Describe the process of "casing" tobacco, and name the ingredients used ?
8. Before taking stock, what facts (as recorded in the stock books of a manufacturer) is it necessary to ascertain in order to arrive at a rational conclusion as to whether or not fraud has been practised ?

No. 12.

MANUFACTURE OF PETROLUM.

Time—1 hour.

(Maximum number of marks attainable, 70.)

1. What do you understand by the term "Distillate" ?
2. Is any further process necessary to render petroleum "Distillate" fit for purposes of illumination ?
3. At what point of its manufacture is petroleum first chargeable with duty ?
4. What processes are necessary for the production of distillate from crude Petroleum ?
5. What do you estimate the percentage of waste necessarily incurred in converting petroleum, after the first process of distillation is finished, into refined petroleum, capable of bearing the fire test ?
6. What is the fire test ? Describe the means employed in ascertaining the character of petroleum in relation thereto.
7. Are all of the products of crude petroleum subject to Excise duties ?
8. Give in outline the Departmental Regulations issued to Officers of Excise in relation to the supervision of petroleum refineries, especially as to—
 1. Gauging the "Outage" of settling tanks.
 2. Obtaining sample for test.
 3. Recording results of test.

4. Testing correctness of gross and tare weights.
5. Proportion of packages to be marked with Inspector's brand before drawing off contents of tank.
6. Fractional parts.
7. Retesting oil on removal to other Divisions.

APPENDIX J.

ANALYSIS of Excise Examinations held during the Fiscal Years 1874-75 and 1875-76.

Place of Examination.	Date.	Number of Candidates examined.	No. entitled to Certificates.			Unsuccessful, less than 600 marks out of 1,500.
			1st Class, over 1,200 marks out of 1,500.	2nd Class, over 900 marks out of 1,500.	3rd Class, over 600 marks out of 1,500.	
1875.						
Toronto.....	14th January.....	18	3	5	6	4
Ottawa.....	29th do.....	14	8	4	1	1
Quebec.....	25th May.....	1	1			
Montreal.....	2nd June.....	6		3	3	
do.....	8th do.....	5	1	2	2	
Halifax.....	do.....	4			3	1
St. John, N.B.....	do.....	1		1		
1876.						
Toronto.....	4th April.....	32	9	7	10	6
		81	22	22	25	12

ANALYSIS of Special Class Examinations, held during above-mentioned periods.

Place of Examination.	Date.	Number of Candidates examined.	Entitled to Special Class Certificate over 1,200 marks out of 1,500.	Unsuccessful, less than 1,200 marks.
Ottawa.....	1st February, 1875.....	13	13	
Quebec.....	June, 1875.....	2	2	
Toronto.....	11th April, 1876.....	8	7	1
		23	22	1

APPENDIX 3i.

TABLE showing Marks obtained by Candidates for Examination before the Inland Revenue Board of Examiners, from 1st July, 1874, to 30th June, 1876.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Number in Order of Merit.	Designative Number.	NAMES OF CANDIDATES.	Date of Examination.	Place of Examination.	Book-keeping.	Inland Rev. Laws.	Arithmetic to Decimals.	Mensuration of Surfaces.	Cask Gauging.	Specific Gravities.	Malt Gauging.	Computation of Commodities in bulk.	Hydrometer.	Slide Rule.	Distillation.	Maltng.	Tobacco Manufactures.	Petroleum.	Total.
		Maxima from 1st July, 1874, to 1st February, 1875			225	150	200	175	125		100	175	70		70	70	70	70	1500
		Maxima from 1st February, 1875, to 30th June, 1876			225	150	200	175		100	100	175		95	70	70	70	70	1500

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CANDIDATES ENTITLED TO 1st CLASS CERTIFICATES.

1	141	Morrov, Jno.	April 4, 1876	Toronto	222	150	200	175		100	175			95	61	70	70	70	1491
2	134	Gerald, W. J.	do	do	219	126	165	175		100	90	470			83	70	70	70	1418
3	147	McLean, H.	do	do	215	133	200	171		97	94	170		52	63	70	67	70	1404
4	96	Greey, G.	Jan. 29, 1875	Ottawa	202	140	171	162	115		93	169	60		64	64	64	70	1382
5	122	Blair, J. B.	April 4, 1876	Toronto	225	145	200	175		97	100	138		24	51	70	68	70	1383
6	71	Alexander, Thos.	Jan. 15, 1875	do	139	140	178	175	123		85	170	60		66	69	67	63	1335
7	95	Gill, W.	Jan. 29, 1875	Ottawa	174	143	139	162	114		99	170	65		69	65	65	63	1330
8	97	Kenning, J. L.	do	do	172	123	166	175	124		77	174	57		63	64	68	53	1318
9	140	Ramon, P.	April 4, 1876	Toronto	104	137	185	175		89	98	167		83	70	70	70	70	1318
10	89	Barrett, J. K.	Jan. 29, 1875	Ottawa	212	113	163	174	104		80	145	69		61	65	70	57	1311
11	91	Lickson, C. T.	do	do	202	111	156	153	121		88	151	61		68	67	69	54	1304
12	77	Earl, R. H.	Jan. 14, 1875	Toronto	206	141	138	164	118		69	157	63		70	57	65	49	1297
13	98	Mason, F.	Jan. 29, 1875	Ottawa	134	129	154	175	115		89	172	70		69	67	66	53	1293
14	99	Metcalfe, W. F.	do	do	182	116	137	174	99		76	173	69		70	63	64	67	1293
15	112	Defoy, E.	June 8, 1875	Monireal	143	135	200	168		80	87	158		86	45	63	59	53	1277
16	82	Miller, W. F.	Jan. 14, 1875	Toronto	186	141	155	155	118		67	157	50		61	58	58	61	1270
17	92	Donogh, Wm	Jan. 29, 1875	Ottawa	120	140	110	175	114		80	172	61		70	68	61	66	1240
18	148	Reagan, W.	April 4, 1876	Toronto	120	144	200	160		100	76	122		41	55	70	60	59	1217

19/103 Bernard, A	May 25, 1875	Quebec	164	132	168	160	81	70	113	85	52	59	65	64	1213
20/151 Rogerson, J	April 4, 1876	Toronto	118	137	192	165	94	73	134	35	55	66	70	70	1209
21/130 Devlin, J	do	do	120	120	178	175	97	80	121	56	64	70	63	70	1204
22/146 McAllister, —	do	do	141	127	181	165	86	94	134	19	65	70	62	57	1201

CANDIDATES ENTITLED TO 2ND CLASS CERTIFICATES.

23/102 Rafferty, —	Jan. 29, 1875	Ottawa	166	57	144	154	123	71	168	54	51	65	66	46	1165	
24/101 McAllister, A	do	do	135	94	78	167	113	86	145	55	70	69	65	65	1142	
25/129 Campbell, J. McD	April 4, 1876	Toronto	173	110	200	153	97	63	83	.....	62	56	65	70	1132
26/136 Striker, E. H	do	do	107	122	168	132	100	78	125	.....	52	67	64	60	1123
27/90 Brown, G. W	Jan. 29, 1875	Ottawa	108	123	84	137	108	85	164	61	40	59	66	54	1113	
28/111 Richard, R.	June 8, 1875	Montreal	93	117	134	166	.....	76	175	.....	53	45	58	57	1113
29/119 McDonald, D.	June 8, 1875	Montreal	126	123	182	142	82	67	93	.....	55	54	67	57	1105
30/73 Barrett, J. K.	Jan. 14, 1875	Toronto	115	714	162	130	79	56	147	65	61	61	61	52	1103	
31/93 Dixon, R. B.	Jan. 29, 1875	Ottawa	123	89	104	160	116	44	170	54	51	59	67	61	1101	
32/135 Kennedy, J. D.	April 4, 1876	Toronto	73	119	170	174	.....	87	89	115	19	47	54	48	1020
33/132 Dixon, R. B.	do	do	106	102	178	137	.....	72	144	55	51	63	43	66	996
34/75 Campbell, J. McD	Jan. 4, 1875	do	100	114	85	155	96	24	144	.....	62	67	67	.....	985
35/81 Kenning, J. H	do	do	60	93	128	117	120	59	145	67	62	67	67	.....	981
36/127 Crawford, W. P.	April 4, 1876	do	99	124	120	120	86	73	126	16	43	66	47	61	985
37/128 Cameron, D. M.	do	do	113	98	162	140	.....	84	119	.....	15	60	69	56	981
38/119 Porteous, T. M.	June 1, 1875	St. John	193	117	189	144	.....	75	38	35	48	69	46	36	980
39/121 Brown, G. W	April 4, 1876	Toronto	118	105	150	84	45	84	119	27	60	66	54	65	977
40/107 Camyrc, —	June 2, 1875	Montreal	99	122	125	115	86	78	65	107	50	51	68	40	57	977
41/78 Greey, Samuel	Jan. 14, 1875	Toronto	132	86	90	121	86	48	165	32	53	43	33	48	937	
42/108 Culhane, Thos	June 2, 1875	Montreal	70	125	123	120	83	49	114	55	47	68	47	32	933
43/80 Kennedy, J. H	Jan. 14, 1875	Toronto	65	79	124	136	47	64	133	56	57	46	53	45	905	
44/106 Barker, C.	June 2, 1875	Montreal	67	17	90	119	78	66	113	46	45	70	52	29	901

CANDIDATES ENTITLED TO 3RD CLASS CERTIFICATES.

45/100 Moore, Wm	Jan. 29, 1875	Ottawa	90	113	75	135	54	45	105	47	51	59	65	46	895	
46/76 Dixon, R. B.	Jan. 14, 1875	Toronto	44	90	85	170	105	25	123	36	50	58	49	53	888	
47/149 Schram, B.	April 4, 1876	do	111	105	148	107	.....	68	81	.....	19	20	57	49	882
48/79 Girdlestone, R. J	Jan. 4, 1875	do	9	81	162	135	57	58	85	70	64	49	55	56	881	
49/131 Dingman, N. J.	April 4, 1876	do	128	112	51	125	.....	67	85	.....	60	62	40	44	858
50/144 Moore, W.	do	do	101	109	123	83	81	81	76	22	43	61	41	70	830
51/139 Patton, J.	do	do	96	72	137	122	.....	71	49	30	63	33	61	32	828
52/123 Brougham, M. E	do	do	15	113	129	169	.....	68	23	98	21	59	53	67	815
53/109 Malo, T.	June 2, 1875	Montreal	18	106	150	115	53	59	75	.....	50	63	29	35	807
54/83 Mulligan, Jos	Jan. 14, 1875	Toronto	43	91	80	87	104	18	134	32	46	49	54	43	781	
55/115 Nash, S. D.	June 1, 1875	Halifax	127	100	95	113	67	73	20	39	47	46	36	778
56/138 Yates, J. McG	April 4, 1876	Toronto	89	92	85	64	87	73	3	39	59	18	67	749
57/150 Thompson, J. G.	do	do	53	95	98	114	.....	56	87	.....	26	56	63	38	739

APPENDIX K.—(Continued.)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Number in Order of Merit.	Designative Number.	NAME OF CANDIDATE.	Date of Examination.	Place of Examination.	Book-keeping.	Inland Rev. Laws.	Arithmetic to Decimals.	Mensuration of Surfaces.	Cask Gauging.	Specific Gauging.	Malt Gauging.	Computation of Commodities in bulk.	Hydrometer.	Slide Rule.	Distillation.	Maltng.	Tobacco Manufactures.	Petroleum.	Total.
58	145	Maisonville, F. H.	April 4, 1876.	Toronto	2	38	155	112	.....	68	60	106	.....	.....	29	54	45	40	769
59	86	Marier, W. P.	Jan. 14, 1875.	do	9	72	41	97	65	.....	57	130	46	.....	68	40	42	23	691
60	117	Ead, Jno	June , 1875.	Halifax.	86	32	111	143	.....	42	48	79	.....	18	36	34	42	687	
61	105	Bulwer, W.	June 2, 1875.	Montreal	70	109	88	83	.....	48	50	30	.....	35	31	65	25	45	679
62	118	Wainwright, F. G.	June , 1875.	Halifax.	172	46	83	95	.....	42	65	65	.....	.....	7	45	33	25	678
63	120	Adam, J. S.	April 4, 1876.	Toronto	93	103	87	.....	.....	35	76	53	.....	.....	45	62	62	61	677
64	114	St. Marie, L. C. A.	June 8, 1875.	Montreal	118	103	103	10	.....	34	29	83	.....	20	31	34	45	48	659
65	84	Miliken, Edwin.	Jan. 14, 1875.	Toronto	7	89	81	89	62	.....	35	64	47	.....	30	62	36	30	632
66	87	Rafferty, J.	do	do	66	49	33	87	71	.....	56	99	24	.....	43	23	31	33	616
67	104	Manning, Jas.	June 2, 1875.	Montreal	47	83	97	93	.....	66	33	24	.....	23	32	60	27	24	609
68	133	Heap, R.	April 4, 1876.	Toronto	72	64	84	66	51	53	60	39	62	25	21	692
69	113	Garault, M.	June 8, 1875.	Montreal	79	86	100	37	44	37	35	25	30	59	34	34	600

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UNSUCCESSFUL CANDIDATES.

70	72	Jan. 14, 1875.	Toronto	91	48	23	71	61	20	75	22	43	41	48	10	553
71	125	.....	April 4, 1876.	do	48	64	102	114	.....	49	41	20	.....	.....	31	56	23	.....	551
72	85	.....	Jan. 14, 1875.	do	2	83	32	62	69	.....	28	76	43	.....	45	28	26	51	545
73	126	.....	April 4, 1876.	do	93	100	137	.....	.....	.....	.....	.....	Reti.	.....	.....	.....	.....	.....	422
74	143	.....	do	do	3	37	48	41	.....	35	31	59	.....	.....	28	43	35	53	413
75	74	.....	Jan. 14, 1875.	do	5	49	36	57	41	.....	8	75	19	.....	8	31	30	47	406
76	116	.....	June , 1875.	Halifax	1	44	99	39	.....	14	29	14	.....	.....	32	33	26	26	377
77	124	.....	April 4, 1876.	Toronto.	6	54	38	58	.....	26	7	8	.....	.....	15	36	46	42	336
78	137	.....	do	do	19	43	127	.....	.....	.....	.....	.....	Withdr. ev.	.....	.....	.....	.....	.....	189
79	142	.....	Jan. 20, 1875.	do	3	48	.....	.....	.....	.....	.....	.....	do	.....	.....	.....	.....	.....	51
80	94	.....	Jan. 14, 1875.	Ottawa.	3	.....	.....	.....	.....	.....	.....	.....	do	.....	.....	.....	.....	.....	3
81	106	.....	Jan. 14, 1875.	Toronto	3	.....	.....	.....	.....	.....	.....	.....	do	.....	.....	.....	.....	.....	0

APPENDIX V.

TABLE showing Marks obtained by Candidates for Special Class Examination before the Inland Revenue Board of Examiners, from July 1st, 1874, to 30th June, 1876.

Number in Order of Merit.	Designative Number.	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	Total.	
		NAMES OF CANDIDATES.	Date of Examination.	Place of Examination.	Inland Rev. Laws.	Maltng.	Malt Gauging.	Tobacco Manufactur- ing.	Distillation.	Saccharometer.	Hydrometer.	Grain Stock-taking.	Spirits Stock-taking.	Distillers' Stock- Books.	Tobacco Stock Books	Tobacco Manufactur- ers' Returns.	Correct Result.			
1		Maxima, Ottawa & Quebec Examination																		
2	16	do Toronto Examination																		
3	17	Gerald, W. J.	April 11, 1876	Toronto	100	70	75	75	200	50	50	100	200	180	300	100	50			1500
4	18	Blair, J. B.	do	do	100	70	75	75	200	50	50	100	200	265	300	100				1500
5	19	Alexander, Thos.	Feb. 1, 1875	Ottawa	97	68	73	75	171	43	49	100	200	265	300	100	50			1456
6	20	McPherson, A. F.	April 11, 1876	Toronto	100	70	71	74	200	45	44	100	200	150	290	100				1439
7	21	Donaghy, Wm.	Feb. 1, 1875	Ottawa	97	66	74	64	197	47	50	100	200	260	240	100	50			1432
8	22	Vincent, J. D.	do	do	81	67	72	71	192	48	47	100	194	150	300	100				1416
9	23	Davis, T. G.	do	do	94	70	72	70	197	44	47	100	199	140	280	100				1407
10	24	Earl, R. H.	do	do	91	68	71	67	186	42	33	100	199	150	300	100				1389
11	25	Mason, F.	do	do	94	70	63	68	200	35	43	100	191	130	300	100				1384
12	26	Dickson, C. T.	do	do	89	65	72	70	184	50	50	100	200	210	240	100				1367
13	27	Ramon, P.	April 11, 1876	Toronto	93	68	68	68	200	37	44	100	179	120	290	100	50			1360
14	28	K-nning, J. H.	Feb. 1, 1875	Ottawa	95	68	68	66	185	43	48	100	200	140	280	100				1339
15	29	Greay, Samuel	April 11, 1876	Toronto	88	69	66	66	185	43	45	100	200	150	220	100	50			1334
16	30	McAllister, A.	Feb. 1, 1875	Quebec	80	66	69	71	188	45	33	100	180	180	300	100				1329
17	31	Barrett, J. K.	June	do	71	57	58	75	136	44	46	100	200	140	200	100				1324
18	32	Defoy, E.	Feb. 1, 1875	Ottawa	92	69	71	68	199	44	46	100	200	210	240	100				1328
19	33	Miller, W. F.	April 11, 1876	Toronto	77	67	68	72	164	33	47	100	200	140	200	100	50			1323
20	34	Reddan, W.	Feb. 1, 1875	Ottawa	92	69	66	68	200	14	47	100	200	150	180	100	50			1313
21	35	Gill, W.	do	do	91	65	70	69	196	43	46	100	200	210	240	100	50			1296
22	36	Metcalf, A. F.	April 11, 1876	Toronto	89	70	69	52	163	36	41	100	198	180	200	95				1202
23	37	Rogerson, J.	June	do	68	59	67	72	101	48	34	80	95	100						
24	38	Bernard, A.	April 11, 1876	Toronto	71	70	62	67	133	24	30	95	100							
25	39	Unsuccessful Candidate.																		

NOTE.—No. 23 retired on finding he had not been long enough in the service to master questions which could not be successfully dealt with by one no having had practical experience.

APPENDIX M.

STATEMENT showing Names and Standing of the Officers of the Inland Revenue Department, arranged by order of merit as evidenced by the marks attained at Excise Examinations.

Names.	Present position.	Number of Marks.
<i>First Class.</i>		
Morrow, John.....	Collector.....	1,491
Gerald, J.....	Accountant and Exciseman.....	1,418
Spence, John.....	Collector.....	1,416
McLean, Neil.....	Deputy Collector.....	1,404
Greay, S.....	Exciseman.....	1,382
Blair, J. B.....	do.....	1,363
Robins, P. M.....	Chief Accountant.....	1,356
Davis, Thos. G.....	Exciseman.....	1,354
Vincent, J. L.....	do.....	1,338
Alexander, Thos.....	do.....	1,335
Gill, W.....	do.....	1,330
Kénning, J. H.....	do.....	1,318
Ramon, P.....	do.....	1,318
Gouin, W. F.....	District Inspector.....	1,314
Barrett, J. K.....	Exciseman.....	1,311
Stratton, W. C.....	Deputy Collector.....	1,310
Dickson, C. T.....	Exciseman.....	1,304
Earl, R. H.....	do.....	1,297
Mason, F.....	do.....	1,293
Metcalfe, W. F.....	do.....	1,293
Godson, Henry.....	Chief Inspector.....	1,290
McPherson, A. F.....	Exciseman.....	1,272
Miller, W. F.....	do.....	1,270
Romain, C. E.....	District Inspector.....	1,260
Davis, John.....	do.....	1,260
Rowland, F.....	Collector.....	1,260
Hamilton, W. L.....	Deputy Collector.....	1,254
Dodd, John.....	Accountant.....	1,241
Donaghy, Wm.....	Exciseman.....	1,240
Dickson, G. P.....	District Inspector.....	1,237
Gorrie, W. M.....	Accountant.....	1,237
Reddan, Wm.....	Exciseman.....	1,217
Bernard, A.....	do.....	1,213
Rogerson, J.....	do.....	1,204
McAilister, A.....	do.....	1,201
<i>Second Class.</i>		
Ross, S. F.....	Deputy Collector.....	1,162
Dixon, R. B.....	Exciseman.....	1,151
Gow, James.....	Collector.....	1,136
Campbell, J. McD.....	Exciseman.....	1,132
Striker, E. H.....	do.....	1,123
Kennedy, L. D.....	do.....	1,121
Brown, G. W.....	do.....	1,113
Richard, B.....	do.....	1,113
McDonald, D.....	do.....	1,105
McNamara, P. B.....	do.....	1,104
Merrill, S. B.....	Collector.....	1,099
Dupont, C. T.....	District Inspector.....	1,092
Shaw, J.....	Deputy Collector.....	1,091
Rennie, Geo.....	Exciseman.....	1,065
Hartley, R. A.....	Deputy Collector.....	1,054
Caven, A.....	Collector.....	1,045
Kennedy, J. D.....	Exciseman.....	1,040
Cameron, D. M.....	do.....	1,007

APPENDIX III.—(Continued.)

Names.	Present position.	Number of Marks.
<i>First Class.</i>		
Stewart, John.....	Exciseman.....	1,005
Ganford, S. M.....	do	1,002
Ellwood, G. V.....	do	990
McLeod, Angus.....	Deputy Collector	986
Crawford, W. P.....	Exciseman.....	981
Porteous, T. M.....	do	980
Camyré, —.....	Exciseman.....	977
Graham, W. J.....	Collector.....	948
Leroux, C. H.....	Exciseman.....	945
Ford, John.....	do	942
Bennett, Jas.....	do	933
Culhane, Thomas.....	do	933
Seymour, James.....	Collector.....	930
Knowlson, J. B.....	Deputy Collector.....	926
Kennedy, J. H. (?).....	(J. D.) above.....	905
Barker, C.....	Exciseman.....	901
Lemoine, M.....	District Inspector.....	} papers lost.
Wellemere, R.....	do	
Cahil, M.....	Bookkeeper.....	
<i>Third Class.</i>		
Moore, Wm.....	Exciseman.....	895
Wilson, D.....	do	894
Schram, B.....	do	882
Girdlestone, R. J.....	do	881
Merrick, Geo.....	do	877
Travis, George.....	Deputy Collector	868
Patton, W.....	Collector.....	862
Dingman, N. G.....	Exciseman.....	858
Kellock, D.....	Collector.....	855
Detlor, L. H.....	Exciseman.....	849
Fortier, C. G.....	Deputy Collector.....	844
Duquette, F.....	Exciseman.....	831
Patton, J.....	do	828
Brougham, M. E.....	do	815
O'Brien, G. S.....	do	810
Brough, J. S.....	do	810
Malc, T.....	do	807
Hunter, H.....	Deputy Collector.....	804
Dunn, Arthur.....	Exciseman.....	803
Davis, J. L.....	do	791
Measam, F.....	Departmental Clerk.....	784
Mulligan, J.....	Exciseman.....	781
Nash, S. D.....	Acting Collector.....	778
Henry, J. M. B.....	Deputy Collector.....	772
Joner, C. A.....	Exciseman.....	771
Borradaille, R.....	District Inspector.....	766
Low, Fred.....	Exciseman.....	759
Gates, J. McG.....	do	749
Kinnear, Jas.....	do	742
Powell, B. J.....	do	740
Thompson, J. G.....	do	739
McCord, Maxwell.....	do	735
Blanchard, B.....	do	731
McWhinnie, J.....	do	723
Battle, M.....	Collector.....	722
Jagoe, J. F.....	Exciseman.....	721
Maisonville, J. F.....	do	709
Taylor, J. F.....	do	707
Boivin, C. A.....	Collector.....	704

APPENDIX III.—(Continued.)

Names.	Present position.	Number of Marks.
<i>Third Class.</i>		
Dunlop, Chas.....	Exciseman.....	698
Marter, W. P.....	do	691
Ead, John.....	do	687
Rouleau, Jos.....	do	684
Frederickson, J.....	do	681
Bulmer, Wm.....	do	679
Wainright, —.....	do	678
Adams, J. T.....	do	677
Conway, J. G.....	Deputy Collector.....	667
St. Marie, L. C. A.....	Exciseman.....	659
Nichols, J. S.....	do	648
Milliken, Ed.....	do	632
McNamara, M.....	do	628
Manning, Jas.....	do	609
Heap, R.....	do	602
Garault, M.....	do	600

APPENDIX N.

STATEMENT showing Quantities of certain Staple Articles of Canadian Produce Inspected under Provisions of 37 Vic., c. 45, during the Fiscal Year ended 30th June, 1876, and the Fees accrued thereon, as returned to the Department of Inland Revenue by the respective Inspectors.

Division.	Flour.											Fees.
	Superior Extra.	Extra Superfine.	Fancy Superfine.	Spring Extra.	Superfine.	Fine.	Fine Middlings.	Pollards.	Strong Bakers'.	Sour.	Rejected.	
	Bbls.	Bbls.	Bbls.	Bbls.	Bbls.	Bbls.	Bbls.	Bbls.	Bbls.	Bbls.	Bbls.	
Quebec.....	676	1,473	350	48,296	2,640	3,491	2,302	168	837	39	2,186	\$ cts. 1,544 17
Montreal.....	76,308	75,746	13,873	200,199	23,208	16,984	13,790	1,931	10,468	803	11,121	8,880 98
Toronto.....	1,887	3,390	1,600	7,265	3,434	3,020	422	5	1,733		8	461 92

WHEAT AND OTHER GRAIN.

Division.	Wheat.										Corn.	Oats.				Rye.				Peas.				Barley.				Fees.				
	Winter.						Spring.					No. 2.	No. 1.			No. 2.			No. 3.			No. 1.			No. 2.				No. 3.			
	No. 1, W.	No. 2, W.	No. 1, R.	No. 2, R.	No. 3.	Rejected.	No. 1.	No. 2.	No. 3.	Rejected.			No. 1.	No. 2.	No. 3.	Rejected.	No. 1.	No. 2.	No. 3.	Rejected.	No. 1.	No. 2.	No. 3.	Rejected.	No. 1.	No. 2.	No. 3.		Rejected.	No. 1.	No. 2.	No. 3.	Rejected.
Centals.	Centals.	Centals.	Centals.	Centals.	Centals.	Centals.	Centals.	Centals.	Centals.	Centals.	Centals.	Centals.	Centals.	Centals.	Centals.	Centals.	Centals.	Centals.	Centals.	Centals.	Centals.	Centals.	Centals.	Centals.	Centals.	Centals.	Centals.	Centals.	Centals.	Centals.		
Montreal.....	110,034	47,160	68,400				100,506	16,200	20,400		33,600		29,920							2,160						1,152			192			\$ cts. 716 21
Toronto.....	14,976	349,416	112,572	8,526	3,456	3,132	671,142	295,848	28,236	5,064		5,198		240	1,108	5,644	25,140	20,304	9,300	1,080				104,396	505,502	194,376	5,916			3,822 53		

APPENDIX N.—Continued.

STATEMENT showing Quantities of certain Staple Articles of Canadian Produce Inspected under Provisions of 37 Vic., c. 45, during the Fiscal Year ended 30th June, 1876, and the Fees accrued thereon, as returned to the Department of Inland Revenue by the respective Inspectors.

BEEF AND PORK.

Division.	Beef.					Pork.					Fees. \$ cts.		
	Mess.		Prime Mess.	Rejected.		Mess.	Prime Mess.	T. Mess.	Prime.	Ex-Prime.		Rejected.	
	B.	T.	B.	H. B.	B.	T.	B.	B.	B.	B.		B.	
Quebec.....	220		22		1		3,344	302		291		258	1,109 50
Montreal.....		3	81	1	9	56	3,175		231	73	62	391	1,616 00

POT ASHES AND PEARL ASHES.

Division.	Pot.			Pearl.			Fees. \$ cts.
	First Sort.	Second Sort.	Third Sort.	First Sort.	Second Sort.	Third Sort.	
	Brls.	Brls.	Brls.	Brls.	Brls.	Brls.	
Montreal.....	13,520	845	225	2,299	82	1	13,490 44

FISH.

Division.	Salmon.				Sea Trout.		Lake Trout.			Mackerel.		Herrings.			Gaspereaux and Alewives.		Shad.		White Fish.	Cod Fish.			Newfoundland Herring.	Empty Packages.	Other Fish.		Fees. \$ cts.
	Tierce.	½ Tierce.	Brls.	½ Brls.	Brls.	½ Brls.	½ Tierce.	Brls.	½ Brls.	Brls.	½ Brls.	Brls.	½ Brls.	Boxes.	Brls.	½ Brls.	Brls.	½ Brls.	½ Brls.	Drafts.	Brls.	½ Brls.	Boxes.	No.	Brls.	½ Brls.	
Quebec.....			1,517	55	37	3				290	67	3,004	339							373	7,569	87				304	1,950 00
Montreal.....	133	5	936		7	30	9		1,140	115	89	36,910	4,490	146				1,331	20	356	27				111	18	1,254 09
Halifax.....			3,398	22	22	31		1		21,000	559	49,012	2,812	27,406	2,832	23	10	40		57			15,901	79,833	63	4	6,733 22
Richmond.....			11							7,597	10	2,676	31		575	24											378 73

APPENDIX N.—Continued.

STATEMENT showing Quantities of certain Staple Articles of Canadian Produce Inspected under Provisions of 37 Vic., c. 45, during the Fiscal Year ended 30th June, 1876, and the Fees accrued thereon, as returned to the Department of Inland Revenue by the respective Inspectors.

FISH OILS.																		
Division.	Whale Oil.			Seal Oil.					Porpoise Oil.		Cod Oil.		Herring Oil.		Hake Oil.	Dog Fish Oil.	Other Fish Oil.	Fees.
	No. 1, Pale.	No. 2, Straw.	No. 3, Brown.	No. 1, Streaky Pale.	No. 2, Pale.	No. 3, Straw.	No. 4, Brown.	No. 5, Dark Brown.	No. 1, Pale.	No. 2, Straw.	A.	B.	A.	B.	A.	A.	A.	
Quebec—Tierces.....	16	43	23		90	657	156	132	15	40	675	2	11				95	\$ cts. 589 30
Barrels.....	25	108	24		26	233	50	22	5	5	733	14	32				58	
Montreal—Puncheons.....		10		47	63													797 65
Hogsheads.....					2	3					1							
Tierces.....		1		1,114	1,056	12	7	3			116	30	8				811	
Barrels.....	2	4	24	164	200	7	2		140		172	9	23				19	
Halifax—Tierces.....	16	16	17		524	149	165	23	114		1,424	80	70	2	7	10	100	618 05
Barrels.....	1		7		114	48	36	2			408	23	3	1	2			
Richmond—Puncheons.....				21	9		4				41							28 80
Hogsheads.....				29	11		42				6							

LEATHER AND RAW HIDES.

Division.	Leather.			Raw Hides.				Fees.
	1	2	3	1	2	3	Calf Skins.	
Montreal.....	161,741	114,718	8,552	19,574	10,298	2,824		\$ cts. 7,340 42
Toronto.....				34,275	19,213	1,320		2,719 24
Ottawa.....				9,392	1,857	577		491 11
St. John, N.B.....	6,499	20	11	6,966	682	119	1,653	593 70

FINANCIAL RETURNS, 1875-76.

Cr.

No. 1.—GENERAL REVENUE ACCOUNT, 1875--76.

Dr.

Memo. of Refunds deducted below.	Amounts deposited to the credit of the Receiver General.		Authorized Abatements.	Balances due 30th June, 1876.		Total.	Service.	Revenue of previous years not collected, 1st July, 1875.		Revenue accrued, 1875-76.		Abatements over-credited through misapprehension of O. in Council, now re-charged.	Total.
	\$	cts.		\$	cts.			\$	cts.	\$	cts.		
12,560 81	5,576,272	45		33,635	76	5,609,908 21	Excise and Seizures, per Statement No. 3.....	71,631	54	5,538,276	67		5,609,908 21
2,759 29	365,922	38		10,508	05	376,430 43	Canals, per Statement No. 5.....	4,166	15	372,264	28		376,430 43
	85,805	47		217,639	01	303,444 48	Slides and Booms, per Statement No. 7.....	201,576	38	101,868	10		303,444 48
	44,748	72	3,718 84	194,365	57	242,833 13	Hydraulic and other Reins, &c., per Statements Nos. 8 and 8.....	176,650	82	57,444	40	8,737 91	242,833 13
105 60	3,808	99		4,343	09	8,152 08	Minor Public Works, per Statements Nos. 5 and 9.....	2,702	18	5,449	90		8,152 08
	57,125	57		33,901	82	91,027 39	Cullers, per Statement No. 10.....	19,074	60	71,952	79		91,027 39
	227,089	96		154	19	227,244 15	Bill Stamps, per Statements Nos. 11 and 12.....	284	53	226,959	62		227,244 15
	1,863	60		252	15	2,115 75	Weights and Measures, Gas and Law Stamps, per Statements Nos. 18, 19 and 20.....			2,115	75		2,115 75
	6,362,637	14				6,861,155 62	Less.			6,376,331	51		6,861,155 62
15,425 70	15,425	70				15,425 70	Refunds, as per Statement No. 16.....			15,425	70		15,425 70
	6,347,211	44	3,718 84	494,799	64	6,845,729 92	Total.....	476,086	20	6,360,995	81	8,737 91	6,845,729 92

A. BRUNEL,
Commissioner

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876.

Cr

No. 2.—GENERAL EXPENDITURE ACCOUNT, 1875-76.

Dr.

EXPENDITURE AUTHORIZED BY THE DEPARTMENT.				Total.	Service.	Amounts due by Col- lectors, &c., 1st July, 1876.	Amounts disbur- sed 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, 1876.	Total.
Salaries.	Contingen- cies, &c.	Seizures.	Cullers. Fees.							
537 84	169,278 48	47,453 83	1,419 38	964 42	Excise and Seizures, per Statement No. 4	1,063 65	215,577 92	2,963 30	49 08	219,653 95
294 11	25,170 76	4,809 61	.....	25 00	Canals, per State- ment No. 6	125 88	29,737 33	436 27	.....	30,299 48
5 82	15,525 00	2,430 38	.....	20 95	Slides and Booms, per Statement No. 7	.....	17,718 77	263 38	.....	17,982 15
8 66	15,200 00	5,216 35	46,171 94	.....	Cullers, per State- ment No. 10	.....	66,335 78	261 17	.....	66,596 95
50 21	800 00	7,021 77	.....	.....	Seizures Distributed.	.....	.....	.....	.....	.....
.....	31,565 00	6,012 97	.....	.....	Sundry Minor Expen- ditures, per State- ment 11	.....	7,855 94	16 04	.....	7,871 98
.....	31,632 57	61,359 90	.....	2,696 67	Departmental Expen- diture, per State- ment No 17	.....	27,151 16	426 81	.....	37,577 97
.....	2,788 79	3,101 16	.....	355 93	Weights and Mea- sures, per State- ment No. 21	1,216 67	93,066 24	472 90	933 33	95,689 14
.....	.....	.....	.....	4,062 97	Gas Inspection, per Statement No. 22	.....	6,190 15	55 75	.....	6,245 88
396 64	291,960 60	137,405 97	1,419 38	46,171 94	Total	2,406 20	473,633 29	4,895 60	982 41	481,917 50

A. BRUNEL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876.

EXCISE.
No. 3.—Collection Divisions
(For Details, see

DR.

Balances due 1st July, 1875.	Amounts accrued during the year, including License Fees.							
	Spirits.	Malt Liquor.	Malt.	Tobacco.	Petroleum Duty and Inspection Fees.	Bonded Manufac- tures.	Seizures	Other Receipts
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
4,867 24								
86 91	6,158 00			505 50				
74 90	54,467 09	200 00	4,332 73	9,794 50			25 00	11 50
1,206 40	11,354 73	250 00	7,153 93	878 50				
	10,913 61	75 00	808 84					2 00
	3,422 60			465 70				
386 08	22,308 14	700 00	5,916 87	7,570 90			116 00	63 00
7,605 33	221,971 38	800 00	26,750 85	44,553 50				150 55
6,589 90	49,488 34	400 00	15,628 03	165,348 90	69 20	16,920 30		1,935 00
126 80	67,983 40	250 00	7,360 37	59,432 30		1,271 23		404 80
8,901 55	35,930 45	400 00	32,862 73	61,825 20	186,945 86		500 00	89 90
	99,179 22	250 00	3,737 21	45,479 30			45 10	
1,131 14	33,792 75	300 00	4,714 71	44,147 50	50 00			59 80
37 86	8,892 65	100 00	1,215 82	2,017 90				
	18,534 23	150 00	3,415 06	3,830 10				
7,776 35	116,655 93	150 00	16,555 63	5,266 30				16 50
25 20	14,853 78		1,230 48	6,402 90	49,122 25	271 78		150 00
282 58	27,854 28	325 00	8,675 11	7,703 90				6 50
13,606 61	530,257 92	850 00	66,476 98	256,491 11	805 21	5,266 34	592 00	1,641 50
11,574 83	687,595 81	425 00	11,520 80	19,397 24		590 26		374 15
64,279 68	2,026,614 31	5,625 00	218,356 15	741,111 25	236,992 62	24,319 91	1,278 10	4,905 20
		50 00	216 00					
4,197 99	698,346 40	6,825 88	70,254 78	496,194 80	28,878 24	954 81	194 00	26 86
60 80	169,949 58	137 40	6,347 92	166,267 80				7 80
	8,800 39	50 00	3,671 18	331 70				
59 58	11,555 78	150 00	1,088 79	10 50			128 88	1 40
16 60	11,845 11	150 00		508 50				
		50 00		44 49			40 74	
349 54	14,972 29			361 60				
4,684 51	915,469 55	7,413 28	81,578 67	663,719 39	28,878 24	954 81	363 62	36 06
	101 30			11,340 60				
716 67	45,855 87	250 00	11,774 08	147,637 60	10,487 15	572 76	28 55	511 50
	1,004 14			20,670 90	131 16			9 00
	55 08			4,700 80				
716 67	47,016 39	250 00	11,774 08	184,349 90	10,618 31	572 76	28 55	520 50
	1,886 57			8,418 80			4 66	
564 93	81,479 50	150 00	5,927 15	131,020 90	8,746 01	1,986 15		502 80
564 93	83,366 07	150 00	5,927 15	139,439 70	8,746 01	1,986 15	4 66	502 80
1,114 59	12,536 46	150 00	3,402 22	34,719 60	197 51			
186 39	11,758 15	150 00	630 46	6,991 14				
84 77	3,132 50	450 00	6,040 74	5,118 70	120 00			10 00
71,631 54	3,099,893 43	14,188 28	327,709 47	1,776,449 68	285,552 69	27,833 63	1,674 93	5,974 56
	1,806 71	225 00	7,554 94	1,473 75			1,450 41	50 00
	3,098,086 72	13,963 28	320,154 53	1,773,975 93	285,552 69	27,833 63	224 52	5,924 56

INLAND REVENUE DEPARTMENT, OTTAWA, 31st July, 1876.

1875--76.

in Account with Revenue.

Appendix A.)

CR.

Total Duties Accrued.	Total Debits	Divisions.	Deposited to the Credit of the Receiver-General.	Balances due 30th June, 1876.	Total Credits.
\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.
	4,867 24	Sundry Balances		4,867 24	4,867 24
6,663 50	6,750 41	Algoma	6,705 19	45 22	6,750 41
68,830 82	68,905 72	Belleville	68,887 72	18 00	68,905 72
19,637 16	20,843 56	Cobourg	19,694 71	1,148 85	20,843 56
11,799 45	11,799 45	Collingwood	11,799 45		11,799 45
3,888 30	3,888 30	Cornwall	3,888 30		3,888 30
36,674 91	37,060 99	Goderich	36,500 07	560 92	37,060 99
294,226 28	301,831 61	Guelph	298,469 41	3,362 20	301,831 61
249,789 77	256,379 67	Hamilton	255,744 80	634 87	256,379 67
136,702 10	136,828 90	Kingston	136,619 70	209 20	136,828 90
318,554 14	327,455 69	London	321,958 29	5,497 40	327,455 69
148,690 83	148,690 83	Ottawa	148,690 83		148,690 83
88,064 76	89,195 90	Paris	88,301 88	894 02	89,195 90
12,226 37	12,264 23	Perth	12,210 77	53 46	12,264 23
25,929 39	25,929 39	Peterborough	25,929 39		25,929 39
138,644 36	146,420 71	Prescott	140,462 09	5,958 62	146,420 71
72,031 19	72,056 39	Sarnia	72,056 39		72,056 39
44,564 79	44,847 37	St. Catharines	44,462 22	385 15	44,847 37
862,381 16	875,987 77	Toronto	874,576 77	1,411 00	875,987 77
719,903 26	731,478 09	Windsor	727,132 92	4,345 17	731,478 09
3,269,202 54	3,323,482 22	Ontario	3,294,090 90	29,391 32	3,323,482 22
266 00	266 00	Beauharnois	266 00		266 00
1,301,675 77	1,305,873 76	Montreal	1,305,451 79	421 97	1,305,873 76
342,710 30	342,771 30	Quebec	342,771 30		342,771 30
12,853 27	12,853 27	Sherbrooke	12,853 27		12,853 27
12,935 35	12,994 93	St. Hyacinthe	12,994 93		12,994 93
12,503 61	12,520 21	St. John's	12,520 21		12,520 21
135 23	135 23	Terrebonne	135 23		135 23
15,333 89	15,683 43	Three Rivers	15,433 86	249 57	15,683 43
1,698,413 62	1,703,098 13	Quebec	1,702,426 59	671 54	1,703,098 13
11,441 90	11,441 90	Cape Breton	11,441 90		11,441 90
217,117 51	217,834 18	Halifax	215,859 37	1,974 81	217,834 18
21,815 20	21,815 20	Pictou	21,815 20		21,815 20
4,755 88	4,755 88	Yarmouth	4,755 88		4,755 88
255,130 49	255,847 16	Nova Scotia	253,872 35	1,974 81	255,847 16
10,310 03	10,310 03	Miramichi	10,310 03		10,310 03
229,812 51	230,377 44	St. John	230,212 35	165 09	230,377 44
240,122 54	240,687 47	New Brunswick	240,522 38	165 09	240,687 47
51,005 79	52,120 38	P. E. Island	50,701 38	1,419 00	52,120 38
19,529 75	19,716 14	Manitoba	19,716 14		19,716 14
14,871 94	14,956 71	British Columbia	14,942 71	14 00	14,956 71
5,538,276 67	5,609,908 21	Total	5,576,272 45	33,635 76	5,609,908 21
12,560 81		Less Refunds			
5,525,715 86		Nett Revenue			

A. BRUNEL, Commissioner.

EXCISE

No. 4.—Collection Divisions

(For Details, see

DR.

Balances due by Collectors 1st July, 1876.	Amounts received from Department to meet Expenditure.	Deductions from Salaries for Superannuation.	Balances due to Collectors 30th June, 1876.	Total.	DIVISION.	Balances due to Collectors 1st July, 1875.
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		\$ cts.
43 98	446 57	4 96		451 53	Algonia	
	3,813 57	36 64		3,894 19	Belleville	
	2,742 84	49 96		2,792 80	Cohourg	
	842 06	16 04		858 10	Collingwood	
	1,109 93	6 32		1,116 25	Cornwall	
20 00	5,469 65	70 34		5,559 99	Goderich	
	12,543 62	205 55		12,749 17	Guelph	
	8,315 86	147 32		8,463 18	Hamilton	
	3,991 03	55 92		4,046 95	Kingston	
	9,423 14	153 26		9,576 40	London	
	3,623 47	67 96		3,691 43	Ottawa	
	6,262 58	103 96		6,366 54	Paris	
	772 75	13 96		786 71	Perth	
	1,332 84	25 96		1,358 80	Peterboro	
	4,469 39	67 96		4,537 35	Prescott	
	3,972 55	55 96		4,028 51	Sarnia	
	4,017 37	66 00		4,083 37	St. Catharines	
	17,548 62	283 92		17,832 54	Toronto	
	14,504 21	230 33	49 08	14,783 62	Windsor	49 08
231 33	10,328 56	167 88		10,727 77	District Inspectors	
295 31	115,530 61	1,830 20	49 08	117,705 20	Ontario	49 08
	505 12	4 96		510 08	Beauharnois	6 09
95 88	21,656 72	317 84		22,070 44	Montreal	
	8,752 26	153 92		8,906 18	Quebec	30 06
	731 72	12 00		743 72	St. Hyacinthe	
20 17	850 76	9 92		860 68	St. John's	
33 46	406 83	4 96		411 79	Sherbrooke	
	452 69	4 96		457 65	Terrebonne	
	821 36	13 96		835 32	Three Rivers	
	294 00	6 00		300 00	Magdalen Islands	
274 66	4,290 25	79 96		4,644 87	District Inspectors	
424 17	38,761 71	608 48		39,794 36	Quebec	36 15
	591 69	6 32		598 01	Cape Breton	
	5,230 53	82 73		5,313 26	Halifax	
	1,463 68	8 98		1,472 66	Pictou	64 28
25 00	536 41	6 32		567 73	Yarmouth	
163 92	1,782 61	30 00		1,976 53	District Inspector	
188 92	9,604 92	134 35		9,928 19	Nova Scotia	64 28
	1,048 84	19 96		1,068 80	Miramichi	
	4,950 52	81 75		5,032 27	St. John	
	2,128 22	36 00		2,164 22	District Inspector	
	8,127 58	137 71		8,265 29	New Brunswick	
100 00	3,626 40	44 28		3,770 68	Prince Edward Island	
	4,193 52	60 12		4,253 64	Manitoba	
55 25	6,107 99	100 16		6,263 40	British Columbia	
	20,151 09	48 00		20,199 09	General contingencies	
	156 28			156 28	Law Costs	
	4,109 98			4,109 98	Queen's Printer	226 52
	1,668 99			1,668 99	Stationery Office	161 81
	1,739 37			1,739 37	Preventive Service	
	1,799 48			1,799 48	Com. to Cus. Officers	
1,063 65	215,577 92	2,963 30	49 08	219,633 95	Grand Total	537 84

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876.

1875-76.

in account with Expenditure.

Appendix B.)

CR.

EXPENDITURE AUTHORIZED BY THE DEPARTMENT.						Balances due by Collectors 30th June, 1876.	Total.
Salaries.	Seizure Expenses.	Special Assistance.	Rent.	Travelling Expenses.	Sundries.		
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
400 00							451 53
1,833 34	11 90	1,320 89	112 50	258 06	313 52	48 98	3,894 19
2,500 00	78 00		88 00	27 53			2,792 80
800 00			44 00				858 10
500 00		613 15			3 10		1,116 25
3,583 29	148 05	384 76	114 68	1,153 53	175 68		5,559 99
10,283 26	87 50	1,118 00	100 00	773 86	386 55		12,749 17
7,366 66	161 50	731 66		9 90	193 46		8,463 18
2,799 96		897 56	150 00	28 10	171 33		4,046 95
7,816 54	19 50	554 14	121 00	159 62	905 60		9,576 40
3,400 00	31 75		91 70	21 00	146 98		3,691 43
5,200 00			207 96	572 09	386 49		6,366 54
700 00				60 35	26 36		786 71
1,300 00			35 00		23 80		1,358 80
3,400 00		763 16	100 00	166 06	108 13		4,537 35
2,800 00		750 00	132 00	132 25	214 26		4,028 51
3,300 00		366 00	24 00	237 76	155 61		4,083 37
14,199 96	693 24	1,889 89	100 00	696 00	253 45		17,832 54
11,536 51		1,362 62	540 00	713 90	581 51		14,783 62
8,400 00				1,841 64	178 70	307 43	10,727 77
92,119 52	1,231 44	10,751 83	1,998 34	6,851 65	4,351 93	351 41	117,705 20
400 00			25 08	48 00	12 00	18 91	510 08
16,049 93	76 48	3,966 88	83 00	265 93	1,378 22	250 00	22,070 44
7,700 00	15 75	84 55	301 75	275 93	498 14		8,906 18
600 00	15 00		60 00	64 35	4 37		743 72
800 00			70 00		10 85		880 85
400 00			30 00		15 25		445 25
400 00	12 65		24 00		21 00		457 65
700 00			90 00	3 00	42 32		835 32
300 00							300 00
4,000 00				318 73	300 04	26 10	4,644 87
31,349 93	119 88	4,051 43	683 83	975 94	2,282 19	295 01	39,794 36
500 00			40 00	30 25	27 76		598 01
4,141 88	42 20	984 00	40 00	19 68	145 18		5,313 26
633 32	25 86	666 66	35 00	22 40	22 86		1,472 66
500 00				237 00	10 33		567 73
1,500 00					39 53	200 00	1,976 53
7,275 20	68 06	1,650 66	115 00	309 33	245 66	200 00	9,928 19
1,000 00			30 00	19 00	19 80		1,068 80
4,085 55		699 06	5 00		242 66		5,032 27
1,800 00		6 75		357 47			2,164 22
6,885 55		705 81	35 00	376 47	262 46		8,265 29
2,400 00		913 55		245 67	211 46		3,770 68
3,000 00		75 00	261 13	502 50	415 01		4,253 64
5,000 00		700 00	74 00	12 00	426 40	51 00	6,263 40
2,400 00				601 08	17,131 01	67 00	20,199 09
					156 28		156 28
					3,883 46		4,109 94
					1,507 18		1,668 99
					1,739 37		1,739 37
					1,799 48		1,799 48
150,430 20	1,419 38	18,848 28	3,167 30	9,874 64	34,411 89	964 42	219,653 95

A. BRUNEL,
Commissioner.

CANALS, &c,

DR.

No. 5.—Collectors of Canal Tolls,

Balances due 1st July, 1875.	Canal Revenue.				Total Canal Revenue Accrued.	Hydraulic Rents and other Revenues from Public Works, vide State-ments 8 and 9.	Total.
	Tolls.	Wharfage and Storage.	Fines and Damages.	Other Receipts.			
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
993 04	136,721 97					165 01	136,887 01
146 68	70,390 78					623 30	72,007 12
109 14	954 14					553 40	1,654 22
208 05	922 50					3 86	1,035 50
151 73	2,496 58		1,900 00			36 00	4,730 63
	1,461 17		360 13			2,163 20	4,136 23
	119 54						119 54
1,698 64	213,066 68		2,260 13			3,544 80	220,570 25
126 52	3,073 48	6 00	249 00			1,289 30	4,744 30
202 00	21,762 13		13 00			80 00	22,067 13
27 52	483 68					608 00	1,119 20
626 50	2,869 35	126 68	10 00	264 48			3,897 01
148 40	28,942 73	11,134 00	1,692 00	1,059 36		11,331 70	54,308 19
395 03	16,848 38						17,243 41
1,525 97	73,979 75	11,266 68	1,964 00	1,323 84		13,309 00	103,389 24
103 88	5,322 21	5 00	10 00				5,441 09
	16,706 02						16,706 02
103 37	569 69						673 06
207 25	22,597 92	5 00	10 00				22,820 17
	22,522 87						22,522 87
435 43	8,342 00		30 00	4 00			8,811 43
135 78	824 80			32 00			992 58
128 02	3,107 28		5 00				3,240 30
699 23	34,796 95		35 00	36 00			35,567 18
0 05	2,489 81	264 75		174 00		879 25	3,777 86
224 44	2,780 37					629 00	3,633 81
	474 50						474 50
224 49	5,714 68	264 75		174 00		1,508 25	7,886 17
158 22	4,013 66						4,171 88
89 67	654 90						744 57
	99 84			0 50			100 34
						660 00	660 00
						1,810 00	1,810 00
212 00							212 00
100 00							100 00
312 00						2,470 00	2,782 00
4,915 47	354,924 38	11,536 43	4,269 13	1,534 34	372,264 28	20,832 05	398,011 80
					2,759 29		
					369,504 99		

INLAND REVENUE DEPARTMENT, OTTAWA, 31st July, 1876.

1875-76.

&c., in account with Revenue.

CR.

Collection Divisions.	Deposited to the Credit of the Receiver-General.		Balances due 30th June, 1876.	Total.
	On account of Canal Revenue.	On account of Hyd. Rents, and other Rev. from P. Works		
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Welland Canal.</i>				
Port Colborne.....	130,181 29	133 86	6,571 86	136,887 01
Port Dalhousie.....	70,266 44	311 65	1,429 03	72,007 12
Dunnville.....	1,002 74	500 06	151 42	1,654 22
Port Maitland.....	953 98	3 86	77 66	1,035 50
Port Robinson.....	4,364 52	36 00	330 10	4,730 63
St. Catharines.....	1,973 03	2,162 20		4,136 23
Chippawa.....	77 84		41 70	119 54
..... Total.....	208,819 85	3,148 63	8,601 77	220,570 25
<i>St. Lawrence Canals.</i>				
Beauharnois.....	3,305 48	1,289 30	149 52	4,744 30
Cornwall.....	21,733 66	80 00	243 47	22,057 13
Edwardsburg.....	447 07	538 00	134 13	1,119 20
Lachine.....	3,651 17		245 84	3,897 01
Montreal.....	42,893 09	11,331 70	83 40	54,308 19
Kingston.....	16,610 97		632 44	17,243 41
..... Total.....	88,641 44	13,239 00	1,488 80	103,369 24
<i>Chambly Canal.</i>				
Chambly.....	5,243 24		197 85	5,441 09
St. John's.....	16,706 02			16,706 02
St. Ours.....	607 63		65 43	673 06
..... Total.....	22,556 89		263 28	22,820 17
<i>Ottawa Canals.</i>				
Ottawa.....	22,522 73		0 14	22,522 87
Grenville.....	8,241 41		570 02	8,811 43
Carillon.....	920 35		72 23	992 58
St. Anne's Lock.....	3,085 22		155 08	3,240 30
..... Total.....	34,769 71		797 47	35,567 18
<i>Rideau Canal.</i>				
Ottawa.....	2,908 11	869 25	0 50	3,777 86
Kingston Mills.....	2,859 37	629 00	145 44	3,633 81
Smith's Falls.....	474 40		0 10	474 50
..... Total.....	6,241 88	1,498 25	146 04	7,886 17
<i>Burlington Bay Canal.</i>				
Burlington Bay Canal.....	4,127 49		44 39	4,171 88
<i>St. Peter's Canal.</i>				
St. Peter's Canal.....	710 47		34 10	744 57
<i>Newcastle District Works.</i>				
Newcastle District Works.....	54 65		45 69	100 34
<i>Sundry.</i>				
Quebec Collector.....		660 00		660 00
St. John, N.B., Collector.....		1,810 00		1,810 00
T. Adams.....			212 00	212 00
E. R. Benjamin.....			100 00	100 00
..... Total.....		2,470 00	312 00	2,782 00
..... Grand Total.....	365,922 38	20,355 88	11,733 54	398,011 80
..... Less Refunds, per Statement 16.				
..... Net Revenue.				

A. BRUNEL, Commissioner.

CANALS

No. 6.—Collectors of Canal Tolls

(For Details, see

DR.

Balance due by Collectors, &c., 1st July, 1876.	Amounts received from Department to meet Expenditure	Deduction from Salaries for Super-annuation.	Balance due to Collectors, &c., 30th June, 1876.	Total.	Collection Divisions.
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
					<i>Welland Canal.</i>
	2,817 92	50 08		2,868 00	Port Colborne
	1,335 37	24 00		1,359 37	Port Dalhousie
	749 56	15 00		764 56	Dunnville
25 00	640 56	6 94		672 50	Port Maitland
	748 42	12 00		760 42	Port Robinson
8 00	216 24	4 04		228 28	St. Catharines
33 00	6,508 07	112 06		6,653 13	Totals
					<i>St. Lawrence Canals.</i>
25 00	1,118 07	16 96		1,160 03	Beauharnois
	926 41	16 04		942 45	Cornwall
	7,043 95	103 73		7,147 68	Montreal
	2,047 13	23 30		2,070 43	Lachine
25 00	1,155 04	19 96		1,200 00	Edwardsburg
50 00	12,290 60	179 99		12,520 59	Totals
					<i>Chambly Canal.</i>
	1,500 29	26 28		1,526 57	Chambly
	835 23	16 04		851 27	St. John's
	517 38	6 32		523 70	St. Ours
	2,852 90	48 64		2,901 54	Totals
					<i>Ottawa Canals.</i>
	950 59	19 04		969 63	Grenville
	518 96	6 32		525 28	Carillon
	904 98	17 46		922 44	St. Anne's Lock
	2,374 53	42 82		2,417 35	Totals
					<i>Rideau Canal.</i>
	1,596 22	16 04		1,612 26	Ottawa
	255 67	2 48		258 15	Kingston Mills
	216 27	2 48		218 75	Smith's Falls
	2,068 16	21 00		2,089 16	Totals
					<i>Burlington Bay Canal</i>
	296 28	3 72		300 00	.....
	60 00			60 00	<i>Newcastle District Works</i>
42 88	1,568 71	28 04		1,639 63	Inspector R. Bell
	211 85			211 85	General Contingencies
	1,228 92			1,228 92	Queen's Printer
	277 31			277 31	Stationery Office
125 88	29,737 33	436 27		30,299 48	Grand Total

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876.

1875-76.

in Account with Expenditure.

Appendix B.)

CR.

Balance due to Collectors, &c., 1st July, 1875.	Expenditure authorized by the Department.					Balance due by Collectors, &c., 30th June, 1876.	Total.
	Salaries.	Special Assistance.	Rent.	Travelling Expenses.	Other Expenses.		
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
2,800 00					68 00		2,868 00
1,200 00					159 37		1,359 37
750 00					14 56		764 56
500 00			150 00		22 50		672 50
600 00		34 35		5 40	120 67		760 42
200 00					28 28		228 28
6,050 00	34 35	150 00	5 40	413 38			6,653 13
850 00	2 50			12 00	295 53		1,160 03
800 00	60 00				82 45		942 45
5,201 31	818 00	525 00			603 37		7,147 68
1,166 62	400 00	179 17			324 64		2,070 43
1,150 00				50 00			1,200 00
9,167 93	1,280 50	704 17	62 00	1,305 99			12,520 59
1,500 00					26 57		1,526 57
800 00					26 27	25 00	851 27
500 00					23 70		523 70
2,800 00					76 54	25 00	2,901 54
36 05	800 00		100 00		33 58		969 63
	500 00				25 28		525 28
	874 98				47 46		922 44
36 05	2,174 98		100 00		106 32		2,417 35
800 00	763 00			13 50	35 76		1,612 26
200 00				11 00	47 15		258 15
200 00					18 75		218 75
1,200 00	763 00			24 50	101 66		2,089 16
300 00							300 00
					60 00		60 00
1,400 00				236 00	3 63		1,639 63
					211 85		211 85
124 57					1,104 35		1,228 92
133 49					143 82		277 31
284 11	23,092 91	2,077 85	954 17	327 90	3,527 54	25 00	30,299 48

A. BRUNEL,
Commissioner.

No. 7.—SLIDES AND BOOMS REVENUE, 1875-76.

CR.

DR.

Balance due 1st July, 1875.	Dues since accrued.	Interest on dues of former years.	Total.		Amounts deposited to the credit of the Receiver General.	Balance due 30th June, 1876.	Total.
\$ cts.	\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.
189,215 99	56,054 93	2,420 44	247,691 36	<i>Ottawa.</i>	36,183 01	211,508 35	247,691 36
10,898 80	28,344 45	382 93	39,626 18	.....A. J. Russell, Ottawa	33,572 32	6,053 86	39,626 18
55 00	.....	.....	55 00	.....McLean Stewart, Quebec, on ac. A. J. Russell	55 00	.....	55 00
.....	.....	.....	.....	.....C. E. Bell, Montreal do do .....	.....	.....	.....
.....	13,900 16	.....	13,900 16	<i>St. Maurice.</i>	.....	.....	.....
.....	.....	.....	.....	.....A. Dubord	13,900 16	.....	13,900 16
1,406 59	765 19	.....	2,171 78	<i>Saguenay.</i>	.....	76 80	2,171 78
.....	.....	.....	.....	.....D. Boulanger	2,094 98	.....	.....
201,576 38	99,064 73	2,803 37	303,444 48	.....Totals	85,805 47	217,639 01	303,444 48

A. BRUNEL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876.

No. 74.—SLIDES AND BOOMS EXPENDITURE, 1875-76.

CR.

(For Details, see Appendix B.)

DR.

Amounts received from Department to meet expenditure.	Deduction from Salaries for Superannuation.	Total.	Authorized Expenditure.			Balance due to Collectors, &c., 1st July, 1876.	Special Assistance.	Contingencies.	Balance due by Collectors, &c., 30th June, 1876.	Total.
			Salaries.	\$ cts.	\$ cts.					
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
11,734 07	164 78	11,898 85	9,246 93	1,725 00	926 92	11,898 85	4 00	20 95	11,898 85	
4,868 12	96 00	4,964 12	4,800 00	4 00	139 17	4,964 12	200 00	.....	4,964 12	
565 40	2 60	568 00	.....	368 00	.....	568 00	.....	.....	568 00	
400 23	.....	400 23	.....	400 23	.....	400 23	.....	.....	400 23	
40 56	.....	40 56	.....	.....	.....	40 56	.....	.....	40 56	
110 39	.....	110 39	.....	.....	.....	110 39	.....	.....	110 39	
17,716 77	263 38	17,982 15	.....	2,487 23	1,211 22	17,982 15	.....	20 95	17,982 15	
			Totals							

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876.

A. BRUNEL,
Commissioner.

HYDRAULIC AND OTHER RENTS, &c.

No. 8.—SUMMARY STATEMENT of Lessees' Accounts, 1875-76.

DR.

CR.

Balance due 1st July, 1876.	Accrued during year ended 30th June, 1876.	Abate ments over-credited through misapprehension of O in C now re-charged.	Total.	Name of Work.	Balance due to Lessees, 1st July, 1876.	Abate ments Authorized.	Paid into hands of Collectors. Vide Statement No. 5.	Deposited to the credit of the Receiver General.	Balance due 30th June, 1876.	Total.
\$ cts.	\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
31,687 13	2,807 26		34,504 39	Chaudiere Falls and Ottawa River.....			564 00	20 00	33,920 39	34,504 39
5,066 90	1,693 45		6,760 35	Rideau Canal and River.....			889 25	10 00	5,861 10	6,760 35
4,071 00	964 00		5,035 00	Williamsburg Canal.....			608 00		4,427 00	5,035 00
1,410 84	975 00		2,385 84	Cornwall do		85 84	80 00	202 50	2,017 50	2,385 84
1,198 50	1,374 30		2,572 80	Beauharnois do			1,289 30		1,283 50	2,572 80
44,417 17	13,674 70		58,091 87	Lachine do			11,206 70		46,885 17	58,091 87
2,440 50	373 50		2,814 00	Chambly do		2,253 00	100 00	170 00	291 00	2,814 00
2,148 50	41 00		189 50	Trent River Works.....					189 50	189 50
38,869 42	7,545 17	8,737 91	55,142 50	Welland Canal.....	4,998 44	1,364 00	2,950 00	135 00	45,695 06	55,142 50
69 67	1,979 33		2,049 00	Sundry		16 00	1,835 00	21 00	177 00	2,049 00
				<i>Land Sales.</i>						
28,889 97	25,084 62		53,974 59	Principal Accounts.....				25,084 62	28,889 97	53,974 59
22,630 34	932 07		23,562 41	Interest do					23,562 41	23,562 41
180,889 94	57,444 40	8,737 31	247,082 25	.....Totals.....	4,998 44	3,718 84	19,522 25	25,643 12	193,199 60	247,082 25

A. BRUNEL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876.

CR.

No. 9.—MINOR PUBLIC WORKS, 1875-76.

DR.

Balance due 1st July, 1875.	Accrued during year ended 30th June, 1876.	Total.	Work.	Paid into hands of the Collectors and Statement No. 5.	Deposited to the credit of the Receiver General.	Balance due 30th June, 1876.	Total.
\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.	\$ cts.
30 00	57 54	57 54	<i>Harbors.</i>	57 54		30 00	57 54
	30 00	30 00	Port Colborne.....			30 00	30 00
	1,725 79	1,725 79	Oakville.....			1,568 00	1,725 79
	3 86	3 86	Port Whitty.....	3 86			3 86
			Port Maitland.....				
261 25	2,159 42	2,410 67	<i>Bridges.</i>			139 75	2,410 67
1,427 14	640 08	2,067 22	Union Suspension.....	533 40	2,270 92	1,533 82	2,067 22
			Dunnyville.....				
300 00	30 00	30 00	<i>Ferries.</i>	30 00		400 00	30 00
20 00	100 00	400 00	Hull.....			400 00	400 00
	50 00	75 00	Sandwich.....			50 00	75 00
	20 00	20 00	New Edinburgh and Gaitneau.....	25 00	20 00		20 00
			Restigouche.....				
20 00	40 00	60 00	<i>Piers.</i>			20 00	60 00
30 00	60 00	90 00	Eboulement.....	40 00		30 00	90 00
10 00	20 00	30 00	Berthier.....	60 00		10 00	30 00
105 00	210 00	315 00	Riviere Ouelle.....	20 00		105 00	315 00
267 00	230 00	497 00	Murray Bay.....	210 00		267 00	497 00
120 00	80 00	200 00	Riviere-du-Loup.....	230 00		120 00	200 00
10 00	20 00	30 00	Rimouski.....	80 00		10 00	30 00
			L'Islet.....	20 00			
106 79	3 21	110 00	<i>Roads.</i>				110 00
			Huntington Plank.....		110 00		
2,702 18	5,449 90	8,152 08	Totals.....	1,309 80	2,568 71	4,283 57	8,152 08
	105 60		Less Refunds, per Statement 16.....				
	5,344 30						

A. BRUNEL, Commissioner.

INLAND REVENUE DEPARTMENT, OTTAWA, 31st July, 1876.

CR.

No. 10.—CULLERS' REVENUE, 1875-76.

DR.

Balance due 1st July, 1875.	Amounts accrued for Measuring and Culling Timber, during Year ended 30th June, 1876.	Total.	—	Deposited to the credit of the Receiver General.	Balance due 30th June, 1876.	Total.
\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.
741 77	2,667 25	3,409 02	..... Montreal and Sorel	2,559 12	849 90	3,409 02
18,332 83	69,285 54	87,618 37	..... Quebec	54,566 45	33,051 92	87,618 37
19,074 60	71,952 79	91,027 39	..... Totals.....	57,125 57	33,901 82	91,027 39

A BRUNEL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876.

No. 104.—CULLERS' EXPENDITURE, 1875--76.
(For Details, see Appendix B.)

Cr.

Dr.

Balance due by Col- lectors, &c., 1st July, 1875.	Received from De- partment to meet Expenditure.	Deducted from Salaries for Superannuation.	Balance due to Col- lectors, &c., 30th June, 1876.	Total.	—	Balance due to Col- lectors, &c., 1st July, 1875.	Authorized Expenditure.				Total.		
							Salaries.	Special Assistance.	Other Conti- nencies.	Cullers' Fees.		Balance due by Col- lectors, &c., 30th June, 1876.	
\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
60,823 39	245 13	245 13	60,868 52	Quebec.....	12,966 66	1,654 07	1,902 35	44,345 44	60,868 52				
3,502 79	16 04	16 04	3,518 83	.....Montreal and Sorel.....	800 00	680 00	212 33	1,826 50	3,518 83			
1,920 00	.....	.....	1,920 00	.....Superannuated Cullers.....	.....	.....	1,920 00	.....	1,920 00
127 24	.....	.....	127 24	.....Queen's Printer.....	.....	.....	120 50	.....	127 24
162 36	.....	.....	162 36	.....Stationery Office.....	.....	.....	160 44	.....	162 36
66,335 78	261 17	261 17	66,596 95	.....Total.....	13,766 66	2,334 07	4,315 62	46,171 94	66,596 95			
.....	.....	.....	.....	.....	8 66	.....	.....	.....	.....

A BRUNEL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876.

BILL STAMPS, 1875-76.
No. 11.—STATEMENT shewing the amount of Revenue accrued.

CR.

	Ontario and Quebec.	New Brunswick.	Nova Scotia.	Manitoba.	Total.	Ontario and Quebec.	New Brunswick.	Nova Scotia.	Manitoba.	Total.
—										
To amount of Bill Stamps destroyed, or returned by distributors.....	\$ cts. 1,226 67	\$ cts. 482 35	\$ cts. 16 60	\$ cts. 1,243 27	By amount of Bill Stamps in hands of distributors, on 1st July, 1875.....	\$ cts. 51,681 88	\$ cts. 4,509 06	\$ cts. 7,698 60	\$ cts. 2,652 34	\$ cts. 66,544 78
To commission allowed ...	10,824 30	466 56	25 00	11,808 21	By amount of Bill Stamps issued by the Receiver-General, on the requisition of this Department, during 1875-76.....	217,916 45	9,843 00	7,480 00	545 00	235,784 45
To amount of Bill Stamps remaining in hands of distributors, 30th June, 1876	49,387 25	4,505 04	5,830 68	62,318 13						
To Balance, being the Revenue accrued during 1875-76.....	208,163 11	9,354 67	8,864 60	577 18	226,959 62					
Total.....	289,601 33	14,352 06	15,178 50	3,197 34	302,329 23	269,601 33	14,352 06	15,178 50	3,197 34	302,329 23

A. BRUNEL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876.

No. 113.—SUNDRY MINOR EXPENDITURES, 1875-76

CR.

(For Details, see Appendix B.)

DR.

Amount received from Department to meet Expenditure	Deduction from Salaries for Super-annuation.	Balances due to Sundry Persons 30th June, 1876.	Total.	Service.	Balances due to Sundry Persons 1st July, 1876.	Salaries.	Contingen- cts.	Balances due by Sundry Persons 30th June, 1876.	Total
\$ cts.	\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1,950 00			1,950 00	.....Bill Stamps			1,950 00		1,950 00
889 18	16 04		905 22	.....Minor Public Works		800 00	105 22		905 22
587 93			587 93	.....Inspection of Staples.....	50 21		537 72		587 93
2,601 83			2,601 83	.....Adulteration of Food			2,601 83		2,601 83
1,827 00			1,827 00	.....Law Stamps			1,827 00		1,827 00
7,855 94	16 04		7,871 98	.....Total	50 21	800 00	7,921 77		7,871 98

A. BRUNEL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876.

BILL

DR.

No. 12.—Stamp Distributors

Balance, 1st July, 1875.		Stamps issued to Distributors.	Stamps transferred from other Distributors.	Total.	
Stamps on hand.	Cash on hand.				
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
<i>Ontario and Quebec.</i>					
42,463 66		38,125 00		80,588 66	Post Office Department.....
		177,894 45		177,894 45	Banks, and other Licensees.....
<i>Collectors of Inland Revenue, as under:</i>					
86 79	11 54	24 00		122 33	Belleville.....
230 45				230 45	Cobourg.....
60 14				60 14	Cornwall.....
39 62				39 62	Goderich.....
751 40				751 40	Guelph.....
912 66		60 00		972 66	Hamilton.....
979 00		555 00		1,534 00	Kingston.....
303 47				303 47	London.....
174 52				174 52	Ottawa.....
365 12				365 12	Paris.....
117 85	12 95	120 00		250 80	Perth.....
23 60	4 31	157 00		184 91	Prescott.....
221 12				221 12	St. Catharines.....
246 36		329 00		575 36	Sarnia.....
673 51				673 51	Toronto.....
242 84				242 84	Windsor.....
2,510 80				2,510 80	Montreal.....
769 31				769 31	Quebec.....
264 38	65 73	652 00		982 11	St. Hyacinthe.....
248 28				248 28	Three Rivers.....
51,684 88	94 53	217,916 45		269,695 86	Total.....
<i>New Brunswick.</i>					
4,509 06		9,843 00		14,352 06	Collector, St. John.....
<i>Nova Scotia.</i>					
7,698 59		7,480 00		15,178 50	Collector, Halifax.....
<i>Manitoba.</i>					
2,652 34	190 00	545 00		3,387 34	Collector, Winnipeg.....
66,544 78	284 53	235,784 45		302,613 76	Grand Total.....

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876.

STAMPS, 1875--76.

in account with Inland Revenue Department.

CR.

Stamps destroyed or returned damaged.	Deposited to the Credit of the Receiver General.	Commissions allowed to Distributors.	Stamps transferred to other Distributors.	Balance, 30th June, 1876.		Total.
				Stamps on hand.	Cash on hand.	
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
118 89	38,215 10	1,984 89	.....	40,269 78	.....	80,588 66
1,102 95	167,952 09	8,839 41	.....	.....	.....	177,894 45
0 27	77 98	.....	.....	32 54	11 54	122 33
.....	.....	.....	.....	260 45	.....	230 45
.....	.....	.....	.....	60 14	.....	60 14
.....	.....	.....	.....	39 62	.....	39 62
.....	1 00	.....	.....	750 40	.....	751 40
.....	68 88	.....	.....	903 78	.....	972 66
2 97	520 87	.....	.....	957 21	52 95	1,534 00
.....	8 29	.....	.....	295 18	.....	303 47
.....	11 68	.....	.....	162 84	.....	174 52
.....	.....	.....	.....	365 12	.....	365 12
1 59	136 06	.....	.....	103 72	9 43	250 80
.....	113 05	.....	.....	60 26	11 60	184 91
.....	15 41	.....	.....	154 04	51 67	221 12
.....	255 14	.....	.....	320 22	.....	575 36
.....	.....	.....	.....	673 51	.....	673 51
.....	.....	.....	.....	242 84	.....	242 84
.....	.....	.....	.....	2,510 80	.....	2,510 80
.....	.....	.....	.....	769 31	.....	769 31
.....	744 90	.....	.....	237 21	.....	982 11
.....	.....	.....	.....	248 28	.....	248 28
1,226 67	208,120 45	10,824 30	.....	49,387 25	137 19	269,695 86
.....	9,354 67	492 35	.....	4,505 04	.....	14,352 06
16 60	8,863 66	466 56	.....	5,830 68	1 00	15,178 50
.....	751 18	25 00	.....	2,595 16	16 00	3,387 34
1,243 27	227,089 96	11,808 21	.....	62,318 33	154 19	302,613 76

A. BRUNEL,
Commissioner.

No. 13.—STATEMENT showing the Quantities of the several Articles subject 1874, 1875 and 1876, with

Articles subject to Duty.	1874.			Duty.
	Quantities.			
	Ex-Manufactory	Ex-Warehouse.	Total.	
	Wine Gallons.	Wine Gallons.	Wine Gallons.	\$ cts.
Spirits at 63 and 75 cents per wine gallon, and 90 cents per imp. gallon	1,389,420	4,090,389	5,479,809	3,498,989 71
Malt Liquor paying 3¼ cents per wine gallon, and 3.9 cents per imp. gallon.....	536,002	.....	536,002	17,420 08
Malt Liquor, duty having been paid on malt ..	10,235,517	.....	10,235,517	.....
	Lbs.	Lbs.	Lbs.	
Malt	11,448,585	21,920,431	33,369,016	333,690 16
Tobacco at 15 and 20 cents per lb...	1,470,046	6,603,278	8,073,324	1,239,863 73
“ 7 “ 10 “ ..	16,045	.....	16,045	1,225 35
“ 5 “ “ ..	.....	.....	.....	.....
Cigars at 30 “ 40 “ ..	194,717½	44,430½	239,148½	77,348 34
Snuff at 15 “ 20 “ ..	35,422	130,253	165,675	24,991 65
Baw Leaf, } Foreign 15 “ 20 “ ..	.....	277,634	277,634	} 53,292 25
Tobacco, } Canadian 7 “ 10 “ ..	.....	113,797½	113,797½	
			8,885,623¾	1,396,721 32
	Wine Gallons.	Wine Gallons.	Wine Gallons.	
Petroleum at 5 cents per wine gallon and 6 cents per imp. gall.	2,954,166	2,248,012½	5,202,178½	260,108 85
Inspection Fees on Petroleum .....	.....	.....	.....	12,180 63
Manufactures in Bond .....	.....	.....	.....	39,480 95
Licences—Spirits .....	.....	.....	.....	4,375 00
“ Malt Liquor.....	.....	.....	.....	8,150 00
“ Malt .....	.....	.....	.....	21,075 00
“ Tobacco .....	.....	.....	.....	4,550 00
“ Petroleum .....	.....	.....	.....	2,150 00
“ Manufactures in Bond .....	.....	.....	.....	525 00
Totals				5,599,416 70

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876.

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

1875.				1876.			
Quantities.			Duty.	Quantities.			Duty.
Ex-Manufactory	Ex-Warehouse	Total.		Ex-Manufactory	Ex-Warehouse	Total.	
Wine Gallons.	Wine Gallons.	Wine Gallons.	\$ cts.	Imperial Gallons.	Imperial Gallons.	Imperial Gallons.	\$ cts.
1,319,294	2,644,663	3,963,957	2,972,971 47	810,018	2,631,108	3,441,126	3,097,018 43
676,202	.....	676,202	21,976 56	163,161	.....	163,161	6,363 28
10,906,024	.....	10,908,024	.....	9,156,029	.....	9,156,029	.....
Lbs.	Lbs.	Lbs.		Lbs.	Lbs.	Lbs.	
18,208,735	14,807,347	33,016,082	330,160 82	12,097,858	18,595,589	30,693,447	306,934 47
813,003	5,389,909	6,202,912	1,240,582 40	966,944½	6,930,077	7,897,021½	1,579,405 29
1,901	.....	1,901	190 10	5,750	.....	5,750	575 00
43	.....	43	2 15	.....	.....	.....	.....
264,744½	47,734½	312,479½	124,991 97	254,503½	80,421½	334,924½	133,969 95
31,791	26,317	58,108	11,621 60	49,219	67,040	116,259	23,251 80
.....	228,172	228,172	45,634 40	.....	158,272	158,272	31,654 40
.....	65,529	65,529	6,552 90	.....	11,932½	11,932½	1,193 24
.....	.....	6,869,144½	1,429,575 52	.....	.....	8,524,159½	1,770,049 68
Wine Gallons.	Wine Gallons.	Wine Gallons.		Imperial Gallons.	Imperial Gallons.	Imperial Gallons.	
3,122,897½	2,012,498½	5,135,396	256,769 83	2,965,051	1,585,136½	4,550,187½	273,011 27
.....	.....	.....	10,282 84	.....	.....	.....	11,591 42
.....	.....	.....	36,525 78	.....	.....	.....	27,283 63
.....	.....	.....	4,250 00	.....	.....	.....	2,875 00
.....	.....	.....	8,000 00	.....	.....	.....	7,825 00
.....	.....	.....	21,225 00	.....	.....	.....	20,775 00
.....	.....	.....	5,225 00	.....	.....	.....	5,400 00
.....	.....	.....	1,500 00	.....	.....	.....	950 00
.....	.....	.....	650 00	.....	.....	.....	550 00
.....	.....	.....	5,099,112 82	.....	.....	.....	5,530,627 18
Less remitted per O.C., 22nd July, '74	.....	.....	22 50	.....	.....	.....	.....
.....	.....	.....	5,099,090 32	.....	.....	.....	.....

A. BRUNEL,
Commissioner.

No. 14.—STATEMENT of Amounts deposited monthly to the Credit of the
Year ended

1875.	Ontario and Quebec.	New Brunswick.	Nova Scotia.	Other Provinces.	Total.
JULY :—	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Excise and Seizures.....	373,204 45	17,570 18	15,642 50	6,008 30	412,425 43
Canals.....	43,878 96		89 70		43,968 66
Hydraulic and other Rents.....	4,301 65				4,301 65
Minor Public Works.....	515 72				515 72
Slides.....	1,524 58				1,524 58
Cullers.....	5,139 24				5,139 24
Bill Stamps.....	12,330 34	564 30	487 35	190 00	13,571 99
Total.....	440,894 94	18,134 48	16,219 55	6,198 30	481,447 27
AUGUST :—					
Excise and Seizures.....	348,479 60	21,996 96	14,747 19	5,509 26	390,733 01
Canals.....	65,611 52		111 22		65,722 74
Hydraulic and other Rents.....	1,916 50	437 50			2,354 00
Minor Public Works.....	478 48				478 48
Slides.....	5,807 95				5,807 95
Cullers.....	9,849 76				9,849 76
Bill Stamps.....	21,368 04	995 60	783 27		23,146 91
Total.....	453,511 85	23,430 06	15,641 68	5,509 26	498,092 85
SEPTEMBER :—					
Excise and Seizures.....	413,309 26	17,263 10	18,937 63	6,321 36	455,831 35
Canals.....	46,792 11		121 52		46,913 63
Hydraulic and other Rents.....	110 00				110 00
Minor Public Works.....	521 91				521 91
Slides.....	8,199 81				8,199 81
Cullers.....	7,741 33				7,741 33
Bill Stamps.....	15,971 34	1,084 90	1,041 70	126 00	18,223 94
Total.....	492,645 76	18,348 00	20,100 85	6,447 36	537,541 97
OCTOBER :—					
Excise and Seizures.....	458,827 01	25,108 71	20,373 41	8,544 87	512,854 00
Canals.....	57,787 29		68 96		57,856 25
Hydraulic and other Rents.....	2,048 50				2,048 50
Minor Public Works.....	913 44				913 44
Slides.....	10,901 74				10,901 74
Cullers.....	10,724 13				10,724 13
Bill Stamps.....	19,166 57	373 35	596 60		20,136 52
Total.....	560,368 68	25,482 06	21,038 97	8,544 87	615,434 58
NOVEMBER :					
Excise and Seizures.....	471,119 08	25,717 87	25,923 55	6,622 28	529,382 78
Canals.....	41,699 52		120 51		41,820 03
Hydraulic and other Rents.....	1 00	437 50			438 50
Minor Public Works.....	161 95				161 95
Slides.....	3,092 48				3,092 48
Cullers.....	5,737 17				5,737 17
Bill Stamps.....	15,726 02	743 85	760 00	125 01	17,354 88
Total.....	537,537 23	26,899 22	26,804 06	6,747 29	597,987 79
DECEMBER :—					
Excise and Seizures.....	454,775 83	20,386 03	30,019 17	5,470 82	510,651 85
Canals.....	7,284 94		92 56		7,377 50
Hydraulic and other Rents.....	947 50	30 00			977 50
Minor Public Works.....	321 61				321 61
Slides.....	23,139 70				23,139 70
Cullers.....	3,986 70				3,986 70
Bill Stamps.....	21,246 44	758 10	896 80		22,901 34
Total.....	511,702 72	21,174 13	31,008 53	5,470 82	569,356 20

Hon. the Receiver General on Inland Revenue Account, during the Fiscal 30th June, 1876.

1876.	Ontario and Quebec.	New Brunswick.	Nova Scotia.	Other Provinces.	Total.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
JANUARY :—					
Excise and Seizures	510,767 19	14,763 14	19,455 78	7,545 93	552,552 04
Canals	695 04				695 04
Hydraulic and other Rents	4,656 20				4,656 20
Minor Public Works	106 68				106 68
Slides	6,700 45				6,700 45
Cullers	963 30				963 30
Bill Stamps	15,485 58	661 20	570 00	95 00	16,811 78
Total	530,394 44	15,424 34	20,025 78	7,640 93	582,485 49
FEBRUARY :					
Excise and Seizures	1,176,571 19	53,501 72	42,327 37	17,074 35	1,289,474 63
Canals			106 00		106 00
Hydraulic and other Rents	1,334 50				1,334 50
Minor Public Works	140 55				140 55
Slides					
Cullers	840 58				840 58
Bill Stamps	26,785 04	675 45	685 10		25,145 59
Total	1,202,671 86	54,177 17	43,118 47	17,074 35	1,317,041 85
MARCH :—					
Excise and Seizures	146,686 12	7,649 56	10,859 63	6,055 02	171,250 33
Canals					
Hydraulic and other Rents	25,145 12	437 50			25,582 62
Minor Public Works	118 75				118 75
Slides	503 51				503 51
Cullers	1,340 05				1,340 05
Bill Stamps	11,410 58	997 50	766 65	95 00	12,269 73
Total	185,204 13	9,084 56	11,626 28	6,150 02	212,064 99
APRIL :—					
Excise and Seizures	157,170 54	8,044 68	14,575 19	2,711 21	182,501 62
Canals	2,844 22				2,844 22
Hydraulic and other Rents	1,838 50				1,838 50
Minor Public Works	234 64				234 64
Slides	451 29				451 29
Cullers	747 44				747 44
Bill Stamps	11,296 84	190 00	570 00	16 70	12,073 54
Other Revenues	3 50				3 50
Total	174,586 97	8,234 68	15,145 19	2,727 81	200,694 65
MAY :—					
Excise and Seizures	225,313 26	12,725 61	20,213 89	5,294 86	263,547 62
Canals	37,176 36				37,176 36
Hydraulic and other Rents	502 50	467 50			970 00
Minor Public Works	141 21				141 21
Slides	3,012 14				3,012 14
Cullers	850 65				850 65
Bill Stamps	23,069 69	1,271 12	811 30		25,152 11
Other Revenues	273 30				273 30
Total	290,339 11	14,464 23	21,025 19	5,294 86	331,123 39
JUNE :—					
Excise and Seizures	260,273 96	15,794 82	20,797 04	8,202 07	305,067 89
Canals	61,441 95				61,441 95
Hydraulic and other Rents	136 75				136 75
Minor Public Works	154 05				154 05
Slides	22,471 82				22,471 82
Cullers	9,205 22				9,205 22
Bill Stamps	17,263 97	1,039 30	894 89	103 47	19,301 63
Other Revenues	1,241 50	188 25	157 05		1,586 80
Total	372,189 22	17,022 37	21,848 98	8,305 54	419,366 11
Grand Total	5,761,046 90	251,875 30	263,603 50	86,111 41	6,362,637 14

• A. BRUNEL, *Commissioner.*

EXCISE

No. 15.—COMPARATIVE Monthly

From what Source.	July.	August.	September.	October.	November.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
SPIRITS { 1874-75.....	137,442 99	162,949 38	214,689 27	316,570 71	381,132 18
{ 1875-76.....	230,928 42	228,561 57	268,031 81	296,731 38	305,851 53
INCREASE in 1875-76	93,485 43	65,612 19	53,342 54	.....	.....
Decrease in 1875-76.....	.....	.....	.....	19,839 33	75,280 65
MALT LIQUOR { 1874-75.....	5,050 00	1,484 51	2,802 18	1,840 06	2,987 04
{ 1875-76.....	4,800 00	1,357 82	2,285 69	2,089 15	2,351 01
INCREASE in 1875-76 .....	.....	.....	.....	249 09	.....
Decrease in 1875-76.....	250 00	126 69	516 49	.....	636 03
MALT { 1874-75.....	10,011 81	13,107 49	27,423 85	36,463 82	38,917 09
{ 1875-76.....	10,425 84	13,840 27	27,081 77	31,358 78	37,142 30
INCREASE in 1875-76.....	414 03	732 78	.....	.....	.....
Decrease in 1875-76 .....	.....	.....	342 08	5,105 04	1,774 79
TOBACCO { 1874-75.....	96,543 05	122,555 47	157,807 22	157,960 83	138,129 62
{ 1875-76.....	138,335 53	126,468 57	157,198 35	152,475 33	161,528 56
INCREASE in 1875-76.....	41,792 48	3,913 10	.....	.....	23,398 94
Decrease in 1875-76 .....	.....	.....	608 87	5,485 50	.....
PETROLEUM { 1874-75.....	11,418 10	22,976 87	37,490 02	43,129 67	35,672 02
{ 1875-76.....	11,121 93	16,875 55	30,372 57	41,818 71	38,867 22
INCREASE in 1875-76.....	.....	.....	.....	.....	2,195 20
Decrease in 1875-76	296 17	6,101 32	7,117 45	1,310 96	.....
MANUFACTURES { 1874-75.....	3,403 83	3,381 91	3,458 79	3,385 30	4,332 67
IN BOND. { 1875-76.....	2,427 17	2,865 62	2,844 76	2,564 33	2,907 43
INCREASE in 1875-76.....	.....	.....	.....	.....	.....
Decrease in 1875-76	976 66	516 29	614 03	820 97	1,425 24
SEIZURES { 1874-75.....	1 80	.....	.....	1,820 92	100 00
{ 1875-76.....	51 00	.....	.....	8 00	4 66
INCREASE in 1875-76.....	49 20	.....	.....	.....	.....
Decrease in 1875-76 .....	.....	.....	.....	1,812 92	95 34
OTHER RECEIPTS. { 1874-75.....	459 86	368 75	378 00	322 96	472 79
{ 1875-76.....	988 25	557 80	406 30	376 50	492 60
INCREASE in 1875-76.....	528 39	189 05	28 30	53 54	19 81
Decrease in 1875-76 .....	.....	.....	.....	.....	.....
TOTAL INCREASE in 1875-76.....	134,746 70	63,702 82	44,171 92	.....	.....
Total Decrease in 1875-76.....	.....	.....	.....	34,072 09	52,598 10

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876.

REVENUE.

Statement, 1874-75 and 1875-76.

December.	January.	February.	March.	April.	May.	June.	Total.
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
343,010 77	271,627 96	223,691 28	230,096 14	220,162 18	232,197 69	243,650 92	2,977,221 47
360,304 73	403,332 66	638,507 81	61,574 32	70,847 10	118,263 44	116,958 66	3,099,893 43
17,293 96	131,704 70	414,816 53	168,521 82	149,315 08	113,934 25	126,692 26	122,671 96
2,498 25	2,376 78	2,216 57	2,849 43	2,704 32	2,358 40	809 02	29,976 56
929 61	175 00	50 00	50 00	50 00	.....	50 00	14,188 28
1,568 64	2,201 78	2,166 57	2,799 43	2,654 32	2,358 40	759 02	15,788 28
39,850 29	37,359 26	32,641 60	38,641 56	33,854 30	27,337 22	15,768 53	351,385 82
33,415 87	31,650 82	72,343 98	21,445 90	20,838,58	17,915 11	10,250 25	327,709 47
6,443 42	5,708 44	39,702 38	17,195 66	13,015 72	9,422 11	5,518 28	23,676 35
106,561 28	76,675 90	79,708 90	95,816 80	114,446 26	155,736 41	132,836 28	1,434,778 02
119,582 59	102,663 30	433,154 41	64,128 02	75,578 97	121,667 27	122,668 78	1,775,449 68
13,021 31	25,987 40	353,445 51	31,688 78	38,867 29	34,069 14	10,167 50	340,671 66
38,104 26	15,140 88	13,792 24	11,234 04	10,298 58	14,891 54	14,404 45	268,552 67
36,314 31	31,848 03	23,548 97	16,247 64	13,369 14	15,067 19	10,101 43	285,562 69
1,789 95	16,707 15	9,756 73	5,013 60	3,070 56	175 65	4,303 02	17,000 02
2,828 92	2,237 84	1,923 00	2,627 85	2,255 23	3,959 54	3,380 90	37,175 78
1,243 76	2,011 30	2,741 48	604 64	2,145 02	2,905 88	2,572 24	27,833 63
1,585 16	226 54	818 48	2,023 21	110 21	1,053 66	808 66	9,342 15
1,145 31	100 00	.....	7 35	1,479 48	517 00	47 92	5,219 78
63 35	25 00	126 00	751 62	500 00	90 20	55 10	1,674 93
1,081 96	75 00	126 00	744 27	979 48	426 80	7 18	3,544 85
404 85	573 30	462 55	429 50	790 09	518 00	862 06	6,042 71
478 30	394 70	363 60	411 55	458 50	594 46	452 00	5,974 56
73 45	178 60	98 95	17 95	331 59	76 46	410 06	68 15
17,919 59	166,008 89	816,400 11	216,488 98	202,203 13	161,012 25	148,651 62	427,923 86
Total Revenue, 1874-75.....							5,110,352 81
do 1875-76.....							5,538,276 67

No. 16.—REFUNDS, 1875-76

EXCISE:

Articles.	To whom paid.	Date.	Division.	Under what authority refunded.	Amount.	Total.
					\$ cts.	¢ cts.
Spirits	Allen, D	15th Oct., 1875.....	Guelph.....	Duty refunded under 31 Vic., cap. 5, sec. 49.....	52 92	
	Whitney, A	1st Feb., 1876.....	Frescott.....	do do	1,733 79	1,806 71
Tobacco	Leeming & Patterson	3rd Aug., 1875.....	Paris	do do	30 20	
	Cornell, S. W	do do	do do	do do	25 40	
	Kemp, M	do do	do do	do do	6 00	
	Frezell, R	do do	do do	do do	7 20	
	Smith, A	do do	do do	do do	6 10	
	Holling, J. W	do do	do do	do do	6 80	
	McGee, A	do do	do do	do do	3 60	
	Brennan, Hon. D	18th do	Charlottetown.....	do do	893 45	
	Kemp, M	15th Nov.,	Paris	do do	50 00	
	McGee, A	18th do	do do	do do	45 00	
	Guesse, C. F	20th do	Goderich	do do	50 00	
	Ferguson, D. H	27th do	Montreal	do do	50 00	
	Holling, J. W	17th Dec.,	Paris	do do	50 00	
	Girdlestone, G. W	17th Jan.,	Windsor	do do	50 00	
	Porcheron, A. D	1st May,	do do	do do	50 00	
	Lesse, N	13th do	do do	do do	50 00	
	Smith, J. J	29th June,	Hamilton	do do	50 00	
	Fair, A. & Bros.	do do	Paris	do do	50 60	
Malt	Molson Bros	9th July, 1876.....	Montreal	General O. C., 10th March, 1868.....	1,189 86	
	Boswell, J. K	do do	Quebec	do do	32 40	
	Keith & Son	19th Aug.,	Halifax	31 Vic., cap. 8, sec. 109	195 30	
	Fraser, Oland & Co	do do	do do	do do	176 56	
	do do	do do	do do	do do	166 66	
	Boswell, J. K	27th Sept.,	Quebec	General O. C., 19th March, 1868.....	22 01	
	Stuart & Keast	28th do	do do	do do	271 31	
	do do	5th Oct.,	Victoria	31 Vic., cap. 8, sec. 109.....		1,473 75

Carling, W. & J	14th do	London	do	do	1,833 48
do	26th do	Montreal	do	do	1,237 07
do	27th Nov.,	do	do	do	156 19
Fraser, Oland & Co.	11th Dec., 1875.	Halifax	do	do	145 15
do	30th do	do	do	do	48 60
Roome & Co.	4th Jan., 1876.	do	do	do	1,069 12
Nolson Bros	14th do	Montreal	do	do	31 57
Pope, Hon. J. C	5th Feb.,	Charlottetown.	do	do	227 90
Osborne, W	2nd Mar.	Hamilton.	do	do	540 86
Carling, W. & J	27th April,	London	do	do	
Malt Liquor	1st Sept., 1875.	Belleville.	do	do	50 00
Desjard, W. P.	15th Nov.,	Goderich	do	do	50 00
Wells, H	14th Feb.,	Hamilton.	do	do	50 00
Kuntz, H. T	2nd Mar.,	Windsor	do	do	25 00
Marshall, H	24th April,	do	do	do	50 00
Harriott, R. R.					
Seizures	8th Feb.,	Toronto	To be deposited on account of Spiritis Revenue		225 00
Morrow, J					1,450 41
Compounders	27th May,	Hamilton.	Duty refunded under 31 Vic., cap. 5, sec. 49.		50 00
			Total Excise Duties refunded		12,500 81
CANAL TOLLS, &c.					
Welland Canal	8th July, 1875.		Duty refunded under 31 Vic., cap. 5, sec. 49		57 69
Robertson, T. A	27th Oct.,		do		6 65
Gunn, A	10th Nov.,		do		63 74
Wood, R	26th do		do		10 67
Johnson, J. T	7th Dec.,		do		105 78
Canfield, R	do		do		89 22
McLlman, W	do		do		24 38
Battle, J	do		do		
Municipality of Chip-pawa.	9th Mar., 1876.		Portion of tolls to which they are entitled by deed of transfer		2,068 18
Riley, G	20th do		Duty refunded under 31 Vic., cap. 5, sec. 49.		78 86
					2,505 17

No. 16.—REFUNDS, 1875-76.—Concluded.
CANAL TOLLS, &c.—Concluded.

Canals.	To whom paid.	Date.	Division.	Under what authority refunded.	Amount.	Total.
					\$ cts.	\$ cts.
Lachine Canal.	Jones & Millar	19th July, 1875.		Duty refunded under 31 Vic, cap. 5, sec. 49.	14 25	
	McRae, J. W.	25th Sept,		do do	3 93	
	Jaques & Co.	28th June, 1876.		do do	12 60	
Other St. Lawrence Canals.	Henderson, P. R.	2nd Sept., 1875.		do do	83 25	30 78
	Holcomb & Stewart	11th Oct,		do do	54 45	
	Couvette, L. C.	12th do		do do	6 00	
	Pary, W. L.	29th Nov.,		do do	43 35	
	Brossit, T.	21st Mar., 1876.		do do	8 00	
Chambly Canal	McRae, J. W.	25th Sept., 1875		do do	195 05	10 62
Ottawa Canals.	Haye, M.	22nd Nov.,		do do	17 67	
				Total Canal Tolls, &c., refunded	2,759 29	
MINOR REVENUES.						
Huntingdon Plank Road	Municipality of Huntingdon	13th Dec., 1875.		Duty refunded under 31 Vic, cap. 5, sec. 49	105 60	
				Grand total Refunds	15,425 70	

A. BRUNEL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876.

No. 17.—DEPARTMENTAL EXPENDITURE, 1875--76.
(For Details, see Appendix B.)

CR.

DR.

Disbursed by the Receiver-General.	Deduction for Superannuation.	Total.	Salaries.	Bonus, per Order in Council.	Contingen-cies.	Total.
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
7,000 00	.....	7,000 00	7,000 00	.....	.....	7,000 00
24,138 19	426 81	24,565 00	22,865 00	1,700 00	.....	24,565 00
419 22	.....	419 22	.....	.....	419 22	419 22
1,935 05	.....	1,935 05	.....	.....	1,935 05	1,935 05
937 43	.....	937 43	.....	.....	937 43	937 43
434 76	.....	434 76	.....	.....	434 76	434 76
919 63	.....	919 63	.....	.....	919 63	919 63
1,366 88	.....	1,366 88	.....	.....	1,366 88	1,366 88
37,151 16	426 81	37,577 97	29,865 00	1,700 00	6,012 97	37,577 97
			Minister of Inland Revenue			
			Departmental Officers			
			Advertising in and subscriptions to newspapers.....			
			Sundry persons, for additional assistance.....			
			Montreal and Dominion Telegraph Companies.....			
			Stationery Office			
			Queen's Printer			
			Sundry Persons			
			Totals			

A. BRUNEL,
Commissioner

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876.

WEIGHTS AND MEASURES, GAS AND LAW STAMPS, 1875-76.

DR. No. 18.—STATEMENT showing the amount of Revenue accrued. CR.

	Weights and Measures Stamps.	Gas Stamps.	Law Stamps, Supreme Court.	Total.	Weights and Measures Stamps.	Gas Stamps.	Law Stamps, Supreme Court.	Total.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
To amount of Stamps remaining in the hands of Distributors at 30th June, 1876.....	47,781 75	12,807 75	123 95	60,713 45	By amount of Stamps issued by the Inland Revenue Department during the year.....			
To balance, being the Revenue accrued during the year.....	1,727 45	292 25	96 05	2,115 75				
Total	49,509 20	13,100 00	220 00	62,829 20	49,509 20	13,100 00	220 00	62,829 20

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876.

A. BRUNEL,
Commissioner.

WEIGHTS AND MEASURES' STAMPS, 1875-76.

No. 19.—Stamp Distributors in account with Inland Revenue Department

DR.		CR.			
Stamps issued to Distributors.	Division.	Deposited to the credit of the Receiver-General.	Balance, 30th June, 1876.		Total.
			Stamps on hand.	Cash on hand.	
\$ cts.		\$ cts.	\$ cts.	\$ cts.	\$ cts.
580 00	..... Algoma		580 00		580 00
1,450 90	..... Durham	65 00	1,378 75	6 25	1,450 00
870 00	..... Essex		870 00		870 00
1,160 00	..... Hastings	29 50	1,064 53	65 95	1,160 00
1,160 00	..... Halton	98 95	1,060 55	0 50	1,160 00
1,450 00	..... Kingston		1,450 00		1,450 00
870 00	..... Lennox		870 00		870 00
870 00	..... Middlesex		870 00		870 00
580 00	..... Norfolk		580 00		580 00
1,160 00	..... Northumberland	200 05	959 95		1,160 00
1,160 00	..... Ontario		1,160 00		1,160 00
1,740 00	..... Ottawa	237 25	1,434 90	67 85	1,740 00
870 00	..... Peterboro	63 55	806 45		870 00
580 00	..... Prince Edward		580 00		580 00
580 00	..... Renfrew		580 00		580 00
4,640 00	..... Toronto	243 45	4,343 30	53 25	4,640 00
787 90	..... Victoria	273 50	514 40		787 90
1,160 00	..... Wellington		1,160 00		1,160 00
21,667 90	..... Total Ontario	1,211 25	20,262 85	193 80	21,667 90
	<i>Quebec.</i>				
1,160 00	..... Beauharnois		1,160 00		1,160 00
1,461 30	..... Hull	60 00	1,382 65	18 65	1,461 30
870 00	..... Missisquoi		870 00		870 00
870 00	..... Terrebonne		870 00		870 00
4,361 30	..... Total Quebec	60 00	4,282 65	18 65	4,361 30
	<i>New Brunswick.</i>				
2,900 00	..... Fredericton		2,900 00		2,900 00
5,800 00	..... St. John	47 00	5,736 90	16 10	5,800 00
1,160 00	..... Woodstock	20 00	1,116 40	23 60	1,160 00
9,860 00	..... Total New Brunswick	67 00	9,753 30	39 70	9,860 00

WEIGHTS AND MEASURES' STAMPS, 1875-76.—Continued.

No. 19.—Stamp Distributors in account with Inland Revenue Department.

DR.

CR.

Stamps issued to Distributors.	Division.	Deposited to the credit of the Receiver-Gen- eral.	Balance, 30th June, 1876.		Total.
			Stamps on hand.	Cash on hand.	
\$ cts.	<i>Nova Scotia.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1,150 00	..... Cape Breton.....		1,150 00		1,150 00
1,160 00	..... Guysboro.....		1,160 00		1,160 00
4,060 00	..... Halifax.....	137 05	3,922 95		4,060 00
1,450 00	..... Inverness		1,450 00		1,450 00
1,450 00	..... Lunenburg		1,450 00		1,450 00
1,450 00	..... Pictou		1,450 00		1,450 00
1,740 00	..... Yarmouth		1,740 00		1,740 00
12,460 00	..... Total Nova Scotia	137 05	12,322 95		12,460 00
1,160 00	..... Manitoba.....		1,160 00		1,160 00
49,509 20	..... Grand Total.....	1,475 30	47,781 75	252 15	49,509 20

A. BRUNEL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876.

GAS AND LAW STAMPS, 1875-76.

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

DR.

CR.

Stamps issued to Distributors.	District.	Deposited to the credit of the Receiver-General.	Balance, 30th June, 1876.		Total.
			Stamps on hand.	Cash on hand.	
\$ cts.		\$ cts.	\$ cts.	\$ cts.	\$ cts.
250 00	Ottawa	7 25	242 75		250 00
6,125 00	Montreal	143 75	5,981 25		6,125 00
1,225 00	Fredericton		1,225 00		1,225 00
2,550 00	St. John	141 25	2,408 75		2,550 00
3,775 00	Total, New Brunswick	141 25	3,633 75		3,775 00
2,450 00	Halifax		2,450 00		2,450 00
500 00	Pictou		500 00		500 00
2,950 00	Total, Nova Scotia		2,950 00		2,950 00
13,100 00	Grand Total, Gas Stamps	292 25	12,807 75		13,100 00
220 00	Law Stamps	96 05	123 95		220 00

A. BRUNEL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876.

WEIGHTS AND MEASURES, 1875-76.

No 21.—INSPECTION Divisions in account with Expenditure.

(For Details, see Appendix B.)

Cr.

Dr.

Balance due by sun-dry persons 1st July, 1875.	Amounts received from Department to meet Expenditure.	Deducted from Salaries for Super-annuation.	Balance due to sun-dry persons 30th June, 1876.	Total.	Division.	Expenditure authorized by the Department.				Total.	
						Salaries.	Rent.	Travel-ing Expenses.	Sundries.		
\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
290 73	3 67	3 67	294 40	294 40	Algoma	294 40					294 40
339 67	4 26	4 26	343 93	343 93	Brant	341 34			2 59		343 93
387 10	7 90	7 90	395 00	395 00	Brookville	395 00					395 00
327 75	4 14	4 14	331 89	331 89	Bruce	331 89					331 89
329 12	4 16	4 16	333 28	333 28	Dundas	333 28					333 28
378 60	4 26	4 26	382 86	382 86	Durham	341 34			41 52		382 86
331 77	4 19	4 19	335 96	335 96	Elgin	335 96					335 96
326 39	4 12	4 12	330 51	330 51	Essex	330 51					330 51
333 10	4 21	4 21	337 31	337 31	Glengarry	337 31					337 31
338 41	4 28	4 28	342 69	342 69	Grey	342 69					342 69
232 15	3 18	3 18	235 33	235 33	Halton	255 33					255 33
1,264 05	23 29	23 29	1,287 34	1,287 34	Hamilton	1,287 34					1,287 34
461 91	8 06	8 06	469 97	469 97	Hastings	403 22			66 75		469 97
393 47	7 86	7 86	393 33	393 33	Huron	343 33					393 33
322 26	4 07	4 07	326 33	326 33	Kent	326 33					326 33
522 99	9 35	9 35	532 34	532 34	Kingston	466 64			65 70		532 34
327 75	4 14	4 14	331 89	331 89	Lambton	331 89					331 89
283 46	3 71	3 71	297 17	297 17	Lanark	297 17					297 17
309 92	3 92	3 92	313 84	313 84	Lennox	313 84					313 84
558 47	11 40	11 40	569 87	569 87	London	569 87					569 87
467 81	4 21	4 21	472 02	472 02	Middlesex	337 31			134 71		472 02
337 08	4 26	4 26	341 34	341 34	Muskoka	341 34					341 34
390 37	7 96	7 96	398 33	398 33	Niagara	398 33					398 33
327 75	4 14	4 14	331 89	331 89	Norfolk	331 89					331 89
219 17	1 96	1 96	219 13	219 13	Northumberland	157 23			31 85		219 13
450 97	8 38	8 38	459 35	459 35	Ontario	419 35			40 00		459 35
690 88	13 72	13 72	704 60	704 60	Ottawa	685 45			19 15		704 60
315 67	7 06	7 06	322 73	322 73	Oxford	322 73					322 73
			383 33	383 33		383 33					383 33

355 49	4 24	359 73	Peterboro	340 00	59 73	309 73
337 08	4 26	341 34	Prince Edward	341 34	.....	311 34
334 43	4 23	338 66	Renfrew	338 66	.....	318 66
403 07	8 22	411 29	Simcoe	411 29	.....	411 29
333 10	4 21	337 31	Stratford	337 31	.....	337 31
1,145 68	21 58	1,078 68	Toronto	1,078 68	67 00	1,115 68
414 72	4 04	418 76	Victoria	323 55	95 21	418 76
372 40	7 60	380 00	Waterloo	380 00	.....	380 00
335 76	4 24	340 00	Welland	340 00	.....	340 00
371 20	7 36	378 56	Wellington	368 33	10 23	378 56
378 93	7 73	386 66	York	386 66	.....	386 66
496 16	.....	496 16	District Inspectors	190 00	306 16	496 16
16,635 21	254 17	16,889 38	..... Ontario	15,728 73	34 85	16,889 38
253 48	3 20	256 68	Beauce	256 68	.....	256 68
338 41	4 28	342 69	Beauharnois	342 69	.....	342 69
331 78	4 19	335 97	Bellechasse	335 97	.....	335 97
334 42	4 23	338 65	Berthier	338 65	.....	338 65
335 76	4 24	340 00	Chambly	340 00	.....	340 00
314 03	3 97	318 00	Champlain	318 00	.....	318 00
319 51	4 04	323 55	Drummond	323 55	.....	323 55
327 75	4 14	331 89	Gaspé	331 89	.....	331 89
711 07	8 28	719 35	Hull	663 78	55 57	719 35
335 76	4 24	340 00	Iberville	340 00	.....	340 00
338 40	4 25	342 68	Joliette	342 68	.....	342 68
266 75	3 37	270 12	Kamouraska	270 12	.....	270 12
303 06	3 83	306 89	Labrador	306 89	.....	306 89
315 41	3 98	319 39	Laval	319 39	.....	319 39
348 41	4 28	342 69	Levis	342 69	.....	342 69
329 12	4 16	333 28	Loebiniere	333 28	48 99	333 28
386 07	4 26	390 33	Missisquoi	341 34	.....	391 33
331 78	4 19	335 97	Montmagy	335 97	.....	335 97
329 12	4 16	333 28	Montmorency	333 28	.....	333 28
1,937 24	.....	1,937 24	Montreal .....	.....	177 24	1,937 24
450 00	.....	450 00	Quebec .....	.....	1,760 00	450 00
303 06	3 83	306 89	Richelieu	306 89	.....	306 89
303 06	3 83	306 89	Rimouski	306 89	.....	306 89
303 06	3 83	306 89	Saguenay	306 89	.....	306 89
395 16	8 06	403 22	Sherbrooke	403 22	.....	403 22
322 26	4 07	326 33	St. Hyacinthe	326 33	.....	326 33
378 34	4 33	361 72	Terrebonne	346 72	36 00	361 72
319 51	4 04	323 55	Three Rivers	323 55	78 63	323 55
78 63	.....	78 63	Dist. et Inspectors .....	.....	.....	78 63
11,330 46	113 31	11,443 77	..... Quebec	8,637 34	396 43	11,443 77

WEIGHTS AND MEASURES, 1875-76,—Continued.

No. 21.—INSPECTION Divisions in account with Expenditure.
(For Details, see Appendix B.)

CR

DR.

Balance due by sundry persons 1st July, 1875.	Amounts received from Department to meet expenditure.	Deducted from Salaries for Superannuation.	Balance due to sundry persons 30th June, 1876.	Total.	Division.	Expenditure authorised by the Department.				Balance due by sundry persons 30th June, 1876.	Total.	
						Salaries.	Rent.	Traveling Expenses.	Sundries.			
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
322 26	4 07	3 83	326 33	326 33	Fredericton	326 33						326 33
303 06	3 83	4 11	306 89	306 89	..... Kings	306 89						306 89
324 98	4 11	4 16	329 09	329 09	..... Moncton	329 09						329 09
329 12	4 16	3 99	333 28	333 28	..... Northumberland	333 28						333 28
315 40	3 99		319 39	319 39	..... Restigouche	319 39						319 39
866 16	13 01		879 17	879 17	..... St. John	649 97			229 20			879 17
409 08	4 02		413 10	413 10	..... Woodstock	322 17			90 93			413 10
					..... District Inspector							
2,870 06	37 19		2,907 25	2,907 25	..... New Brunswick	2,687 12			320 13			2,907 25
					..... Annapolis	316 62						316 62
312 67	3 95	4 23	383 13	383 13	..... Cape Breton	338 66			44 47			383 13
378 90	4 16	2 84	333 28	333 28	..... Colchester	333 28						333 28
329 12	2 84	9 26	227 11	227 11	..... Guysboro'	227 11						227 11
224 27	9 26	3 92	538 03	538 03	..... Halifax	462 36			75 67			538 03
528 77	3 92	4 23	313 84	313 84	..... Hants	313 84						313 84
309 92	4 23	3 92	338 66	338 66	..... Inverness	338 66						338 66
334 43	3 92	4 11	348 12	348 12	..... Lunenburg	312 45			35 67			348 12
344 20	4 11	4 21	329 09	329 09	..... Pictou	329 09						329 09
324 98	4 21		337 31	337 31	..... Yarmouth	337 31						337 31
333 10			15 21	15 21	..... District Inspector				15 21			15 21
15 21					..... Nova Scotia				171 02			171 02
3,435 57	44 83		3,480 40	3,480 40		3,309 38						3,480 40

	367 50	7 40	404 90	Manitoba.....	370 00		34 90	404 90
.....	6,584 76	16 00	6,584 76	General Contingencies.....	800 00	.....	5,784 76	6,584 76
.....	3,696 59	85 28	3,696 59	Queen's Printer.....	.....	.....	3,696 59	3,696 59
.....	85 28	.....	85 28	Stationery Office.....	.....	.....	85 28	85 28
.....	45,019 43	472 90	45,492 33	Total.....	31,632 57	34 85	11,419 91	45,492 33
.....	48,046 81	.....	50,196 81	Equipment.....	.....	.....	49,710 14	50,196 81
1,216 67	93,066 24	472 90	95,689 14	Grand Total.....	31,632 57	34 85	61,130 05	95,689 14

A. BRUNEL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876.

GAS INSPECTION, 1875-76.

No. 22.—INSPECTION DISTRICTS in account with Expenditure.

DR.

(For Details, see Appendix B.)

CR.

Amounts received from Department to meet Expenditure.	Deduction from Salaries for Superannuation.	Total.	Districts.	Expenditure authorized by the Department.				Balance due by Inspectors, &c., 30th June, 1876.	Total.
				Salaries.	Rent.	Travelling Expenses.	Sundries.		
\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
22 75		22 75	Hamilton.....				22 75		22 75
20 49		20 49	Toronto.....				20 49		20 49
43 24		43 24	Ontario.....				43 24		43 24
2,174 37	39 00	2,213 37	Montreal.....	1,952 13		23 55	81 76	155 93	2,213 37
47 89		47 89	Quebec.....				47 89		47 89
2,222 26	39 00	2,261 26	Quebec.....	1,952 13		23 55	129 65	155 93	2,261 26
268 09		268 09	Chatham.....				368 09		268 09
258 35		258 35	Fredericton.....				258 35		258 35
30 00		30 00	Newcastle.....		30 00				30 00
343 52		343 52	St. John.....				143 52	200 00	343 52
899 96		899 96	New Brunswick.....		30 00		669 96	200 00	899 96
657 54		657 54	Halifax.....		120 00		537 54		657 54
240 21		240 21	Pictou.....		75 00		165 21		240 21
26 09		26 09	Yarmouth.....				26 09		26 09
923 84		923 84	Nova Scotia.....		195 00		728 84		923 84
2,100 85	16 73	2,117 58	General Expenditure..	836 66		314 52	966 40		2,117 58
6,190 15	55 73	6,245 88	Grand Total...	2,788 79	225 00	338 07	2,538 09	355 93	6,245 88

A. BRUNEL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876.

No. 23.—STATEMENT showing the Amount Voted, and the Expenditure Authorized, for each Service for 1875-76.

Expenditure authorized by the Department.		Over-Expended.	Under-Expended.	Service.	Vote.
\$	cts.	\$	cts.		\$
169,278	48		17,521 52	Excise Salaries.....	186,800 00
43,914	98		1,085 02	Excise Contingencies	45,000 00
1,739	37		2,260 63	Preventive Service.....	4,000 00
29,980	37		5,189 63	Canals, Salaries and Contingencies.....	35,170 00
17,955	38	580 38		Slides and Booms' Expenditure	17,375 00
66,588	29		14,911 71	Culling Timber.....	81,500 00
4,682	22		5,317 78	Minor Revenues.....	10,000 00
98,882	42		7,401 58	Weights and Measures.....	106,234 00
537	72		2,462 28	Inspection of Staples.....	3,000 00
1,799	48	99 48		Commissions to Customs Officers.	1,700 00
22,865	00		975 00	Departmental Salaries.....	23,840 00
6,012	97		4,987 03	Departmental Contingencies.....	11,000 00
7,000	00			Minister's Salary.....	7,000 00
2,601	83		7,398 17	Adulteration of Food.....	10,000 00
1,700	00			Bonus to Departmental Officers.....	1,700 00
475,538	51	679 86	69,510 35	Total.....	544,369 00

A. BRUNEL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876.

APPENDIX A.

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STATISTICS.

APPENDIX A.—SPIRITS.

No. 1—RETURN of Manufactures

REVENUE DIVISIONS.	Quantities of grain for distillation.	Number of Licenses issued and amount collected.	
	Lbs.	No.	Amount.
Belleville	1,174,380	1	250 00
Guelph	6,442,251	2	500 00
Perth.....	152,040	1	250 00
Prescott.....	7,968,803	1	250 00
Toronto	16,302,000	1	250 00
Windsor.....	27,429,035	4	875 00
Victoria, B.C	3,620	1	250 00
St. Catharines, Rectifier's License.....	.....	1	250 00
Totals	59,472,129	12	2,875 00

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876.

to the Year ended 30th June, 1876.

Proof Spirits manufactured at 90c. per Imperial Gallon.		Duty collected ex-manufactory at 90c. per Imperial Gallon.		Duty accruing on Spirits Warehoused at 90c. per Gallon.		Total duty collected on spirits ex-manufactory and on Licenses.
Gallons.	Duty.	Gallons.	Duty.	Gallons.	Duty.	
	\$ cts.		\$ cts.		\$ cts.	\$ cts.
60,628·73	54,565 84	3,939·44	3,545 46	56,680·29	51,020 38	3,795 46
335,122·27	301,609 99	187,171·48	168,454 41	147,950·79	133,155 58	168,954 41
7,729·57	6,956 58	87·08	78 36	7,642·49	6,878 22	328 36
422,975·58	380,677 97	71,726·22	64,553 48	351,249·36	316,184 49	64,803 48
825,244·70	742,720 19	109,247·88	98,323 13	715,996·82	644,397 06	98,573 13
1,459,418·19	1,313,476 34	437,618·87	393,856 69	1,021,799·32	919,619 65	394,731 69
226·55	203 88	226·55	203 88	.....	.....	453 88
.....	.....	.....	.....	.....	.....	250 00
3,111,345·59	2,800,210 79	810,017·52	729,015 41	2,301,328·07	2,071,195 38	731,890 41

A. BRUNEL,
Commissioner.

APPENDIX A.—Continued.—SPIRITS.

No. 2—COMPARATIVE STATEMENT of Spirits

Provinces.	Grain, &c., used for Distillation.								Total Quantity of Grain, &c., for Distillation.
	Malt.	Indian Corn.	Rye.	Wheat.	Oats.	Mill Offal.	Molasses and Sugar.	Mo-lasses.	
1875.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Galls.	Lbs.
Ontario	3,823,502	67,808,006	11,554,835	2,377,173	1,919,098	2,577,082			90,059,696
Quebec								2,722	Galls. 2,722
New Brunswick									
Nova Scotia									
P. E. Island									
Manitoba ...	1,292			30,333					31,625
British Columbia ...	2,202		244	614			14,992	*5,920	14,992 3,060 { Gals. 5,920
Totals ...	3,826,996	67,808,006	11,555,079	2,408,120	1,919,098	2,577,082	14,992	8,642	90,109,373 Galls. 8,642
1876.									
Ontario	2,405,727	44,736,332	7,847,931	1,214,541	1,256,330	2,007,648			59,468,509 12
Quebec									
New Brunswick									
Nova Scotia									
P. E. Island									
Manitoba									
British Columbia ...	425		885	2,310					3,620 00
Totals ...	2,406,152	44,736,332	7,848,816	1,216,851	1,256,330	2,007,648			59,472,129 12

* Sour Beer.

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876.

Manufactured for the Years ended 30th June, 1875-76.

Number of Licences issued and Amount collected.		Proof Spirits at 75c. per Gallon Wine Measure.		Duty collected Ex-Manufactory, at 75c. per Gallon.		Duty accruing on Spirits Warehoused at 75c. per Gallon.		Total Duty collected on Spirits Ex-Manufactory and on Licences.
No	\$	Gallons.	Duty. \$ cts.	Gallons.	Duty. \$ cts.	Gallons.	Duty. \$ cts.	\$ cts.
12	3,000	5,615,134 61	4,211,350 92	1,316,417 48	987,312 52	4,298,717 13	3,224,038 40	990,312 52
1	250	1,291 04	968 28	930 46	697 84	360 58	270 44	947 84
.....								
.....								
1	250	1,869 56	1,402 18	899 76	674 82	969 80	727 36	924 82
1	250	1,211 30	908 42	1,046 67	784 95	164 63	123 47	1,034 95
15	3,750	5,619,506 51	4,214,629 80	1,319,294 37	989,470 13	4,300,212 14	3,225,159 67	993,220 13
2	500	Rectifiers.					Rectifiers, 500 00	500 00
17	4,250							993,720 13
		Imperial Gallons, 90c.		90c. per Gallon.		90c. per Gallon.		
10	2,375	3,111,119 04	2,800,006 91	809,790 97	728,811 53	2,301,328 07	2,071,195 38	731,186 53
.....								
.....								
1	250	226 55	203 88	226 55	203 88			453 88
								Rectifier's licence, 250 00
11	2,625	3,111,345 59	2,800,210 79	810,017 52	729,015 41	2,301,328 07	2,071,195 38	731,890 41
1	250	Rectifier.,						
12	2,875							

A. BRUNEL,
Commissioner.

APPENDIX A.—Continued.—SPIRITS.

DR.

No. 3.—SPIRIT WAREHOUSE RETURN

Spirits remaining in Warehouse from last year.	Spirits Warehoused.	Spirits Re-Warehoused.	Spirits received from other Divisions.	Totals.	Revenue Divisions.
Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	
2,634-62			6,834 71	9,469-33	Algoma
42,206-73	56,689 29	12-11	11,360-41	110,268-54	Belleville
3,077-50			12,191-57	15,269-07	Cobourg
5,501-63			8,012-90	13,514-53	Collingwood
369-38			3,433-49	3,802-87	Cornwall
7,263-00			23,537-95	30,800-95	Goderich
18,617-07	147,950-79		9,196-44	175,764-30	Hamilton
14,583-16			188,578-77	203,161-93	Kingston
10,130-46			88,975-06	99,105-51	London
498-59			45,791-53	46,290-12	Ottawa
34,893-92			104,812-44	139,706-36	Paris
14,437-44			33,265-04	47,702-48	Perth
9,734-46	7,642-49		8,778-08	26,155-03	Peterborough
3,879-10			18,272-34	22,151-44	Prescott
107,014-13	351,249-36	33-57	4,361-89	462,658-95	Sarnia
2,713-32			18,189-24	20,902-56	St. Catharines
7,689-24			28,075-46	35,764-70	Toronto
903,856 87	715,996-82		93,238-82	1,713,092-51	Windsor
352,992-52	1,021,799-32	4-28	3,125-05	1,377,921-17	Montreal
192,545-11			768,304-02	960,849-13	Quebec
29,943-60			179,515-58	209,459-18	Sherbrooke
1,345-38			8,649-22	9,994-60	St. Hyacinthe
763-85			14,104-19	13,868-04	St. Johns
251-93			12,909-39	13,161-32	Three Rivers
2,265-91			14,432-71	16,698-62	Miramichi, N.B.
755-45			2,528-43	3,283-88	St. John, N.B.
59,046-36			96,101-60	155,147-96	Cape Breton, N.S.
112-39			124-00	237-33	Halifax, N.S.
20,038-43		31-88	45,463-13	65,533-44	Pictou, N.S.
712-38			670-33	1,382-71	Yarmouth, N.S.
			61-20	61-20	Charlottetown, P.E.M.
12,559-00			4,195-58	16,754-58	Summerside, P.E.I.
			138-88	138-88	Manitoba
5,730-87			12,446-57	18,177-44	British Columbia
5,165-16			338-99	5,504-15	
1,873,328-95	2,301,328-07	81 84	1,869,015-95	6,043,754-81	

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876.

for the Year ended 30th June, 1876.

CR.

Spirits Ex-Warehoused for duty at 90 cents per Imperial Gallon.		Spirits removed to other Divisions.	Spirits Exported.	Spirits used in Bonded Factories, &c.	Spirits remaining in Warehouse.	Totals.
Gallons.	Duty. \$ cts.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
6,842-08	6,158 00				2,627-25	9,469 33
56,301-78	50,671 63	20,471-01			33,495-75	110,268 54
12,616-41	11,354 73	144-62			2,508-04	15,269 07
12,126-24	10,913 61				1,388-29	13,514 53
3,802-87	3,422 60					3,802 87
24,786-89	22,308 14	1,477-93			4,536-13	30,800 95
58,907-85	53,016 97	70,668-91			46,187-54	175,764 30
54,986-76	49,488 34			113,176 40	34,998-77	203,161 93
75,537-04	67,983 40	3,046-10		{ 6,363-02 † 3-33 }	14,156 02	99,105 51
39,922-51	35,930 45				6,367-61	46,290 12
110,192-14	99,179 22				20,270 47	139,706 36
43,103 06	38,792 75	243 75			4,599-42	47,702 48
9,516-03	8,564 29				16,639-00	26,155 03
20,594-18	18,534 23				1,557-26	22,151 44
57,613-90	51,852 45	301,788-09		† 148-74	103,108-22	462,658 95
16,504-89	14,853 78			1,223-09	3,174-58	20,902 56
30,671-35	27,604 28	448-57	31-28		4,613 50	35,764 70
479,649-78	431,684 79	740,365-63	56,378-37	{ 34,080-39 † 94-15 }	402,524-19	1,713,092 51
325,404-72	292,864 12	665,852 89	24,806-19	3,141-44	358,715 93	1,377,921 17
775,941-39	698,346 40	59,942-10	757-44	{ 7,428-97 † 1,219-92 }	115,559-41	960,849 13
188,832-73	169,949 58	187-75	61-50		20,377-20	209,459 18
9,778-10	8,800 39				216 50	9,994 60
12,840-10	11,555 78				1,027 94	13,868 04
13,161-32	11,845 11					13,161 32
16,635-84	14,972 29				62-78	16,698 62
2,096-22	1,886 57				1,187-66	3,283 88
90,531-49	81,479 50	1,679-10		15,505-27	47,432-10	155,147 96
112-39	101 30				124-94	237 33
50,951-13	45,855 87	537-29	1,083-85	1,341-43	11,619-74	65,533 44
1,115-68	1,004 14				267-03	1,382 71
61-20	55 08					61 20
13,790-66	12,411 47	2,162-21			801-71	16,754 58
138-88	124 99					138 88
13,064-46	11,758 15				5,112-98	18,177 44
2,976-10	2,678 62				2,528-05	5,504 15
2,631,108-17	2,368,003 02	1,869,015-95	83,118 63 † Less by O.	183,726-05 C. 1,466-04	1,276,786-01	6,043,754 81

182,260-01 Used in B. Factories.

A. BRUNEL,
Commissioner.

APPENDIX A.—Continued.—SPIRITS.

No. 4.—COMPARATIVE STATEMENT of Spirit Warehouse

Spirits remaining in Warehouse from last year.	Spirits placed in Warehouse.	Spirits Re-Warehoused.	Spirits received from other Divisions.	Totals.	Provinces.
Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	1875.
893,073·34	4,298,717·13	1,012·15	1,133,927·43	6,326,730·05	.....Ontario
107,654·67	360·58	156·63	1,536,721·42	1,644,893·30	.....Quebec
68,335·25	.....	166·65	152,021·83	220,523·73	.....New Brunswick
16,561·32	.....	.....	79,846·40	96,407·72	.....Nova Scotia
3,690·86	.....	.....	25,117·74	28,808·60	.....P. E. Island
4,461·37	969·80	.....	7,691·71	13,222·88	.....Manitoba
1,965·94	164·63	375·00	6,294·71	8,800·28	.....British Columbia
1,095,842·75	4,300,212·14	1,710·43	2,941,621·24	8,339,386·56	
IMPERIAL MEASUREMENT.					1876.
1,542,493·13	2,301,328·07	49·96	710,031·19	4,553,502·35	.....Ontario
227,157·8	.....	.....	996,915·11	1,224,030·89	.....Quebec
59,801·81	.....	.....	98,630·03	158,431·84	.....New Brunswick
20,863·20	.....	31·88	46,319·60	67,214·68	.....Nova Scotia
12,559·00	.....	.....	4,334·46	16,893·46	.....P. E. Island
5,730·87	.....	.....	12,446·57	18,177·44	.....Manitoba
5,165·16	.....	.....	338·99	5,504·15	.....British Columbia
1,873,328·95	2,301,328·07	81·84	1,869,015·95	6,043,754·81	

1875.—Total Excise Duty collected on Spirits Ex-Manufactory and Ex-Warehouse.....	\$2,972,971 47
Collected on Licences.....	4,250 00
	<u>\$2,977,221 47</u>

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876.

Returns for the Years ended June 30th, 1875--76.

Duty collected on Spirits at 75 cts. per Gallon, Wine Measure.		Spirits removed to other Divisions.	Spirits Exported.	Spirits used in Bonded Manufactories, &c.	Spirits remaining in Warehouse.	Totals.
Gallons.	Duty. \$ cts.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1,155,868-23	866,902 42	2,850,140-87	201,865-78	268,343-54	1,850,511-63	6,326,730-05
1,269,235-57	951,928 59	86,279-07	278-77	16,560-90	272,538-99	1,644,893-30
132,609-68	99,457 47	2,400-53	.....	13,751-36	71,762-16	220,523-73
65,021-32	48,766 88	2,308-37	1,750-63	2,291-56	25,035-84	96,407-72
12,979-91	9,734 97	492-40	265-80	.....	15,070-79	28,808-60
6,345-83	4,759 48	.....	.....	.....	6,877-05	13,222-88
2,602 09	1,951 53	.....	.....	.....	6,198-19	8,800-28
2,644,662-63	1,983,501 34	2,941,621-24	204,160-68	300,947-36	2,247,994-65	8,339,386 56

IMPERIAL MEASURE, 90 CENTS PER GALLON.

1,439,080-48	1,295,177 78	1,804,507-50	81,215-84	157,984-34 *246-22	1,070,467-97	4,553,502-35
1,017,189 48	915,469 55	60,129-85	818-94	7,428-97 *1,219-82	137,243-83	1,224,030-89
92,627-71	83,366 07	1,679-10	.....	15,505-27	48,619-76	158,431-84
52,240-40	47,016 39	537-29	1,083 85	1,341-43	12,011-71	67,214-68
13,929-54	12,536 46	2,162-21	.....	.....	801-71	16,893-46
13,064-46	11,758 15	.....	.....	.....	5,112-98	18,177-44
2,976-10	2,678 62	.....	.....	.....	2,528 05	5,504-15
2,631,108-17	2,368,003 02	1,869,015-95	83,118-63	183,728-05 †1,466-04 ‡182,260-01	1,276,786-01	6,043,754-81

* By Order in Council. † Less by Order in Council. ‡ Used in B. F.

1876.—Total Excise Duty collected on Spirits Ex-Manufactory and Ex-Warehouse	\$3,097,018-43
Collected on Licences	2,875-00
	<u>\$3,099,893-43</u>

A. BRUNEL,
Commissioner.

APPENDIX A.—Continued.—MALT.

No. 5.—RETURN of Malt manufactured for the Year ended 30th June, 1876.

Inland Revenue Division.	No. of Malsters.	License Fees.	Barley used.			Other Grain.		Malt.		Entered for Duty Ex-Manufactory.	Warehoused	Total Duty collected Ex-Manufactory and on Licenses.
			M. Cub. In.	M. Cub. In.	M. Cub. In.	M. Cub. In.	Lbs.	Lbs.	Lbs.				$ cts.
Bellefleur.....	3	600	21,427	.....	26,094	406,224	323,014	83,210	3,830 14		
Cobourg.....	3	550	35,929	575	39,427	653,539	236,279	417,260	2,912 79			
Collingwood.....	2	225	3,164	.....	3,496	55,954	55,954	55,954	225 00		
Goderich.....	7	1,100	41,035	.....	44,113	733,597	224,939	508,658	3,349 39		
Guelph.....	16	2,850	377,761	.....	426,576	6,901,463	721,284	6,180,179	10,062 84		
Hamilton.....	7	1,350	276,392	.....	319,666	4,993,901	.....	4,923,901	1,350 00	
Kingston.....	5	900	68,239	.....	75,270	1,219,840	375,257	844,583	4,652 57		
London.....	7	1,400	310,587	.....	395,925	6,615,555	628,459	7,684 59	7,684 59		
Ottawa.....	1	200	20,955	.....	23,079	353,721	353,721	5,987,096	3,737 21		
Paris.....	4	700	33,983	.....	36,928	622,210	77,043	545,167	1,470 43		
Perth.....	3	450	12,996	.....	14,774	245,809	47,064	198,745	920 64		
Peterborough.....	1	200	23,197	.....	31,387	414,427	.....	198,745	200 00	
Prescott.....	4	800	124,416	.....	141,310	2,192,004	551,825	1,640,179	6,318 25		
Sarnia.....	1	200	6,804	.....	6,806	115,338	67,697	47,641	876 97		
St. Catharines.....	5	850	66,985	.....	79,328	1,277,311	365,956	911,355	4,509 56		
Toronto.....	14	2,750	538,509	.....	637,855	9,906,807	2,038,785	7,868,022	23,137 85		
Windsor.....	3	600	173,758	.....	217,508	3,129,796	427,078	2,702,718	4,870 78		
Ontario, Total.....	86	15,725	2,135,847	575	2,517,542	39,767,496	6,438,401	33,329,095	80,109 01			
Beauharnois.....	9	1,750	512,552	.....	550,780	9,207,317	4,112,969	5,094,348	42,879 69		
Montreal.....	1	200	26,046	.....	27,854	459,143	.....	459,143	200 00	
Quebec.....	1	200	25,003	.....	26,676	428,641	.....	428,641	200 00	
St. John's, Iberville.....	2	200	5,175	.....	6,915	88,879	88,879	.....	1,088 79	
Sherbrooke.....	1	200	.....	.....	.....	.....	.....	.....	.....
St. Hyacinthe.....	2	200	.....	.....	.....	.....	.....	.....	.....
Terrebonne.....	1	200	.....	.....	.....	.....	.....	.....	.....
Quebec, Total.....	13	2,350	568,776	.....	612,225	10,183,980	4,201,848	5,982,132	44,968 48		

	2	300	26,141	.....	27,375	423,669	292,380	131,579	3,223 80
St. John, N.B. ....				.....	
Halifax, N.S.	4	800	32,602	.....	35,723	548,375	548,375	.....	6,283 75
Charlottetown, P.E.I.	3	600	16,501	.....	17,436	275,666	257,978	17,688	3,179 78
Winnipeg, M.	1	200	2,200	.....	2,383	43,046	43,046	.....	630 46
Victoria, B.C.	5	800	29,099	.....	33,580	505,096	315,830	189,266	3,958 30
Totals.....	114	20,775	2,811,166	575	3,246,264	51,747,618	12,097,858	39,649,760	141,753 58

A. BRUNEL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, July 31st, 1876.

APPENDIX A.—Continued.—MALT.

No. 6.—COMPARATIVE STATEMENT of Malt manufactured for the Years ended 30th June, 1875 and 1876.

Provinces.	No. of Licenses.	License Fees.	Barley used.		Other Grain.		Total Grain used.		Malt Manufactured.		Entered for Duty Ex-Manufactory.	Malt Warehoused.	Total Duty Collected Ex-Manufactory and on Licenses.
			M. Cub. In.	M. Cub. In.	M. Cub. In.	M. Cub. In.	M. Cub. In.	Lbs.	Lbs.	Lbs.				$ cts.
1875.													
Ontario.....	85	15,600	1,806,739	12,027	1,618,766	1,856,319	29,186,838	10,222,235	18,964,603	117,822 35			
Quebec.....	16	2,750	532,226	.....	532,226	570,821	9,481,716	6,331,483	3,150,233	66,064 83			
New Brunswick.....	2	300	25,886	.....	25,886	26,707	409,828	183,527	226,291	2,135 37			
Nova Scotia.....	5	950	56,647	.....	56,647	60,356	961,643	935,193	26,450	10,301 93			
Prince Edward Island.....	3	600	14,773	.....	14,773	15,713	268,586	253,666	14,920	3,136 66			
Manitoba.....	3	325	6,086	.....	6,086	7,271	111,541	111,541	.....	1,440 41			
British Columbia.....	4	700	24,408	.....	24,408	27,505	425,927	171,080	254,847	2,410 80			
Total.....	118	21,225	2,266,765	12,027	2,278,792	2,564,692	40,846,079	18,208,735	22,637,344	203,312 35			
1876.													
Ontario.....	86	15,725	2,135,847	575	2,136,422	2,517,542	39,767,496	6,438,401	33,329,095	80,109 01			
Quebec.....	13	2,350	568,776	.....	568,776	612,225	10,183,980	4,201,848	5,982,132	44,368 48			
New Brunswick.....	2	300	26,141	.....	26,141	27,375	423,959	292,380	131,579	3,223 80			
Nova Scotia.....	4	800	32,602	.....	32,602	35,723	548,375	548,375	.....	6,283 75			
Prince Edward Island.....	3	600	16,501	.....	16,501	17,436	275,666	257,978	17,688	3,179 78			
Manitoba.....	1	200	2,200	.....	2,200	2,383	43,046	43,046	.....	630 46			
British Columbia.....	5	800	29,099	.....	29,099	33,580	505,096	315,830	189,266	3,958 30			
Total.....	114	20,775	2,811,166	575	2,811,741	3,246,264	51,747,618	12,097,858	39,649,760	141,763 58			

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876.

A. BRUNEL,
Commissioner.

APPENDIX A.—Continued.—MALT.

No. 7.—MALT WAREHOUSE RETURN for the Year ended 30th June, 1876.

Remaining in Warehouse from last year.	Placed in Warehouse.		Placed in Warehouse from other Divisions.	Totals.	Revenue Divisions.		Ex-Warehouse for Duty, 1 cent per lb.		Ex - Warehouse to be Re-warehoused elsewhere.	Ex - Warehouse for Exportation.	Malt free of duty and destroyed by fire.	Remaining in Warehouse.	Totals.
	Lbs.	Lbs.			Lbs.	\$ cts.	Lbs.						
30,825	83,210	.....	.....	114,035	.....	.....	50,259	502 59	.....	.....	.....	63,776	114,035
103,205	{ 417,260 540 }	23,220	.....	544,225	.....	.....	424,114	4,241 14	.....	.....	.....	120,111	544,225
20,917	55,954	.....	.....	76,871	.....	.....	58,384	583 84	.....	.....	.....	18,487	76,871
76,468	508,668	.....	.....	585,126	.....	.....	256,748	2,567 48	.....	.....	.....	328,378	585,126
1,885,749	{ 6,180,179 77,922 }	.....	.....	8,143,860	.....	.....	1,668,801	16,688 01	101,674	4,750,409	.....	1,622,976	8,143,860
498,706	{ 4,923,901 9,291 }	.....	.....	5,431,898	.....	.....	1,427,803	14,278 03	317,287	1,649,750	.....	2,037,058	5,431,898
289,779	844,583	.....	.....	1,134,362	.....	.....	270,780	2,707 80	.....	184,890	.....	678,692	1,134,362
1,373,704	5,987,096	.....	.....	7,360,800	.....	.....	2,517,814	25,178 14	462,325	1,755,216	.....	2,625,445	7,360,800
208,233	545,167	83,602	.....	837,002	.....	.....	324,428	3,244 28	.....	25,200	.....	487,374	837,002
245,875	198,745	.....	.....	444,620	.....	.....	29,518	295 18	.....	.....	.....	415,102	444,620
57,367	414,427	.....	.....	471,794	.....	.....	321,506	3,215 06	.....	.....	.....	150,288	471,794
408,501	{ 1,640,179 7,623 }	.....	.....	2,056,303	.....	.....	1,023,738	10,237 38	224,383	455,720	.....	352,462	2,056,303
360,242	{ 911,355 10,853 }	.....	.....	1,282,450	.....	.....	416,555	4,165 55	59,002	367,063	3,272	435,963	1,282,450
11,533	47,641	.....	.....	59,174	.....	.....	35,351	353 51	.....	.....	.....	23,823	59,174
1,299,669	{ 7,868,022 22,528 }	493,579	.....	9,683,798	.....	.....	4,333,913	43,339 13	68,574	315,250	.....	4,966,061	9,683,798

APPENDIX A.—Continued. MALT.

No. 7.—MALT WAREHOUSE RETURN for the Year ended 30th June, 1876.—Continued.

Remaining in warehouse from last year.	Placed in Warehouse.		Placed in Warehouse from other Divisions.		Totals.		Revenue Divisions.		Ex-Warehouse for Duty, 1 cent per lb.		Ex-Warehouse to be Re-warehoused elsewhere.		Ex-Warehouse for Exportation.		Malt free of duty and destroyed by fire.		Remaining in Warehouse.		Totals.		
	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	\$	cts.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	
89,693	2,702,718	.....	.....	.....	2,792,311	.....	.....	.....	665,002	6,650 02	209,654	612,675	.....	.....	.....	.....	.....	1,304,980	2,792,311	.....	.....
.....	.....	21,600	.....	.....	21,600	.....	Beauharnois .....	.....	216 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	21,600	.....
520,997	5,094,348	.....	.....	.....	5,615,345	.....	.....	.....	27,375 09	70,633	7,200	.....	.....	.....	.....	.....	.....	2,796,085	5,615,345	.....	.....
.....	459,143	269,508	.....	.....	728,651	.....	.....	.....	6,147 92	.....	.....	.....	.....	.....	.....	.....	.....	113,859	728,651	.....	.....
58,938	428,641	.....	.....	.....	487,579	.....	.....	.....	3,471 18	.....	.....	.....	.....	.....	.....	.....	.....	140,461	487,579	.....	.....
.....	.....	.....	.....	.....	.....	.....	St. Hyacinthe .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....
.....
.....
203,971	131,579	33,743	.....	.....	369,293	.....	.....	.....	2,703 35	.....	.....	.....	.....	.....	.....	.....	.....	98,958	369,293	.....	.....
68,773	.....	564,660	.....	.....	633,433	.....	.....	.....	5,490 33	.....	.....	.....	.....	.....	.....	.....	.....	84,400	633,433	.....	.....
14,920	17,688	.....	.....	.....	32,608	.....	.....	.....	222 44	.....	.....	.....	.....	.....	.....	.....	.....	10,364	32,608	.....	.....
.....	.....	24,220	.....	.....	24,220	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
134,974	189,266	.....	.....	.....	324,240	.....	.....	.....	2,082 44	.....	.....	.....	.....	.....	.....	.....	.....	24,220	324,240	.....	.....
7,962,939	39,778,527	1,514,132	.....	.....	49,255,598	.....	.....	.....	185,955 89	1,514,132	10,123,378	.....	.....	.....	.....	.....	.....	115,996	394,240	.....	.....
Increase.....	.....	128,767	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	39,649,760	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....

INLAND REVENUE DEPARTMENT, OTTAWA, 31st July, 1876. A. BRUNEL, Commissioner.

APPENDIX A.—Continued.—MALT.

No. 8.—COMPARATIVE STATEMENT of Malt Warehouse Returns for the Years, ended 30th June, 1875 and 1876.

Province.	Remaining in Warehouse from last Year.	Placed in Warehouse.	Ex-Warehouse for Excise Duty.		Ex-Warehouse for Exportation.	Malt free of duty and destroyed by fire.	Remaining in Warehouse.
			Lbs.	\$ cts.				Lbs.	Lbs.
1875.	Lbs.	Lbs.	Lbs.	\$ cts.	Lbs.	Lbs.	Lbs.
Ontario	3,798,047	19,069,080	10,697,001	106,970 01	4,701,152	5,326	6,960,366
Quebec	483,888	3,230,960	3,227,859	32,278 59	.....	28,034	579,935
New Brunswick	190,611	226,291	233,534	2,335 34	.....	.....	203,971
Nova Scotia.....	4,980	26,450	324,356	3,243 56	.....	.....	68,773
Prince Edward Island	13,306	14,920	13,306	133 06	.....	.....	14,920
Manitoba.....	.....	.....	† 23,192	231 92	.....	.....	.....
British Columbia	159,523	263,550	288,099	2,880 99	.....	.....	134,974
	4,650,355	22,831,251	14,807,347	148,073 47	4,701,152	33,360	7,962,939
1876.							
Ontario	6,960,366	33,457,862	13,824,714	138,247 14	10,116,178	3,272	15,630,966
Quebec	579,935	5,982,132	3,721,019	37,210 19	7,200	3,918	3,050,405
New Brunswick	203,971	131,579	270,335	2,703 35	.....	.....	98,953
Nova Scotia.....	68,773	.....	549,033	5,490 33	.....	.....	84,400
Prince Edward Island	14,920	17,688	22,244	222 44	.....	.....	10,364
Manitoba.....	.....	.....	.....	.....	.....	.....	24,220
British Columbia	134,974	189,266	208,244	2,082 44	.....	.....	115,996
	7,962,939	39,778,527	18,595,589	185,955 89	10,123,378	7,190	19,015,309

	\$ cts.
1875.—Total Duty collected on Malt, Ex-Warehouse, and Ex-Manufactory	330,160 82
Total Duty collected on Licenses	21,225 00
	351,385 82

1876.—Total Duty collected on Malt, Ex-Warehouse, and Ex-Manufactory	306,934 47
Total Duty collected on Licenses	20,775 00
	327,709 47

† 23,192 Malt imported to Manitoba.

A. BRUNEL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876.

APPENDIX A.—Continued.—MALT LIQUOR.

No. 9.—RETURN of Malt Liquor manufactured for the Year ended 30th June, 1876.

Revenue Division.	Number of Licenses issued.	License Fees.	Total Quantity of Malt used for Brewing.	Sugar, Syrup and other matter.	Malt Liquor.	Duty collected at 3-9 cents per gallon.
		\$	Lbs.	Lbs.	Imp. Galls.	\$ cts.
Belleville.....	4	200	392,226		115,371	
Cobourg.....	5	250	661,443	2,300 meal.	205,974	
Collingwood.....	2	75	58,284		18,400	
Goderich.....	14	700	826,288		289,359	
Guelph.....	16	800	2,009,249		681,540	
Hamilton.....	8	400	1,347,534		504,929	
Kingston.....	5	250	531,663		165,102	
London.....	8	400	2,512,817		753,855	
Ottawa.....	5	250	382,337		141,410	
Paris.....	7	350	448,967		141,845	
Perth.....	2	100	76,016		18,851	
Peterborough.....	2	150	326,881		106,981	
Prescott.....	3	150	1,112,709		356,329	
Sarnia.....	1	50	112,100		41,530	
St. Catharines.....	7	325	773,825		267,476	
Toronto.....	17	850	5,494,878		1,961,729	
Windsor.....	9	425	293,823		101,730	
Total Ontario.....	116	5,725	17,361,040	2,300 meal.	5,872,411	
Beauharnois.....	1	50	38,122		16,470	
Montr. al.....	11	525	6,572,803	65,149 Glucose.	2,221,693	6,300 88
Quebec.....	2	75	681,821	1,120 sugar.	246,940	62 40
Sherbrooke.....	1	50	347,118		114,375	
St. Hyacinthe.....	3	150	75,500		21,350	
St. John's.....	3	150	57,559		17,460	
Terrebonne.....	1	50	24,994		8,100	
Total Quebec.....	22	1,050	7,797,917	66,260	2,646,388	6,363 28
St. John, N.B.....	3	150	408,016		124,425	
Halifax, N.S.....	5	250	1,439,673		406,689	
Charlottetown, P.E.I.....	3	150	297,492		87,460	
Winnipeg, M.....	3	150	104,066		41,285	
Victoria, B.C.....	9	450	572,052		140,532	
Less paid, 1874-75.....	161*	7,925	27,980,256	68,560	9,319,190	6,363 28
	2	100				
	159	7,825				

*Includes 1 License for 1876-77.

A. BRUNEL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876.

APPENDIX A.—Continued.—MALT LIQUOR.

No. 10.—COMPARATIVE STATEMENT of Malt Liquor manufactured, for the Years ended 30th June, 1875 and 1876.

Provinces.	No. of Licenses Issued.	License Fees.	Total Quantity of Malt used for Brewing.	Sugar, Syrup and other matter.	Total Quantity of Malt Liquor Manufactured.	Duty collected on Malt Liquor at 31 and 3-9 cents per Gallon.
1875.		\$	Lbs.	Lbs.	Gallons.	\$} cts.
Ontario.....	119	5,800	19,088,007	{ 2,240 corn 100 sugar 2,178 moss 200 sugar 212,464 glucose }	7,526,965	79 30
Quebec	20	975	8,682,076		3,286,299	21,897 26
New Brunswick	4	200	411,775	.....	132,430	.....
Nova Scotia.....	5	250	1,295,021	.....	379,744	.....
Prince Edw. Island.	3	150	235,181	.....	83,685	.....
Manitoba	5	250	111,330	.....	40,796	.....
British Columbia....	8	375	553,649	.....	134,307	.....
	164	8,000	30,377,039	217,182 lbs.	11,584,226	21,976 56
1876.					Imp. Galls.	
Ontario.....	116	5,725	17,361,040	{ 2,300 c. meal 1,120 sugar 65,140 glucose }	5,872,411	.....
Quebec	22	1,050	7,797,917		2,646,388	6,363 28
New Brunswick	3	150	408,016	.....	124,425	.....
Nova Scotia	5	250	1,439,673	.....	406,689	.....
Prince Edw. Island.	3	150	297,492	.....	87,460	.....
Manitoba.....	3	150	104,066	.....	41,285	.....
British Columbia....	9	450	572,052	.....	140,532	.....
Less paid 1874-75..	161 2	7,925 100	27,980,256	68,560	9,319,190	6,363 28
	159	7,825				

A. BRUNEL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876.

APPENDIX A.—Continued.—TOBACCO.

No. 11.—RETURN of Manufactures

Inland Revenue Divisions.	Quantity of Materials used.				Licenses		Tobacco.		
	Production of Canada.	Foreign Produce.	Other Commodities.	Total Weight of all Materials used.	Number.	Amount.	At 20c. per lb.	At 10c. per lb.	Duty.
Ontario.	Lbs.	Lbs.	Lbs.	Lbs.		\$	Lbs.	Lbs.	\$ cts.
Belleville		2,594		2,594	2	100			
Cobourg									
Goderich	300	11,647		11,947	6	275			
Guelph		195,088	13,134	208,222	6	300	170,059		34,011 80
Hamilton		904,263	40,573	944,836	11	550	649,733		129,946 60
Kingston		11,297	116	11,413	2	100	2,594		518 80
London		75,041		75,041	7	325	150		30 00
Paris		216,010	13,300	229,310	14	700	146,544		29,308 80
Prescott		4,956		4,956	1	50	275		55 00
Sarnia		2,887		2,887	*1	50			
St. Catharines	72	14,570		14,642	3	150			
Toronto		347,366	33,109	380,475	16	800	141,197		28,239 40
Windsor	612	146,384	12,943	159,939	4	175	116,918½	35	23,387 15
<i>Quebec.</i>	984	1,932,103	113,175	2,046,262	73	3,575	1,227,470½	35	245,497 55
Montreal	6,748	4,902,639	994,651	5,904,038	20	1,000	4,371,826½	5,715	874,936 75
Quebec		573,492	15,430	588,922	4	200	432,395		86,479 00
<i>New Brunswick.</i>	6,748	5,476,131	1,010,081	6,492,960	24	1,200	4,604,221½	5,715	961,415 75
Miramichi		10,335	440	10,775	1	50	8,065		1,613 00
<i>Nova Scotia.</i>									
Halifax		538,734	118,053	656,787	2	100	511,229½		102,245 90
Pictou		123,583	7,877	131,460	3	125	115,724		23,144 80
		662,317	125,930	788,247	5	225	626,953½		125,399 70
<i>Prince Edward Island.</i>									
Charlottetown		104,842	4,397	109,239	2	100	95,741		19,148 20
Summerside		6,092	441	6,533	†2	100	5,612½		1,122 50
		110,934	4,838	115,772	4	200	101,353½		20,270 70
<i>British Columbia.</i>		7,676		7,676	4	200			
Totals	7,732	8,199,496	1,254,464	9,461,692	111	5,450	6,768,063½	5,750	1,354,187 70

* Paid in 1874-75.

† 1 License of 1876-77.

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876.

or the Year ended 30th June, 1876.

Cigars.		Snuff.		Weight entered for Consumption Ex-Manufactory and Duty collected thereon, including Licence Fees.		Weight entered for Warehouse, and Duty accruing thereon.		Total Weight Manufactured and Duty accruing.	
At 40c. per lb.	Duty.	At 20c. per lb.	Duty.	Weight.	Duty.	Weight.	Duty.	Weight.	Duty.
Lbs.	\$ cts.	Lbs.	\$ cts.	Lbs.	\$ cts.	Lbs.	\$ cts.	Lbs.	\$ cts.
1,658	663 20			1,658	763 20			1,658	763 20
6,123	2,449 20			6,123	2,724 20			6,123	2,724 20
15,679	6,271 60			48,792	13,794 20	136,946	27,389 20	185,738	40,583 40
20,400½	8,160 20			20,964	8,647 90	649,169½	130,008 90	670,133½	138,656 80
3,155	1,262 00			5,749	1,880 80			5,749	1,880 80
31,804	12,721 60			24,569	10,122 60	7,385	2,954 00	31,954	13,076 60
28,525½	11,410 20			29,788	12,202 80	145,281½	29,216 20	175,069½	41,419 00
2,837	1,134 80			3,112	1,239 80			3,112	1,239 80
1,512	604 80			1,512	654 80			1,512	654 80
8,558	3,423 20			8,558	3,573 20			8,558	3,573 20
87,075	34,830 00			89,677	32,231 60	138,595	31,637 80	228,272	63,869 40
14,632½	5,853 14			76,482½	18,188 04	55,103½	11,227 25	131,586	29,415 29
221,959½	88,783 94			316,984½	105,423 14	1132,480½	232,433 35	1449,465	337,856 49
119,308½	47,723 50	28,354	5,670 80	412,412	94,737 05	4112,792	834,594 00	4525,204	929,331 05
		21,902	4,380 40	304,554	61,110 80	149,743	29,948 60	454,297	91,059 40
119,308½	47,723 50	50,256	10,051 20	716,966	155,847 85	4262,535	864,542 60	4979,501	1020,390 45
					50 00	8,065	1,613 00	8,065	1,663 00
				159,451	31,990 20	351,778½	70,355 70	511,229½	102,345 90
					125 00	115,724	23,144 80	115,724	23,269 80
				159,451	32,115 20	467,502½	93,500 50	626,953½	125,615 70
				76,214	15,342 80	19,527	3,905 40	95,741	19,248 20
				3,701½	840 30	1,911	382 20	5,612½	1,222 50
				79,915½	16,183 10	21,428	4,287 60	101,353½	20,470 70
3,099½	1,239 80			3,099½	1,439 80			3,099½	1,439 80
344,368	137,747 24	50,256	10,051 20	1,276,416½	311,059 09	5892,020½	1196,377 05	7168,437½	1507,436 14
		Less License paid in 1874-75			50 00				
					311,009 09				

A. BRUNEL,
Commissioner.

APPENDIX A.—Continued.—TOBACCO.

No. 12.—COMPARATIVE STATEMENT of Manufactures, for the Years ended 30th June, 1875 and 1876.

Materials used.	1875.						1876.					
	Ontario.	Quebec.	New Brunswick.	Nova Scotia.	P. E. Island.	British Columbia.	Ontario.	Quebec.	New Brunswick.	Nova Scotia.	P. E. Island.	British Columbia.
Canadian Tobacco ...	Lbs. 3,448½	Lbs. 4,766	Lbs.	Lbs.	Lbs.	Lbs.	Lbs. 984	Lbs. 6,748	Lbs.	Lbs.	Lbs.	Lbs.
Foreign Tobacco	2,248,645	7,439,156½	59,051	858,696	115,222	6,472½	1,932,103	5,476,131	10,335	662,317	110,934	7,676
Other Commodities...	134,109½	1,261,695	10,118	230,848	7,469	.....	113,175	1,010,081	440	125,930	4,538	.....
	2,386,203½	8,705,617½	69,169	1,089,544	122,691	6,472½	2,046,262	6,492,960	10,775	788,247	115,772	7,676

APPENDIX A.—Continued.—TOBACCO.

No. 12.—COMPARATIVE STATEMENT of Manufactures, for the Years ended 30th June, 1875 and 1876.

Produce.	1875.					1876.								
	Ontario.	Quebec.	New Brunswick.	Nova Scotia.	P. E. Island.	British Columbia.	Duty. \$ cts.	Ontario.	Quebec.	New Brunswick.	Nova Scotia.	P. E. Island.	British Columbia.	Duty. \$ cts.
Tobacco at 20c	1,692,091½	6,283,493½	63,333	958,476	108,117		1,821,102 20	1,227,470½	4,804,221½	8,065	626,953½	101,353½		1,353,612 70
Tobacco at 10c	403	1,498 43 at 5c					192 25	35	5,715					575 00
							Total Tobacco.....							Total Tobacco.....
Cigars at 40cts.	198,854	128,274½	1,749			2,499½	1,821,294 45		221,959½					1,354,187 70
Snuff at 20cts.		128,308					132,551 16		119,308½					137,747 24
Licenses.....	67		No. 4	No. 4	No. 6	No. 3	25,661 60	No. 73	54,056	No. 1	No. 5	No. 4	No. 4	10,811 20
			Total Duty.....	Total Duty.....	Total Duty.....	Total Duty.....	5,225 00		No. 24					5,450 00
			1,984,732 21	1,984,732 21	1,984,732 21	1,984,732 21								1,508,188 14
			Duty collected Ex-Manufactory, with Licenses	Ex-Manufactory	Warehoused		\$280,274 11							\$311,059 09
			Duty accruing on goods Warehoused				1,704,458 10							1,197,129 05
			Total.....	Total.....	Total.....	Total.....	\$1,984,732 21							\$1,508,196 14
INLAND REVENUE DEPARTMENT, OTTAWA, 31st July, 1876.														
A. BRUNEL, <i>Commissioner</i> ,														

APPENDIX A.—Continued.—TOBACCO WAREHOUSE ACCOUNT.

DR.

No. 13.—RETURN for the

Remaining in Warehouse from last year.			Placed in Warehouse.			Placed in Warehouse from other Divisions.		Total Weights to be accounted for.			Inland Revenue Divisions.
Tobacco.	Cigars.	Snuff.	Tobacco.	Cigars.	Snuff.	Tobacco.	Cigars.	Tobacco.	Cigars.	Snuff.	
Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	
31667½						6144½		6144½			Algoma
3041						35866		67533½			Belleville.....
						2335½		5376½			Cobourg.....
714½						1614		2328½			Collingwood ..
4009						20300½		28309½			Cornwall.....
13800½			136946			86326½		237073			Goderich.....
241143	301½		648294½	875		454546½		1343984	11764		Guelph.....
48560	839½					259469		308429	839½		Hamilton.....
50807½	2326½			7385		236195		287002½	9711½		Kingston.....
72347½						221574½		293922			London.....
52676½			144482	799½		88415		285573½	799½		Ottawa.....
280						13483		13663			Paris.....
6387						15751		2138			Perth.....
1786½						19886½		21673			Peterboro.....
7559½						24326		31885½			Prescott.....
8311						16306½		24617½			Sarnia.....
386212½	6693		119001	19594		950998		1456211½	26287		St. Catharines.....
1448			54070	1033½		5740½		61258½	1033½		Toronto.....
1958269	15301	51604½	4051577	60178	1037	152757½		6162603½	75479	52641½	Windsor.....
162608½		34780	149743			130853		443524½		34780	Montreal.....
				† 320							Quebec.....
892						1929		2821			Sherbrooke.....
295						2721½		3016½			St. Johns.....
636						2475		3111			Three Rivers.....
25969			8065			29145		63179			Miramichi, N.B.....
329531½						514201		843732½			St. John, do.....
14867						51949		66816			Cape Breton, N.S.....
287254½			351778½			259967½		901161½			Halifax, do.....
				† 2161							
36370½			115724			18986		171080½			Pictou, do.....
11108						19316		30424			Yarmouth, do.....
48513½			19527			47567		117815½			Charlottetown, P.E.I.....
			† 2208								
			1911			47394½		49305½			Summerside, do.....
						76262	1033½	86419½	1136½		Manitoba.....
10157½	103½					30269½		31349½			British Columbia.....
1080								241			Sundry Collectors.....
241											
3818544½	25565½	86384½	5805808	89864½	1037	3849372	1033½	13473724½	116463	87421½	
			Less.....	† 4,689		Re-Warehoused.					
											5801119

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876.

Year ended 30th June, 1876.

CR.

Ex-Warehouse for Excise Duty.				Ex-Warehouse, to be Re-Warehoused elsewhere.		Ex - Ware-house for Exportation.		Remaining in Ware-house.			Total Weights accounted for.		
Tobacco.	Cigars.	Snuff.	Duty.	Tobacco.	Cigars.	Tobacco.	Cigars.	Tobacco.	Cigars.	Snuff.	Tobacco.	Cigars.	Snuff.
Lbs.	Lbs.	Lbs.	\$ cts.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
2527½			505 50					3617			6144½		
45156½			9031 30	827½				21549½			67533½		
4392½			878 50					984			5376½		
2328½			465 70								2328½		
2423½			4846 70					4076			28309½		
156796½			31359 30	55199				25077½			237073		
781880	807½		156699 00	454861				107243	369		1343984	1176½	
286337½	710		57551 50	4059½				18032	129½		308429	839½	
243180	7666½		51702 60	873½				42949	2045		287002½	9711½	
227012			45402 40					66910			293922		
159623	50		31944 70	80401				45549½	749½		285573½	799½	
10089½			2017 90					3573½			13663		
19150½			3830 10					2987½			22138		
20132½			4026 50					1540½			21673		
28591½			5718 30					3294			31885½		
20653½			4130 70					3964			24617½		
1086647	17325½		224259 51	144938		9907		214699½	8961½		1456211½	26287	
5813½			1162 70	52390	1033½			3055			61258½	1033½	
1853509	53378	41660	400385 00	2841727		498621½	194	68268	21907	5657½	6162803½	75479	52641½
342831½		25380	73642 30	39671½		18185½		42836		9400	443524½		34780
1658½			331 70	408				754½			2821		
2542½			508 50					474			3016½		
1808			361 60					1303			311½		
41844			8368 80	3256		35		18044			63179		
655100			131020 90	16323		2923½		170386			843732½		
56703			11340 60			1662		8451			66816		
578237			115647 40			101612		134666			901161½		
102729½			20545 90	38102		260		29989			171080½		
23504			4700 80					6920			30424		
64163½			12832 70	30668½		1772		21211½			117815½		
28519			5703 80					20786½			49305½		
33987½	484½		6991 14					52432	652½		86419½	1136½	
18394½			3678 90					12955			31349½		
								241			241		
6930077	80421½	67040	1431592 95	3849372	1033½	634978½	194	2058819	34814½	15057½	13473724½	116463	87421½

478 lbs. of Tobacco and 5,324 lbs of Snuff, "Ex-Warehouse for Exportation," were destroyed by authority at Montreal.

A. BRUNEL,
Commissioner.

APPENDIX A.—Continued.—TOBACCO WAREHOUSE ACCOUNT.

No. 14.—COMPARATIVE STATEMENT for the Years ended 30th June, 1875-76.

Articles.	1875.				1876.			
	Remaining in Warehouse from last year.	Placed in Warehouse.	Placed in Warehouse from other Divisions.	Total.	Remaining in Warehouse from last year.	Placed in Warehouse.	Placed in Warehouse from other Divisions.	Total.
	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
Tobacco at 20 cents per lb.....	1,292,444½	8,293,473	4,133,180	13,719,097½	3,818,544½	5,805,808	3,849,372	13,473,724½
Cigars at 40 cents per lb.....	6,667½	66,632¾	353¾	73,653¾	25,565½	89,864½	1,033¾	116,463
Snuff at 20 cents per lb.....	16,184½	96,517	.....	112,701½	86,384½	1,037	.....	87,421½

APPENDIX A.—Continued.—TOBACCO WAREHOUSE ACCOUNT.

No. 14.—COMPARATIVE STATEMENT for the Years ended 30th June, 1875-76.—Continued.

Articles.	1875.						1876.							
	Ex-Warehouse for Excise duty.		Warehouse for Removal.	Ex-Warehouse for Ex-portion.	Remain-ing in Ware-house.	Total.	Ex-Warehouse for Excise duty.		Warehouse for Removal.	Ex-Warehouse for Ex-portion.	Remain-ing in Ware-house.	Total.		
	Lbs.	\$	cts.	Lbs.	Lbs.	Lbs.	Lbs.	\$	cts.	Lbs.	Lbs.	Lbs.		
Tobacco at 20 cts. per lb.....	5,389,909	1,077,981	81	4,133,180	377,464	3,818,544½	13,719,097½	6,930,077	1,366,016	35	3,849,372	634,978½	2,038,819	13,473,724½
Cigars at 40 cts. per lb.....	47,734½	19,093	90	363½	.....	25,566½	73,653½	80,421½	32,168	60	1,033½	*478	34,814½	116,463
Snuff at 20 cts. per lb.	26,317	5,263	40	.....	.....	86,384½	112,701½	67,040	13,408	00	.....	*5,324	15,057½	87,421½
									1,431,592	95				

*Destroyed by authority.

Total Excise Duty on Tobacco, Cigars and Snuff.

1875.—Collected Ex-Manufactory and Ex-Warehouse with Licenses.....	\$1,382,590	72
1876.—	do	do
Less License paid in 1874-75.....	\$1,742,652	04
	50	00
	\$1,742,602	04

LAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876

A. BRUNEL,
Commissioner.

APPENDIX A.—Continued.—TOBACCO (RAW LEAF.)

DR

No. 15.—RETURN for the Year ended 30th June, 1876,

Remaining in Warehouse from last year.		Placed in Warehouse.		Placed in Warehouse from other Divisions.		Total Weights to be Accounted for.		Inland Revenue Divisions.
Foreign.	Canadian.	Foreign.	Canadian.	Foreign.	Canadian.	Foreign.	Canadian.	
Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Ontario.
513		1273½				1786½		Belleville.....
				531	300	531	300	Goderich.....
		1004		11937		1324½		Guelph.....
		10		2161		2171		Hamilton.....
4009		8400		329½		12738½		Kingston.....
		27719				27719		London.....
			769				769	Ottawa.....
		68149		4701		72850		Paris.....
		9636				9636		Sarnia.....
		10234				10234		St. Catharines.....
549		94010				94559		Toronto.....
609		354	121928			963	121928	Windsor.....
								Quebec.
437210	14294	366759	765½	944	46112	804911	61171½	Montreal.....
		157527	93	18465	2990	175992	3083	Quebec.....
			105				105	St. Hyacinthe.....
			445				445	Terrebonne.....
442890	14294	745373½	124105½	39068½	49402	1227332	187801½	

COMPARATIVE STATEMENT for the Fiscal Years

21313	61309	1888127	23142	25098	46625	1234538	131076	.....1875.....
442890	14294	745373½	124105½	39068½	49402	1227332	187801½	.....1876.....

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876.

and Comparative Statement for Years 1875 and 1876.

CR.

Ex-Warehouse for Duty.			Ex-Warehouse to be Re-Warehoused elsewhere.		Ex-Warehouse for exportation, &c		Ex-Warehouse for Re-Manufacture.		Remaining in Warehouse.		Total Weights accounted for.	
Foreign.	Canadian.	Duty.	Foreign.	Canadian.	Foreign.	Canadian.	Foreign.	Canadian.	Foreign.	Canadian.	Foreign.	Canadian.
Lbs.	Lbs.	\$ cts.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
			1273½					513				1786½
								531	300			531 300
			100		1204			11937				13241
10		2 00						2161				2171
								12738½				12738½
					700			27019				27719
	769	76 90										769
								72850				72850
399		79 80	9237									9636
			9254		632			348				10234
					27533			67026				94559
232	1	46 50	431	46412						300	75515	963 121928
104	10519½	1072 75	18773	2990	97620	22383	6815	9393	681599	35886	804911	61171½
157527	93	31514 70					18190		275	2990	175992	3083
	105	10 50										105
	445	44 49										445
158272	11932½	32847 64	39068½	49402	127689	22383	220128½	9693	682174	114391	1227332	187801½

ending 30th June, 1875 and 1876.

228172	65529	52187 30	25098	46625	355967	.....	162921	1074	442890	14294	1234538	131076
158272	11932½	32847 64	39068½	49402	219490	23554	220128½	9693	682174	114391	1227332	187801½

x. Written off.

A. BRUNEL,
Commissioner.

APPENDIX A.—Continued.—PETROLEUM.

No. 16.—RETURN for the

Inland Revenue Divisions.	Crude Oil and Distillate used.	Tar and Residuum not dutiable.	Licenses.		Petroleum, &c.	
			No.	Amount	At 6 cents per Gallon.	Duty.
<i>Imperial Measurement.</i>						
<i>Ontario.</i>						
	Gallons.	Gallons.		\$	Gallons.	\$ cts.
Hamilton			1	50		
London.....	7,254,056	133,976	6	300	3,659,842	219,590 52
Paris.....	5,664		1	50	2,577	154 62
Sarnia	2,009,541		8	400	1,154,017	69,241 02
Toronto	26,040	11,551	2	100	19,956½	1,197 39
	9,295,301	145,527	18	900	4,836,392½	290,183 55
<i>Quebec.</i>						
Montreal	122,600	117,206	1	50	1,823	109 38
Totals.....	9,417,901	262,733	19	950	4,838,215½	290,292 93

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876.

Year ended 30th June, 1876.

Inspection Fees.			Quantity Entered for Consumption Ex-Manufactory, and Duty collected thereon, including License and Inspection Fees.		Quantity entered for Warehouse, and Duty accruing thereon.		Total Quantity Manufactured, and Duty accruing thereon.	
At 10 cts. per Pkg.	At ½ ct. per Gallon.	Fees.	Quantity.	Duty.	Quantity.	Duty.	Quantity.	Duty.
No.	Galls.	\$ cts.	Gallons.	\$ cts.	Gallons.	\$ cts.	Gallons.	\$ cts.
				50 00				50 00
90,260	10,998½	9,080 99	2,844,787	180,068 21	815,055	48,903 30	3,659,842	228,971 51
				50 00	2,577	154 62	2,577	204 62
19,842		1,984 20	108,653	8,903 38	1,045,364	62,721 84	1,154,017	71,625 22
222	1,042	27 43	9,788½	714 74	10,168	610 08	19,956½	1,324 82
110,324	12,040½	11,092 62	2,963,228½	189,786 33	1,873,164	112,389 84	4,836,392½	302,176 17
51		5 10	1,823	164 48			1,823	164 48
110,375	12,040½	11,097 72	2,965,051½	189,950 81	1,873,164	112,389 84	4,838,215½	302,340 65

A. BRUNEL,
Commissioner.

APPENDIX A.—Continued.—PETROLEUM.

No. 17.—COMPARATIVE STATEMENT for

Years.	Provinces.	Crude Oil and Distillate used.	Tar and Residuum not Dutiable.	Licenses.		Petroleum, &c.	
				No.	Amount	At 5 c. and 6 c. per Gallon.	Duty.
		Gallons.	Gallons.		\$	Gallons.	\$ cts.
1875.....	Ontario.....	8,502,589	236,307½	28	1,350	4,778,468½	238,923 44
	Quebec	140,820	49,950	3	150	33,128	1,656 40
	Total	8,643,409	286,257½	31	1,500	4,811,596½	240,579 84
<i>Imperial Measurement.</i>							
1876.....	Ontario	9,295,301	145,527	18	900	4,836,392½	290,183 55
	Quebec	122,600	117,206	1	50	1,823	109 38
	Total.....	9,417,901	262,733	19	950	4,838,215½	290,292 93

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876

the Years ended 30th June, 1875-76.

Inspection Fees.			Quantity entered for Consumption Ex-Manufactory, and Duty collected thereon, including License and Inspection Fees.		Quantity entered for Warehouse, and Duty accruing thereon.		Total Quantity Manufactured, and Duty accruing, including Fees.	
At 10 cts. per Pkg.	At ½ ct. per Gallon.	Fees.	Quantity.	Duty.	Quantity.	Duty.	Quantity.	Duty.
No.	Galls.	\$ cts.	Gallons.	\$ cts.	Gallons.	\$ cts.	Gallons.	\$ cts.
99,035	8,728	9,947 14	3,089,769½	165,785 63	1,688,699	84,434 95	4,778,468½	250,220 58
1,521	.....	152 10	33,128	1,958 50	.....	.....	33,128	1,958 50
100,556	8,728	10,099 24	3,122,897½	167,744 13	1,688,699	84,434 95	4,811,596½	252,179 08
110,324	12,040½	11,092 62	2,963,228½	189,786 33	1,873,164	112,389 84	4,836,392½	302,176 17
51	.....	5 10	1,823	164 48	.....	.....	1,823	164 48
110,375	12,040½	11,097 72	2,965,051½	189,950 81	1,873,164	112,389 84	4,838,215½	302,340 65

A. BRUNEL,
Commissioner.

APPENDIX A.—Continued.—PETROLEUM WAREHOUSE ACCOUNT.

No. 18.—RETURN for the

Remaining in Warehouse from last year.	Placed in Warehouse.	Placed in Warehouse from other Divisions	Totals.	Inland Revenue Divisions.
Galls.	Galls.	Galls.	Galls.	<i>Ontario.</i>
11,056	.....	.....	11,056	.....Belleville
22,910	.....	.....	22,910	.....Hamilton
1,667	815,055	352,665	1,169,387	.....London
.....	2,577	.....	2,577	.....Paris
52,683½	1,045,364	.....	1,098,047½	.....Sarnia
5,055	10,168	2,096	17,319	.....Toronto
.....	.....	.....	.....	<i>Quebec.</i>
29,210	.....	454,206½	483,416½	.....Montreal
.....	.....	.....	.....	<i>New Brunswick.</i>
3,181½	.....	149,128½	152,309½	.....St. John
.....	.....	.....	.....	<i>Nova Scotia.</i>
6,919	.....	172,408½	179,327½	.....Halifax
.....	.....	2,186	2,186	.....Pictou
.....	.....	.....	.....	<i>Prince Edward Island.</i>
1,020½	.....	2,271	3,291½	.....Charlottetown
.....	.....	1,020½	1,020½	.....Summerside
.....	.....	.....	.....	.....Manitoba
2,000	.....	.....	2,000	.....British Columbia
135,702½	1,873,164	1,135,982½	3,144,848½	

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876.

PAGE 74.—Remaining in Warehouse from last Year, read 9,212 instead of 11,056 gallons opposite Belleville; and total in same column, read 133,858½ instead of 135,702½.

PAGE 75.—Remaining in Warehouse, opposite Belleville read 9,212 instead of 11,056 gallons. and total in same column, read 298,006 instead of 299,850 gallons.

Year ended 30th June, 1876.

Ex-Warehouse for Duty.		Ex-Warehouse to be Re-Warehoused elsewhere.	Ex-Warehouse for Exportation.	Loss by Deodorization, Waste, &c.	Free Entries for Light-Houses.	Remaining in Warehouse.	Totals.
Galls.	\$ cts.	Galls.	Galls.	Galls.	Galls.	Galls.	\$ cts.
						11,056	11,056
† 192 brls. 114,627½	† 19 20 6,877 65	782,296½	47,246	40,692		22,910	22,910
		2,577				184,525	1,169,387
670,314½	40,218 87	350,088		23,216		54,429	2,577
1,509½	90 57			† 12,726		3,083½	1,098,047½
							17,319
470,654½	28,239 26					12,762	483,416½
† 4,745 brls.	† 474 50						
145,766½	8,746 01					6,543	152,309½
174,786	10,487 15					4,541½	179,327½
2,186	131 16						2,186
2,271	136 26	1,020½					3,291½
1,020½	61 25						1,020½
2,000	120 00						2,000
1,585,136½	95,108 18	1,135,982½	47,246	63,908		299,850	3,144,848½
† 4,937 brls.	† 493 70			† 12,726			

† Inspection.

† Taken for Refinery.

A. BRUNEL,
Commissioner.

APPENDIX A.—Continued.—PETROLEUM WAREHOUSE ACCOUNT.

DR.

No. 19.—COMPARATIVE STATEMENT for the

Remaining in Warehouse from last year.	Placed in Warehouse.	Placed in Warehouse from other Divisions.	Total.	Provinces.
Galls.	Galls.	Galls.	Galls.	1875.
707,107	1,688,699	40,862	2,436,668	..... Ontario.....
163,180	.....	200,552	363,732	..... Quebec.....
5,673	.....	180,975	186,648	..... New Brunswick.....
24,414½	.....	194,157	218,571½	..... Nova Scotia.....
2,252	.....	5,008	7,260	..... Prince Edward Island.....
.....	.....	2,370	2,370	..... Manitoba.....
.....	.....	7,871	7,871	..... British Columbia.....
902,626½	1,688,699	631,795	3,223,120½	1876.
.....	.....	.....	.....	<i>Imperial Measurement.</i>
93,371½	1,873,164	354,761	2,321,296½	..... Ontario.....
29,210	.....	454,206½	483,416½	..... Quebec.....
3,181½	.....	149,128½	152,309½	..... New Brunswick.....
6,919	.....	174,594½	181,513½	..... Nova Scotia.....
1,020¼	.....	3,291¼	4,312½	..... Prince Edward Island.....
.....	.....	.....	.....	..... Manitoba.....
2,000	.....	.....	2,000	..... British Columbia.....
135,702½	1,873,164	1,135,982¼	3,144,848¼	

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876.

Years ended 30th June, 1875-76.

CR.

Ex-Warehouse for Duty.		Ex-Warehouse to be Re-Warehoused elsewhere.	Ex-Warehouse for Exportation.	Loss by Deodorization, Waste, &c.	Free Entries for Light-houses.	Remaining in Warehouse.	Total.
Galls.	\$ cts.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.
1,313,266½	65,806 34	615,487	.....	388,083	10,000	109,831½	2,436,668
293,625	14,718 82	16,308	.....	2,721	16,026	35,052	363,732
182,830½	9,141 54	.....	.....	.....	.....	3,817½	186,648
208,900½	10,451 04	.....	1,368	.....	.....	8,303	218,571½
6,035	301 75	.....	.....	.....	.....	1,225	7,260
2,370	118 50	.....	.....	.....	.....	.....	2,370
5,471	273 55	.....	.....	.....	.....	2,400	7,871
2,012,498½	100,808 54	631,795	1,368	390,804	26,026	160,629	3,223,120½
786,451½	47,206 29	1,134,961½	47,246	76,634	.....	276,003½	2,321,296½
470,654½	28,713 76	.....	.....	.....	.....	12,762	483,416½
145,766¼	8,746 01	.....	.....	.....	.....	6,543	152,309¼
176,972	10,618 31	.....	.....	.....	.....	4,541½	181,513½
3,291¼	197 51	1,020½	.....	.....	.....	.....	4,312½
.....
2,000	120 00	.....	.....	.....	.....	.....	2,000
1,585,136½	95,601 88	1,135,982½	47,246	76,634	.....	299,850	3,144,848½

Total Excise Duty on Petroleum.

1875—Collected Ex-Manufactory and Ex-Warehouse with Licenses and Fees.....\$268,552 67
 1876— do do do 285,552 69

A. BRUNEL,
Commissioner.

APPENDIX A.—Continued.—MANUFACTURES IN BOND

No. 20.—RETURN of Manufactures for the Year ended 30th June, 1876.

Revenue Divisions.	Number of Licences.	Amount of Licence Fees collected.	Materials used.			Products of Manufactures.		Duty accruing on Goods warehoused.
			Proof Spirits.	Beer, Wine, Vinegar, &c.	Other Commodities.	Vinegar at 3-6 cts. per Gallon.	Methylated Spirits at 14-4 cts. per Gallon.	
<i>Imperial Measurement.</i>								
Hamilton	3	\$ 150	Gallons. 113,176-40	Gallons.	Gallons. 5,373-12	Gallons. 308,439-20	Gallons. 43,595-60	\$ cts. 17,381 57
Kingston.....	1	50	6,363 02	8,835	.....	25,135-00	.....	904 87
Sarnia	1	50	1,223 09	.....	.....	5,123-50	.....	184 45
Toronto.....	2	100	34,080-39	55,152	.....	143,955-00	.....	5,182 38
Windsor	1	50	3,141-44	.....	.....	14,250-70	.....	513 02
Montreal	1	50	7,428-97	3,475	Lbs. 9,384-00	25,132-80	.....	904 78
St. John, N.B.	1	50	15,505-27	.....	.....	61,838-00	.....	2,226 17
Halifax, N.S.	1	50	1,341-43	.....	.....	8,768-67	.....	315 67
Totals	11	550	182,260-01	67,462	{ 5,373-12 gals 9,384-00 lbs.	592,642-87	43,595-60	27,612 91

A. BRUNEL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876.

APPENDIX A.—Continued.—MANUFACTURES IN BOND.

No. 21 — COMPARATIVE STATEMENT of Manufactures for the Years ended June 30th, 1875 and 1876.

Province.	No. of Licenses.	Amount of License Fees.	Materials Used.				Products of Manufactures.		Duty accruing on Goods on Warehouse.
			Spirits at Proof.	Beer, Wine, Vinegar, &c.	Other Commodities.	Other Commodities.	Vinegar at 3-6 cents per Gallons.	Methylated Spirits at 14-4 cents per Gallon.	
1875.	No.		Gallons.	Gallons.	Lbs.	Gallons.	Gallon.	\$ cts.	
Ontario.....	8	400	268,343-46	52,438	.....	10,216-43	133,534-09	34,565 11
Quebec	2	100	16,529 77	7,368	79	.....	.....	1,582 01
New Brunswick	2	100	13,751-36	.....	.....	109-00	876-73	1,688 91
Nova Scotia.....	1	50	2,291-51	.....	.....	.....	.....	415 71
1876.									
Ontario	13	650	300,916-14	59,806	79	10,325-43	134,410-82	38,251 74	
Imperial Measurement.									
Ontario	8	400	157,984-34	63,987	.....	5,373-12	496,903-40	24,166 29
Quebec	1	50	7,428-97	3,475	9,384-00	.....	25,132-80	904 78
New Brunswick	1	50	15,505-27	.....	.....	.....	61,838-00	2,226 17
Nova Scotia.....	1	50	1,341-43	.....	.....	.....	8,768-67	315 67
	11	550	182,260-01	67,462	9,384-00	5,373-12	592,642-87	27,612 91	

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876.

A. BRUNEL,
Commissioner.

APPENDIX A.—Continued.—MANUFACTURES IN BOND.

No. 22.—WAREHOUSE RETURN for the Year ended 30th June, 1876.

Remaining in Warehouse from last year.		Placed in Warehouse.		Revenue Divisions.		Duties Collected Ex-Warehouse.			Exported, &c.		Remaining in Warehouse.			
Vinegar.	Methylated Spirits.	Vinegar.	Methylated Spirits.	Revenue Divisions.		Vinegar at 3-6 cents per Gallon.	Methylated Spirits at 14-4 cents per Gallon.	Duty.	Vinegar	Vinegar	Methylated Spirits.	Vinegar.	Methylated Spirits.	Domestic Liquors.
Gallons.	Gallons.	Gallons.	Gallons.			Gallons.	Gallons.	\$ cts.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
14,623-91	896-48	308,459-20	43,595-60	Hamilton	287,878-35	44,492-08	16,770 30			35,184-76				
19,755-00		25,135-00		Kingston	33,923-00		1,221 23			10,967-00				
4,450-00		5,123-50		Sarnia	6,160-50		221 78			3,413-00				
19,191-00		143,955-00		Toronto	143,511-00		5,166 34			16,010-00				
5,062-00		14,250-70		Windsor	15,007-90		540 26			4,304-80				
		25,132-80		Montreal	25,132-80		904 81							
2,204-00				Quebec						2,204-00				
8,969-00		61,838-00		St. John, N.B.	53,782-00		1,936 15		† 6,736	10,289-00				
5,753-00	167-09	8,768-67		Halifax, N.S.	14,521-67		522 76							167-09
80,007-91	896-48	592,642-87	43,595-60		579,917-22	44,492-08	27,283 63		10,361	82,372-56				167-09

† Destroyed by fire.

A. BRUNEL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876.

APPENDIX A.—Continued.—MANUFACTURES IN BOND
No. 23.—COMPARATIVE WAREHOUSE RETURN for the Years ended June 30th, 1875 and 1876.

Remaining in Warehouse from last Year.		Placed in Warehouse.			Years.	Received from other Divisions.—Vinegar.			Duty Collected Ex-Warehouse.				Exported—Vinegar.			Remaining in Warehouse.			
Vinegar.	Methylated Spirits.	Domestic Liqueurs.	Burning Fluid.	Vinegar.		Methylated Spirits.	Domestic Liqueurs.	Galls.	Galls.	Galls.	Galls.	Vinegar.	Methylated Spirits.	Domestic Liqueurs.	Duty.	Removed to other Divisions.	Vinegar.	Methylated Spirits.	Domestic Liqueurs.
Galls.	Galls.	Galls.	Galls.	Galls.	1875	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	\$	Galls.	Galls.	Galls.	Galls.	Galls.
43,090-69	896-48	299-50	47	737,413-90	1876	2,805	134,410-82	679,003-40	133,335-05	98-99	36,525-78	3,805	4,593-89	1898	10,361	8,372-56	167-09	1,075-77	0-51
					<i>Imperial Measurement</i>					† 47-00									

† Burning Fluid.
‡ By Order in Council.

1875 Total Duty collected Ex-Warehouse and on Licenses \$37,175 78
1876 do do do do 27,833 63

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876.

A. BRUNEL,
Commissioner.

CANALS.

APPENDIX A.—Continued.—CANALS.

No. 24.—GENERAL STATEMENT showing the Quantity of each Article transported on the Welland Canal, and the Amount of Revenue collected during the Fiscal Year ended 30th June, 1876.

Articles.	From Canadian Ports.		From Canadian to United States Ports.		From United States Ports.		From United States to Canadian Ports.		Tons.		Total Tons.	Amount of Tolls. \$ cts
	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.		
Ashes, Pot and Pearl	2	155							2	410	412	72 25
Apples		1,843			1			54	1,147	1,843	2,990	287 79
Agricultural Products not enumerated, Vegetable	192	355			9			4	192	368	560	86 50
Agricultural Products not enumerated, Animal	4		4					5	8	5	13	4 20
Agricultural Implements	7		15		9		1		24	10	34	13 40
Barley	406	162	33,197						36,244	813	37,057	7,320 80
Bricks	275	100			5			92	275	197	472	57 83
Bones	120								120		120	24 00
Baggage					2			1	10	3	13	5 20
Beer	6		18		1				79	1	80	30 25
Brimstone, Crude					4				4		4	1 60
Cement and Water Lime	95		11						277	16	293	51 90
Clay, Lime and Sand	50	720	89		4		8	14	143	881	1,024	191 81
Coal	184	52			6,030		106,594	161	215,727	112,676	328,403	63,512 87
Corn	272	382			52,164		66,708		272	119,234	119,506	23,852 30
Cattle	1				1		1		5	2	7	1 38
Cotton, Raw												
Coffee	1											0 05
Crockery	7		5						12		12	
Dye Wood and Dye Stuffs	16								150		150	57 90
Earthenware	54	1	23		2				85	3	88	28 75
Fish	54		6		5				63	5	68	5 76
Flax and Hemp												0 60
Flour	17	12,324			3,077		358			15,769	15,769	72
Furniture		1	5		113		11		41	125	163	61 05
Gypsum		1,159								2,046	2,046	129 81
Glass, Window	37		29						66		66	22 15
Glassware	2		4		5		1		3		12	4 10
Hay, Pressed	50	9	207						257	9	266	46 63

Hogs	7	17	16	4	24	20	44	8 77
Horses	4,610	8,440	105	105	13,050	105	105	21 00
Hides and Skins, Horns and Hoofs	351	2	63	9	1,496	27	13,115	655 75
Ice	1,143	2	18	247	1,741	270	1,523	304 60
Iron, Railway	404	1,741	87	1,646	2,435	1,740	2,505	433 76
do Pig	350	2,052	23	36	3,147	392	4,887	915 41
do all other	7	30,828	382		32,171		32,563	1,628 15
Iron Ore								
Kyrolite or Chemical Ore, and other Ore, except Iron								
Lard and Lard Oil	10		16		10	16	26	3 45
Meats, all kinds	2		350	469	2	1,153	1,155	192 75
Meats, other than Pork	10		6	2		18	18	3 60
Marble	6	817			825		825	329 30
Manilla	2	17	2		24	2	26	8 65
Molasses	21		84	305	35	389	35	11 30
Nails	132	16	4,511	8,493	180	14,553	569	205 50
Oats	1,519	58	2,150	34	130	2,187	2,317	2,889 13
Oil, in Barrels	72	3				3	3	0 60
Oil Cake								
Pease	1,507	14	228	28	14	2,289	2,303	400 60
Potatoes	25	1	236	44	26	296	296	0 83
Pork	16	326			377	5	382	69 13
Paint	5	23			58	6	25	143 35
Pitch and Tar	2		3	3	58	6	64	14 00
Rags			643			643	643	128 60
Rye		7			48		48	8 55
Rosin	2							
Salt	60	17,091	65	5,726	17,224	213	17,437	3,475 51
Stone intended for Cutting	3	9	61	498		5,791	5,803	1,159 83
do wrought	2	14			121	573	694	275 10
do not suitable for Cutting, unwrought	525	473	41		1,051	4,099	5,150	262 86
Seeds, all kinds						41	41	8 20
Sheep					1		1	0 20
Soda Ash	102	60			559		559	211 50
Steel	20	42	1	2	62	17	79	20 05
Sugar	200	15			294		294	74 95
Spirits	27	122	119	151	253	350	603	218 95
Tobacco, Raw		1	4	7	8	11	12	2 40
Tallow		8	2		1	2	10	2 00
Tin	41				60		60	17 00
Turpentine	1							0 05
Vinegar	5		1	1	13	2	15	4 40
Wheat	6,202	1,147	117,337	117,510	6,202	254,828	261,030	50,326 09
White Lead	37				37		37	10 95
Whiting	14	11			26		26	5 50
Wool			31			31	31	6 20

No. 24.—GENERAL STATEMENT showing the Quantity of each Article transported, &c.—Concluded.

Articles.	From Canadian to Canadian Ports.		From Canadian to United States Ports.		From United States to United States Ports.		From United States to Canadian Ports.		Tons.		Total Tons.	Amount of Tolls. \$ cts.
	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.		
All other Goods and Merchandise not enumerated.....	960	149	192	7	2,284	228	110	254	3,546	638	4,184	1,427 63
Bark.....	204	1	61		387	12	212	2	864	15	879	140 17
Barrels, Empty.....												125
Boat Knees.....												3 41
Floats.....												2,697 32
Firewood, in Vessels.....	3,063	52,905		495				9	3,063	53,409	56,472	
Firewood, in Rafts.....												42 16
Hoops.....		24				147			5	171	176	
Hop Poles.....			5									
Lumber, Sawm, in Vessels.....	11,874	8,123	54	1,873		46,342		5,006	11,928	61,344	73,272	11,195 77
do Rafts.....		33								33	33	5 85
Masts, Spars and Telegraph Poles, in Vessels.....		8	250						250	8	258	38 08
Masts, Spars and Telegraph Poles, in Rafts.....												
Railway Ties, in Vessels.....	22	148		408								76 87
do Rafts.....												
Saw Logs.....	373	7,706		742				245	373	8,693	9,066	482 77
Staves and Headings, barrel.....		191		137		125				453	453	56 10
do pipe.....		562		570		949		3,732		5,833	5,833	1,092 20
do West India.....		48						874		922	922	172 54
Staves, Salt Barrel.....		86				177				177	177	28 08
Shingles.....	36					123		1	36	210	246	127 08
Split Post and Fence Rails, in Vessels.....	90	2							98	2	100	7 97
Split Posts and Fence Rails, in Rafts.....												
Timber, Square, in Vessels.....	80	7,200		1,666		6,194		46,696	80	63,646	63,726	9,644 75
do Rafts.....		386				20				406	406	27 52
Traverses.....												
Woodware and Wood partly manufactured.....	12	190				41			53	285	338	75 50
Total Freight paying Tolls.	28,001	121,686	41,860	9,862	274,543	242,152	10,923	368,161	355,327	741,871	1,097,198	189,813 19

Iron, Iron Ore, &c., having paid full Toll on the St. Lawrence, Ottawa and Rideau Canals, Free Timber assessed Free from Welland to Port Robinson

Grand Total

3,615

450

31,616

13,037

54,897

9,862

7,502

282,045

242,152

10,923

368,161

379,481

24,154

450

742,321

1,121,802

Total Tolls on Vessels 23,067 06
do Passengers 186 43
do Free Goods
Fines, Damages and other Receipts \$2,500 70

Total Revenue, exclusive of Hydraulic Rents 2,260 13

215,326 81

INLAND REVENUE DEPARTMENT,
 OTTAWA, 31st July, 1876.

A. BRUNEL,
 Commissioner.

APPENDIX A.—Continued.—CANALS.

No. 25.—GENERAL STATEMENT showing the Quantity of each Article transported on the St. Lawrence Canals, and the Amount of Revenue collected during the Fiscal Year ended 30th June, 1876.

Articles.	From Canadian to Canadian Ports.		From Canadian to United States Ports.		From United States to United States Ports.		From United States to Canadian Ports.		Tons.		Total Tons.	Amount of Tolls. \$ cts.
	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.		
	Ashes, Pot and Pearl	31	1,334			15	104			46			1,469	1,515	255 45
Apples	52	8,035	2						54	8,036	8,090	1,201 38
Agricultural Products not enumerated, Vegetable	641	682	7						648	682	1,330	139 80
Agricultural Products not enumerated, Animal	170	1,795	412	50	45	5			647	1,850	2,497	242 01
Agricultural Implements	176	53				1			176	54	230	28 14
Barley	63	5,525		259					63	5,784	5,847	469 89
Bricks	4,734	458	43		100		156		5,033	468	5,491	285 46
Bones	119	651	212	419					331	1,070	1,401	197 07
Baggage	202	523							202	523	725	123 85
Beer	291	83	55						346	183	429	107 53
Brimstone, Crude												
Cement and Water Lime	844	50	281			4	153	1,921	1,278	1,975	3,253	537 72
Clay, Lime and sand	2,091	447	140			127	2,360	80	4,591	654	5,245	232 93
Coal		6,470	256					16,481	9	23,207	23,216	2,977 65
Corn	222	14,603	78		3	83		666	303	15,352	16,655	1,894 54
Cattle	60	711			2				62	711	773	51 72
Cotton, Raw												
Coffee	12	2					4		16	2	18	3 00
Crockery	527	4	7						534	4	538	110 01
Dye Wood and Dye Stuffs	13	4					23		36	4	40	4 45
Earthenware	809	4	9						818	4	822	182 79
Fish	1,715	43	58	8					1,773	51	1,824	221 70
Flax and Hemp							45		53	1	54	2 93
Flour	2,356	21,191				14		410	2,366	21,615	23,971	3,423 25
Furniture	182	63	1						183	63	246	34 29
Gypsum	1,760	80	450						2,210	80	2,290	99 50
Glass, Window	1,125	36	26						1,151	36	1,187	254 02
Glassware	259	353							259	353	612	122 53
Hay, Pressed	925	119							925	119	1,044	62 62

No. 25.—GENERAL STATEMENT showing the Quantity of each Article transported, &c.—Continued.

Articles.	From Canadian to Canadian Ports.		From Canadian to United States Ports.		From United States to United States Ports.		From United States to Canadian Ports.		Tons.		Total Tons.	Amount of Tolls.
	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.		
All other Goods and Merchandise not enumerated.....	8,782	2,654	372	80	322	598	854	72	10,330	3,404	13,734	2,301 40
Bark.....	.....	33	.....	.....	.....	.....	.....	.....	33	.....	33	2 38
Barrels, Empty.....	611	126	23	.....	20	4	.....	.....	654	130	784	110 68
Boat Knees.....	51	.....	.....	.....	.....	.....	.....	.....	51	.....	51	1 01
Floats.....	.....	5,324	.....	.....	.....	.....	.....	.....	.....	5,324	5,324	93 17
Firewood, in Vessels.....	2,442	69,966	360	.....	36	.....	.....	.....	2,838	69,966	72,804	2,381 60
do in Rafts.....	.....	8	.....	.....	.....	.....	.....	.....	.....	90	90	1 88
Hoops.....	.....	8	.....	.....	6	.....	.....	.....	6	.....	16	2 10
Hop Poles.....	167	.....	1,068	301	.....	.....	.....	.....	1,225	301	1,526	80 50
Lumber, sawn, in Vessels.....	9,732	38,540	.....	10,855	.....	719	.....	708	9,732	45,822	55,554	3,770 51
do do Rafts.....	218	6,863	.....	.....	.....	.....	.....	.....	218	6,863	7,071	.....
Masts, Spars and Telegraph Poles, in Vessels.....	50	.....	.....	.....	.....	.....	.....	.....	50	.....	50	0 63
Masts, Spars and Telegraph Poles, in Rafts.....	40	15,220	.....	.....	.....	.....	.....	.....	40	15,220	15,260	381 50
do do Rafts.....	.....	438	.....	99	.....	.....	.....	.....	.....	537	537	17 09
Saw Logs.....	.....	9,943	.....	.....	.....	.....	.....	.....	.....	9,943	9,943	227 19
Staves and Headings, barrel.....	.....	1,482	.....	.....	75	.....	.....	.....	75	1,482	1,557	119 09
do do pipe.....	.....	2,112	.....	.....	.....	.....	.....	.....	.....	2,112	2,112	231 75
do do West India.....	.....	572	.....	.....	.....	.....	.....	.....	.....	572	572	75 00
Staves, salt barrel.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Shingles.....	34	2	.....	.....	7	.....	.....	.....	41	2	43	7 35
Split Posts and Fence Rails, in Vessels.....	.....	5	.....	.....	.....	.....	.....	.....	.....	5	5	0 60
do in Rafts.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Split Posts and Fence Rails, in Rafts.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Timber Square, in Vessels.....	50	1,824	.....	.....	.....	.....	.....	.....	50	1,824	1,874	92 63
do in Rafts.....	40	17,792	.....	.....	.....	.....	.....	.....	40	17,792	17,832	498 30
Traverses.....	.....	11,709	.....	.....	.....	.....	.....	.....	.....	11,709	11,709	30 47
Woodenware and Wood partly manufactured.....	303	308	.....	.....	.....	.....	.....	.....	303	308	611	200 00
Total Freight paying Tolls...	113,144	424,663	8,845	12,417	720	3,763	20,386	20,782	143,095	461,624	604,719	56,932 97

Coal, Free by Order in Council.....	23,926					80,767	109,693	108,693
Wheat, having paid full Toll on the Welland Canal, Free.....	124,199					1,720	125,919	125,919
do do	56,300					2,597	58,897	58,897
do do	7,501					185	7,686	7,686
do do	2,215						2,215	2,215
do do	6,785					469	7,254	7,254
Iron Ore, having paid full Toll on the Chambly Canal, Free.....								
Iron Pig, Free, as per Order in Council.....	1,170						1,170	1,170
Kryolite, Free.....								
Petroleum, Free.....								
Grand Total Freight.....	142,070	8,845	12,417	720	3,763	101,153	252,788	917,553
<p>Total Tolls on Vessels..... 14,638 12</p> <p>do Passengers..... 2,408 66</p> <p>do Free Goods..... \$35,413 03</p> <p>Fines and Damages..... 1,964 00</p> <p>Wharfage and Storage..... 11,266 68</p> <p>Winterage, Basin Dues and other Receipts .. 1,323 84</p> <p>Total Revenue, exclusive of Hydraulic Rents \$86,534 27</p>								

A. BRUNEL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876.

APPENDIX A.—Continued.—CANALS.

No 26.—GENERAL STATEMENT showing the quantity of each Article transported on the Burlington Bay Canal, and the amount of Revenue collected during the Fiscal Year ended 30th June, 1876

Articles.	From Canadian to Canadian Ports.		From Canadian to United States Ports.		From United States to United States Ports.		From United States to Canadian Ports.		Tons.		Total Tons.	Amount of Tolls. \$ cts.
	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.		
Ashes, Pot and Pearl												
Apples		316									1,417	
Agricultural Products, not enumerated, Vegetable.		1,210		1,101							1,210	
Agricultural Products, Animal.	7	6							7	6	13	
Agricultural Implements	18	79							18	79	97	
Barley	2	133							2	133	135	
Bricks	60	709		4,214					60	4,923	4,983	
Bones	98	5						40	138	5	138	
Baggage	46	31							46	31	77	
Beer	102	2							102	2	104	
Brimstone, Crude	12										111	
Cement and Water Lime	38							99	111		111	
Clay, Lime and Sand	450							1,302	1,340		1,340	
Coal								33,115	33,565		33,565	
Corn												
Cattle	1								1		2	
Cotton, Raw												
Coffee												
Crockery	28								28		28	
Dye Wood and Dye Stuffs	19								19		19	
Earthenware	347								347		360	
Fish	243								243		243	
Flax and Hemp												
Flour		3,656									3,656	
Furniture	18	5							18	5	23	
Gypsum	1										1	
Glass, Window	248								248		257	
Glassware	164	331							164	331	495	
Hay, Pressed												
Hogs												

No. 26.—GENERAL STATEMENT showing the Quantity of each Article transported, &c.—Continued.

Articles.	From Canadian to Canadian Ports.		From Canadian to United States Ports.		From United States to United States Ports.		From United States to Canadian Ports.		Tons.		Total Tons.	Amount of Tolls. \$ cts.
	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.		
All other Goods and Merchandise not enumerated.....	3,814	1,199					75		3,889	1,199	5,088	
Bark												
Barrels, Empty	8	2							8	2	10	
Boat Knees												
Floata	615								615		615	
Fire Wood, in Vessels.....												
do Rafts.....												
Hoops												
Hop Poles.....	906											
Lumber, sawn in Vessels.....	129			1,624			105		1,011	1,763	2,764	
do Rafts.....												
Masts, Spars, and Telegraph Poles in Vessels												
Masts, Spars, and Telegraph Poles in Rafts.....				621						621	621	
Railway Ties, in Vessels		100										
do Rafts.....												
Saw Logs												
Staves and Headings, Barrel.....												
do do Pipe.....												
do do West India.....												
Staves, Salt Barrel												
Shingles												
Split Posts and Fence Rails, in Vessels		5								5	5	
Split Posts and Fence Rails, in Rafts												
Timber, Square, in Vessels	1,060			55							1,115	
do Rafts	9,184										9,184	
Traverses												

APPENDIX A.—Continued.—CANALS.

No 27.—GENERAL STATEMENT showing the Quantity of each Article transported on the Ottawa Canals, and the amount of Revenue collected, during the Fiscal Year ended 30th June, 1876.

Articles.	From Canadian to Canadian Ports.		From United States to United States Ports.		From United States to Canadian Ports.		Tons.	Total Tons.	Amount of Tolls. \$ cts.
	Up.	Down.	Up.	Down.	Up.	Down.			
Ashes, Pot and Pearl									
Apples	15	116					116	116	18 73
Agricultural Products not enumerated, Vegetable.....	35	4					35	19	0 73
Agricultural Products, Animal	1	347					1	348	2 22
Agricultural Implements.....	4	13					4	17	26 30
Barley	35	401					35	401	1 94
Bricks	38	80					38	115	17 67
Bones	132	144					132	276	3 42
Baggage.....	122	22					122	144	20 43
Beer									8 23
Brimstone, Crude.....									3 68
Cement and Water Lime	4	41					4	45	112 64
Clay, Lime and Sand	79	1,680					79	1,759	
Coal									0 07
Corn	7	396					7	403	26 95
Cattle									
Cotton, Raw									
Coffee									
Crockery		20						20	1 00
Dye Wood and Dye Stuffs	1	7					1	8	0 68
Earthenware	14	30					14	44	1 32
Fish									
Flax and Hemp	113	13					113	126	4 51
Flour	7	25					7	32	3 80
Furniture									2 60
Gypsum									
Glass, Window									
Glassware	1	12					1	12	1 10
Hay, Pressed									0 05
Hors	49						49	49	3 38

	75	105				75	105	180	7 96
Horses									
Hides and Skins, Horns and Hoofs									
Ice		42					42	42	3 46
Iron, Railway	20						20	20	1 23
do Pig	58						58	78	6 27
do all other	113		10			210	113	323	14 73
Iron Ore									
Kryolite or Chemical Ore, and other Ore, except Iron		135		70			205	205	10 25
Lard and Lard Oil		5					5	5	0 44
Meals, all kinds	2	527				2	527	529	44 70
Meats, other than Pork		6					6	6	0 41
Marble									
Manilla		5					5	5	0 25
Molasses	2						2	2	0 35
Nails	16					16		16	1 05
Oats		329					329	329	22 39
Oil, in Barrels	8	6				8	6	14	0 70
Oil Cake									
Peas	2	2,069				2	2,069	2,071	143 23
Potatoes	1	145				1	145	146	9 96
Pork	30	25				30	25	55	2 54
Paint									
Pitch and Tar	1	16				1	16	17	2 36
Rags		2					2	2	0 28
Rye									
Rosin									
Salt	26	23				26	23	49	1 79
Stone intended for Cutting		2,548					2,548	2,518	199 26
do Wrought	4					4		4	0 20
do not suitable for Cutting, unwrought									
Seeds, all kinds	2	4				2	4	6	0 34
Sheep		176					176	176	12 11
Soda Ash									
Steel									
Sugar	31	18				31	18	49	3 48
Spirits	23	1				23	1	24	1 25
Tobacco, Raw									
Tallow		6					6	6	0 50
Tin									
Turpentine									
Vinegar									
Wheat	1	6				1	6	7	0 50
White Lead									
Whiting									
Wool		1					1	1	0 07

No 27.—GENERAL STATEMENT showing the Quantity of each Article transported, &c.—Continued.

Articles.	From Canadian to Canadian Ports.		From Canadian to United States Ports.		From United States to United States Ports.		From United States to Canadian Ports.		Tons.		Total Tons.	Amount of Tolls. \$ cts.
	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.		
All other Goods and Merchandise not enumerated.....	400	305							400	305	705	51 61
Bark.....		165								165	165	20 28
Barrels, Empty.....	1								1		1	0 01
Boat Knees.....		2,359								2,359	2,359	21 15
Floats.....	300	132,168		436					300	132,603	132,903	4,352 67
Firewood, in Vessels.....		723								723	723	8 86
do in Rafts.....		2								2	2	0 20
Hoops.....												
Hop Poles.....	22	128,937							22	276,893	276,915	24,776 12
Lumber, sawn, in Vessels.....		7,320		147,966						7,320	7,320	170 52
do do Rafts.....												
Masts, Spars and Telegraph Poles, in Vessels.....												
Masts, Spars and Telegraph Poles, in Rafts.....												
Railway Ties, in Vessels.....												
do do Rafts.....												
Saw Logs.....		5,013								5,013	5,013	257 18
Staves and Headings, Barrel do do West India.....		568								568	568	57 30
Staves, salt barrel.....		186								186	186	43 01
Shingles.....												
Split Posts and Fence Rails, in Vessels.....		22								22	22	3 41
Split Posts and Fence Rails, in Rafts.....												
Timber, square, in Vessels.....												
do do Rafts.....		2,160								2,160	2,160	27 51
Traverses.....		285								285	285	0 56

	1	2				1	2	3	0 70
Woodenware and Wood partly manufactured									
Total Freight paying Tolls...	1,738	290,089	148,461	10		1,748	438,550	440,298	30,547 38
Coal, per Order in Council, free	227			100		327		327	
Grand Total Freight.....	1,965	290,089	148,461	110		2,075	438,550	440,625	
<p>Total Tolls on Vessels</p> <p>do Passengers</p> <p>do Free Coal</p> <p>Fines and Damages</p> <p>Other Receipts</p>									
									4,013 27
									238 30
									36 00
									36 00
Total Revenue from all sources									34,867 95

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876.

A. BRUNEL,
Commissioner.

APPENDIX A.—Continued.—CANALS.

No. 28 —GENERAL STATEMENT showing the Quantity of each Article transported on the Chambly Canal, and the amount of Revenue collected during the Fiscal Year ended 30th June, 1876.

Articles.	From Canadian to Canadian Ports.		From Canadian to United States Ports.		From United States to United States Ports.		From United States to Canadian Ports.		Tons.		Total Tons.	Amount of Tolls. \$ cts.
	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.		
Ashes, Pot and Pearl									1,506		1,506	150 60
Apples	5	80	19						24	915	939	93 90
Agricultural Products not enumerated, Vegetable.	473	211							473	211	684	23 46
Agricultural Products, Animal.	130	65							130	66	196	6 67
Agricultural Implements.	144	81	3,736						3,736	5	5	0 50
Barley									144	420	564	344 27
Bones			82						82		82	8 20
Baggage	15	5							15	5	20	0 76
Beer												
Brimstone, Crude.												
Cement and Water Lime.	1,531	25							1,531	20	2,000	2 00
Clay, Lime and Sand		60								1,875	3,406	334 08
Coal										118,762	118,822	11,824 74
Corn		81							2	81	83	2 82
Cattle												
Cotton, Raw												
Coffee												
Crockery												
Dy Wood and Dye Stuffs												
Earthenware	1								1		1	0 04
Fish	1								1		1	0 10
Flax and Hemp												
Flour	268	40							268	54	322	11 90
Furniture	1	2							1	6	7	0 57
Gypsum	218								218		218	7 28
Glass, Window.												
Glassware												
Hay, Pressed	149	164	350						499	23	663	2 30
Hogs										164		53 08

	1	12	42				1	12	13	0 45
Horses	1						1		13	
Hides and Skins, Horns and Hoofs			42				42		42	4 20
Ice										
Iron, Railway							2,352	2,352	2,352	235 20
do do Pig			208				482	482	746	73 11
do all other	56						7,002	7,002	7,002	350 10
Iron Ore										
Kryolite or Chemical Ore, and other Ore, except Iron										
Lard and Lard Oil	10	60					10	60	70	2 34
Meats, all kinds							5	5	5	0 50
Meats, other than Pork							83	83	83	15 73
Marble										
Manilla										
Molasses	9						5,330	5,330	5,339	633 31
Nails							70	70	70	7 00
Oats	265	2,342	44				309	2,242	2,681	297 96
Oil in Barrels								168	168	16 80
Oil Cake		921						921	921	34 47
Pease		3						3	3	0 20
Potatoes		1						1	1	0 04
Pork								34	34	3 40
Paint								1,408	1,408	140 80
Pitch and Tar		1						11	11	1 07
Rags										
Rye										
Rye										
Rosin										
Salt	923		21				1,325	1,325	1,325	132 50
Stone intended for Cutting	79						944	944	944	80 91
do wrought	1						3,890	3,890	3,969	385 28
do not suitable for Cutting, unwrought							2	2	3	0 24
Seeds, all kinds								235	235	17 00
Sheep										
Soda Ash		308						308	308	10 45
Steel										
Sugar										
Spirits										
Tobacco, raw										
Tallow										
Tin										
Turpentine										
Vinegar										
Wheat										
White Lead										
Whiting		2						2	2	0 20
Wool										

No. 28.—GENERAL STATEMENT showing the Quantity of each Article transported, &c.—Concluded.

Articles.	From Canadian Ports.		From United States Ports.		From United States to Canadian Ports.		Tons.		Total Tons.	Amount of Tolls. \$ cts.
	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.		
	All other Goods and Merchandise not enumerated.....	25	15					244			2,163	2,397	245 56
Bark.....										
Barrels, Empty.....										
Boat Knees.....							6		6	1 20
Floata.....										
Firewood, in Vessels ..	330	2,916	303				792	4,370	5,162	130 06
do in Rafts.....										
Hoops.....										
Hop Poles.....										
Lumber, Sawn, in Vessels ..	2,039	36	44,063				46,102	36	46,138	2,725 89
do Raft ..										
Masts, Spars and Telegraph Poles, in Vessels ..	49						49		49	0 87
Masts, Spars and Telegraph Poles, in Rafts ..										
Railway Ties, in Vessels ..										
do Rafts ..										
Saw Logs ..			6,938				6,938	9	6,947	554 72
Staves and Headings, Barrel ..										
do do ..										
do do West India.										
Staves, Salt Barrel ..										
Shingles ..	34	10					35	10	45	11 28
Split Posts and Fence Rails, in Vessels ..										
Split Posts and Fence Rails, in Rafts ..	1						1		1	0 20
Timber, Square, in Vessels ..										
do Rafts ..			5,968				5,968		5,968	596 48
Traverses ..			395				395		395	7 90

APPENDIX A.—Continued.—CANALS.

No. 29.—GENERAL STATEMENT showing the Quantity of each Article transported on the Rideau Canal, and the Amount of Revenue collected during the Fiscal Year ended 30th June, 1876.

Articles.	From Canadian to Canadian Ports.		From Canadian to United States Ports.		From United States to United States Ports.		From United States to Canadian Ports.		Tons.		Total Tons.	Amount of Tolls. \$ cts.
	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.		
	Ashes, Pot and Pearl	3	41							3			41	44	9 81
Apples		4								4	4	0 20
Agricultural Products not enumerated, Vegetable												
Agricultural Products, not enumerated, Animal												
Agricultural Implements	349	694							349	694	1,043	74 09
Barley	28	63							28	63	91	13 67
Bricks	144	540							144	540	144	3 62
Bones	104	60							104	60	60	19 60
Beer	8	1							8	1	9	2 35
Brimstone, Crude	32	19							32	19	51	0 99
Cement and Water Lime	56	131							56	131	187	7 71
Coal	289	3,229							289	3,229	3,229	13 01
Corn		46								46	46	152 15
Cattle	2	1							2	1	3	1 66
Cotton, Raw												0 09
Coffee	2	14							2	14	16	2 30
Crockery		1								1	1	0 18
Dye Wood and Dye Stuffs	26	20							26	20	46	5 82
Earthenware	366	32							366	32	397	10 45
Fish												
Flax and Hemp												
Flour	168	191							168	191	349	11 31
Furniture	18	25							18	25	43	4 96
Gypsum	86	162							86	162	248	10 88
Glass, Window	34	34							34	34	34	3 01
Glassware	3	10							3	10	13	2 04
Hay, pressed												

Hogs	1	1	0 03
Horses	1	5	0 18
Hides and Skins, Horns and Hoofs	34	34	1 04
Iron, Railway	4	4	.....
do Pig	155	155	3 99
do all other	299	299	934
Iron Ore	7,420	7,420	29 26
Kryolite or Chemical Ore, and other Ore, except Iron	884	884	371 00
Lard and Lard Oil	18	18	58 45
Meals, all kinds	521	521	0 53
Meats, other than Pork	1	1	26 10
Marble	6	6	0 05
Manilla	11	11	0 53
Molasses	53	53	2 74
Nails	152	152	4 79
Oats	3	21	16 07
Oil, in Barrels	689	689	12 88
Oil, in Barrels	77	77	63 88
Oil Cake	2	2	0 05
Pease	9	4	0 05
Potatoes	11	11	0 31
Pork	37	37	0 31
Paint	11	11	1 36
Pitch and Tar	2	2	0 97
Rags	6	6	0 36
Rye	125	125	0 72
Rosin	5	5	3 18
Salt	418	418	0 45
Stone intended for Cutting	70	263	19 99
do Wrought	5	70	1 75
do not suitable for Cutting, unwrought	18	5	0 71
Seeds, all kinds	5	18	0 27
Sheep	1	5	0 25
Soda, Ash	18	1	0 03
Steel	1	18	1 59
Sugar	400	1	0 09
Spirits	74	41	441
Tobacco, Raw	4	51	40 69
Tallow	27	74	12 30
Tin	4	4	0 10
Turpentine	4	27	2 44
Vinegar	10	4	1 88
Wheat	3	146	7 91
White Lead	1	1	0 09
Whiting	6	6	0 63
Wool	80	12	2 55

No. 29.—GENERAL STATEMENT showing the Quantity of each Article transported, &c.—Continued.

Articles.	From Canadian to Canadian Ports.		From Canadian to United States Ports.		From United States to United States Ports.		From United States to Canadian Ports.		Tons.		Total Tons.	Amount of Tolls. \$ cis.
	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.		
All other Goods and Merchandise not enumerated.....		463							635	463	1,098	126 91
Bark.....	91	26							91	26	117	2 96
Barrels, Empty.....	65	32							65	32	97	4 78
Boat Knees.....												
Floats.....	2,320	3,711							2,320	3,711	6,031	209 75
Firewood, in Vessels.....	74,868	17,016							74,868	17,016	91,884	1,699 65
do in Rafts.....	196	150							126	150	276	5 76
Hoops.....	1	2							1	2	3	0 28
Hop Poles.....	793	9							793	9	802	63 76
Lumber, Sawn, in Vessels.....	8,349	1,419							8,349	1,419	9,768	344 26
do do Rafts.....	96								96		96	4 15
Masts, Spars, and Telegraph Poles, in Vessels.....	80								80		80	4 00
Masts, Spars, and Telegraph Poles, in Rafts.....	473								473		473	29 50
Railway Ties, in Vessels.....												
do do Rafts.....	4,409	3,280							4,409	3,280	7,689	181 59
Saw Logs.....		1,331								1,331	1,331	42 65
Staves and Heading, Barrel.....												
do do Pipe.....												
do do West India.....	202	7							202	7	209	64 29
Shingles.....												
Split Posts and Fence Rails, in Vessels.....	71	2							71	2	73	11 11
Split Posts and Fence Rails, in Rafts.....	1								1		1	0 13
Timber, Square, in Vessels.....	340	129							340	129	469	0 36
do do Rafts.....	780	5,440							780	5,440	6,220	9 69
Traverses.....												
Woodenware and Wood partly manufactured.....	49	16							49	16	65	72 88
Total Freight paying Tolls.....	106,108	41,058							106,108	41,058	147,166	3,936 18

Coal, Free, per Order in Council...	3,352										3,352		
Grand Total Freight.....	109,460	41,058									109,460	41,058	150,518
Total Tolls on Vessels													1,728 70
do Passengers													49 80
Free Coal													264 75
Wharfage and Storage													174 00
Fines and Damages													
Winterage													
Other Receipts.....													883 85
Total Revenue, exclusive of Hydraulic Rents													6,153 43

INLAND REVENUE DEPARTMENT,
 OTTAWA, 31st July, 1876.

A. BRUNEL,
 Commissioner.

APPENDIX A.—Continued.—CANALS.

No. 30.—GENERAL STATEMENT showing the Quantity of each Article transported on the St. Peter's Canal, and the amount of Revenue collected, during the Fiscal Year ended 30th June, 1876.

Articles.	From Canadian to Canadian Ports.		From United States to United States Ports.		From United States to Canadian Ports.		Tons.		Total Tons.	Amount of Tolls.
	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.		
Coal	305	4,335					305	4,335	4,640	\$ 46 40
Fish	58	1,530					58	1,530	1,588	15 88
Flour.....	863	4					863	4	867	8 67
Other Agricultural Products.....	498	162					498	162	660	6 60
Merchandise	671	4,840					671	4,840	5,511	55 11
Lumber	244	976					244	976	1,220	12 20
Total.....	2,639	11,847					2,639	11,847	14,486	144 86
Total Tolls on Vessels.....										510 04
Total Revenue from all sources.....										654 90

A. BRUNEL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876.

APPENDIX A.—Continued.—CANALS.

No. 31.—GENERAL STATEMENT showing the Quantity of each Article transported on the Newcastle District Canals, and the Amount of Revenue collected, during the months of May and June, 1876.

Articles.	From Canadian to Canadian Ports.		From Canadian to United States Ports.		From United States to United States Ports.		From United States to Canadian Ports.		Tons.		Total Tons.	Amount of Tolls. \$ cts.
	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.		
Firewood.....	855	90							855	90	945	15 75
Lumber Sawed.....	3,872								3,872		3,872	23 21
Saw Logs.....	107								107		107	2 00
Railway Ties.....	132								132		132	5 38
Split Posts and Fence Rails.....	10								10		10	0 50
Traverses.....	52								52		52	0 65
Square Timber.....	100	50							100	50	150	1 50
Shingles.....	48								48		48	4 35
Total.....	5,176	140							5,176	140	5,316	53 34
Total Tolls on Vessels.....												46 50
Other Receipts.....												0 50
Total Revenue from all sources.....												100 34

A. BRUNEL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876.

APPENDIX

No. 32.—STATEMENT of Traffic on the undermentioned Canals, and the

Articles.	Welland Canal.		St. Lawrence Canals.		Chambly Canal.	
	Tons.	Tolls.	Tons.	Tolls.	Tons.	Tolls.
<i>Class No. 1.</i>		\$ cts.		\$ cts.		\$ cts.
Canadian Vessels, steam.....	127,187	2,813 03	398,490	5,099 43	66,066	310 22
United States Vessels, steam	95,482	2,363 54	20,831	226 31	392	5 84
Canadian Vessels, sail.....	459,081	9,074 93	772,769	8,115 87.	62,168	965 63
United States Vessels, sail..	396,054	8,815 56	118,152	1,196 51	113,105	1,528 93
Total, Class No. 1.....	1,077,804	23,067 06	1,310,242	14,638 12	241,731	2,810 62
<i>Class No. 2.</i>	No.		No.		No.	
Passengers	5,735	186 43	40,381	2,408 66	5,479	92 29
<i>Class No. 3.</i>	Tons.		Tons.		Tons.	
Bricks	472	57 83	5,491	285 46	564	39 45
Cement and Water Lime....	293	54 90	3,253	537 72	20	2 00
Clay, Lime and Sand.....	1,024	191,81	5,245	232 93	3,406	334 06
Coal.....	323,403	63,512 87	23,216	2,977 65	118,822	11,824 74
Fish.....	68	5 76	1,824	221 70	1	0 10
Gypsum	2,046	129 81	2,290	99 50	218	7 28
Iron, Railway	1,523	304 60	31,929	3,967 25	2,352	235 20
do Pig.....	2,505	433 76	17,230	1,927 67		
do all other.....	4,887	915 41	8,814	1,035 37	746	73 11
Salt.....	17,437	3,475 51	6,588	894 80	944	80 91
Stone, for cutting	5,893	1,159 83	4,827	232 30	3,969	385 28
Apples.....	2,990	287 79	8,090	1,201 38	939	93 90
Barley.....	37,057	7,320 80	5,847	469 89	3,736	344 27
Corn.....	119,506	23,852 30	15,655	1,894 54		
Cotton, Raw.....						
Flax and Hemp	3	0 60	54	2 93		
Flour.....	15,759	1,242 72	23,971	3,423 25	322	11 90
Hay, Pressed.....	266	46 63	1,044	82 62	663	53 09
Meals, all kinds.....	1,155	192 75	840	82 90	70	2 34
Oil Cake	3	0 60	8	0 65		
Oats.....	14,553	2,889 13	10,375	710 98	2,651	207 96
Pease.....	2,303	460 60	24,281	2,346 20	921	34 47
Potatoes.....	26	0 83	522	31 63	3	0 20
Rye.....	643	128 60	3	0 34		
Seeds, all kinds.....	41	8 20	114	9 67		
Tobacco, Raw.....	12	2 40	27	2 81	17	1 70
Wheat.....	261,030	50,326 09	138,603	17,461 94		
All other Agricultural Pro- ducts, Vegetable.....	560	86 50	1,330	139 80	684	23 46
Bones.....	120	24 00	1,401	197 07	82	8 20
Cattle.....	7	1 38	773	51 72	83	2 82
Hogs.....			65	5 82		
Hides and Skins, Horns and Hoofs.....	105	21 00	182	19 96	42	4 20
Horses.....	44	8 77	316	25 51	13	0 45
Lard and Lard Oil.....	26	3 45	116	14 54		
Meats, other than Pork.....	18	3 60	148	20 71	5	0 50
Pork.....	296	59 13	614	53 57	1	0 04
Sheep.....	1	0 20	379	25 37	308	10 45
Tallow.....	10	2 00	23	2 60	4	0 40
Wool.....	31	6 20	100	13 83		
All other Agricultural Pro- ducts, Animal.....	13	4 20	2,497	242 01	196	6 67
Total, Class No. 3.	821,039	157,222 56	348,085	40,856 64	141,782	13,789 15

A.—Continued.

Amount of Tolls collected during the Fiscal Year ended 30th June, 1876.

Burlington Bay Canal.		Ottawa Canals.		Rideau Canal.		St. Peter's Canal.		Newcastle District Canals.	
Tons.	Tolls.	Tons.	Tolls.	Tons.	Tolls.	Tons.	Tolls.	Tons.	Tolls.
	\$ cts.		\$ cts.		\$ cts.		\$ cts.		\$ cts.
164,951	3,299 02	62,340	422 95	43,581	517 46			3,780	42 00
65,556	655 86	167,834	2,232 81	12	0 50	25,502	510 04	900	4 50
5,908	59 08	70,590	1,357 51	133,243	1,147 78				
				7,047	62 96				
236,415	4,013 66	300,764	4,013 27	183,883	1,728 70	25,502	510 04	4,680	46 50
No.		No.		No.		No.			
14,327		32,328	236 30	1,906	49 80	71			
Tons.		Tons.		Tons.		Tons.		Tons.	
138		115	2 90	644	19 60				
111		45	3 68	187	7 71				
1,340		1,759	112 64	484	13 01				
33,565				3,229	152 15	4,640	46 40		
243		44	1 32	387	10 45	1,588	15 88		
1		28	2 60	248	10 88				
6,119		20	1 23						
7,506		78	6 27	159	3 99				
2,743		323	14 73	984	29 26				
262		49	1 79	681	19 99				
1,766		2,548	199 26	70	1 75				
1,210		19	0 73	4	0 20				
4,983		401	17 67	144	3 62				
		1	0 07	46	1 66				
3,656		126	4 51	349	11 31	867	8 67		
		1	0 05						
24		529	44 70	521	26 10				
				2	0 05				
		329	22 39	692	63 88				
5,624		2,071	143 23	13	0 35				
10		146	9 96	11	0 31				
				125	3 18				
42		6	0 34	5	0 25				
23									
12,725		7	0 50	149	7 91				
13		53	2 22	3	0 20				
5		38	3 42	60	2 35				
2		403	26 95	3	0 09				
		49	3 38	1	0 03				
30		42	3 46	34	1 04				
40		180	7 76	5	0 18				
15		5	0 44	19	0 53				
6		6	0 41	1	0 05				
82		55	2 54	37	1 38				
		176	12 11	1	0 03				
		6	0 50	4	0 10				
19		1	0 07	92	2 55				
97		348	26 39	1,043	74 09	7,755	6 80		
82,400		10,007	680 22	10,387	470 21	7,755	77 55		

No. 82.—STATEMENT of Traffic on the

Articles.	Welland Canal.		St. Lawrence Canals.		Chambly Canal.	
	Tons.	Tolls.	Tons.	Tolls.	Tons.	Tolls.
<i>Class No. 4.</i>		\$ cts.		\$ cts.		\$ cts.
Ashes, Pot and Pearl.....	412	72 25	1,515	255 45	1,506	150 60
Agricultural Implements. ..	34	13 40	230	28 14	5	0 50
Baggage.....	13	5 20	725	123 85	20	0 76
Beer	80	30 25	429	107 53		
Brimstone, Crude.....	4	1 60				
Coffee	1	0 05	18	3 00	5	0 50
Crockery.....	12	4 10	538	110 01		
Dye Woods and Dye Stuffs.	150	57 90	40	4 45	30	3 00
Earthenware.....	88	28 75	822	182 79	1	0 04
Furniture	166	61 05	246	34 29	7	0 57
Glassware.....	12	4 10	612	122 53	23	2 30
Glass, Window.....	66	22 15	1,187	254 02		
Marble.....	825	329 30	151	27 57	83	15 73
Manilla.....	26	8 65	97	26 45		
Molasses.....	35	11 30	6,060	429 00	5,339	533 31
Nails.....	569	205 50	3,460	690 95	70	7 00
Oil, in Barrels.....	2,317	920 40	1,125	197 60	168	16 80
Paint.....	382	143 35	292	63 80	34	3 40
Pitch and Tar.....	25	9 30	1,772	105 85	1,408	140 80
Rags.....	64	14 00	1,178	116 05	11	1 07
Rosin	48	8 55	1,202	71 42	1,325	132 50
Soda Ash.....	559	211 50	1,653	367 37		
Steel.....	79	20 05	240	46 78		
Sugar.....	294	74 95	6,843	880 31	1,962	196 20
Stone, Wrought.....	694	275 10	322	54 25	3	0 24
Tin.....	60	17 00	672	137 74		
Turpentine.....	1	0 05	388	22 70	416	41 60
Vinegar.....	15	4 40	223	42 95		
White Lead.....	37	10 95	152	35 18		
Whiting.....	26	5 50	267	55 55	2	0 20
Whiskey and all other Spirits	603	218 95	1,113	278 37		
Merchandise, not enumer- ated	4,184	1,427 63	13,734	2,301 40	2,397	245 56
Total, Class No. 4.....	11,881	4,217 23	47,306	7,177 35	14,815	1,492 68
<i>Class No. 5.</i>						
Bark			33	2 38		
Barrels, Empty	879	140 17	784	110 68	6	1 20
Boat Knees	125	12 50	51	1 01		
Floats	390	3 41	5,324	93 17	303	16 95
Firewood, in Vessels	56,472	2,697 32	72,804	2,381 60	5,162	130 59
do in Rafts.....			90	1 88		
Lumber, sawn, in Vessels...	73,272	11,195 77	55,554	3,770 51	46,138	2,725 89
do in Rafts.....	33	5 85	7,071	318 05		
Hoops	176	42 16	16	2 10		
Railway Ties, in Vessels....	578	76 87	537	17 09	6,947	554 72
do in Rafts.....						
Masts, Spars and Tele- graph Poles, in Vessels...	258	38 08	50	0 63	49	0 87
Masts, Spars, and Tele- graph Poles, in Rafts.....			15,260	381 50		
Square Timber, in Vessels...	63,726	9,544 75	1,874	92 63		
do in Rafts	406	27 52	17,832	498 30	5,968	596 48

undermentioned Canals, &c.—Continued.

Burlington Bay Canal		Ottawa Canals.		Rideau Canal.		St. Peter's Canal.		Newcastle District Canals.	
Tons.	Tolls	Tons.	Tolls.	Tons.	Tolls.	Tons.	Tolls.	Tons.	Tolls.
	\$ cts.		\$ cts.		\$ cts.		\$ cts.		\$ cts.
1,417		116	18 73	44	9 81				
135		17	1 94	91	13 67				
77		276	20 43	9	0 99				
104		144	8 23	51	5 89				
28		20	1 00	16	2 30				
19				1	0 18				
360		8	0 68	46	5 82				
23		32	3 80	43	4 96				
495		12	1 10	13	2 04				
257				34	3 01				
86				6	0 53				
11		5	0 25	21	2 74				
327		2	0 35	54	4 79				
1,448		16	1 05	173	16 07				
152		14	0 70	112	12 68				
93				11	0 97				
9		17	2 36	4	0 36				
49		2	0 28	6	0 72				
185				5	0 45				
347				18	1 59				
77				1	0 09				
1,214		49	3 48	441	40 59				
7		4	0 20	5	0 71				
259				27	2 44				
26									
305				14	1 88				
45				1	0 09				
25				6	0 53				
89		24	1 25	125	12 30				
5,088		705	51 61	1,098	126 91	5,511	55 11		
12,757		1,463	117 44	2,476	275 11	5,511	55 11		
				117	2 96				
10		165	20 28	97	4 78				
		1	0 01						
		2,359	21 15	6,031	209 75				
615		132,903	4,352 67	91,884	1,699 65			945	15 75
		723	8 86	276	5 76				
2,764		276,915	24,776 12	9,768	344 26	1,220	12 20	3,872	23 21
		7,320	170 52	96	4 15				
		2	0 20	3	0 26				
100				473	29 50			132	5 38
				80	4 00				
621									
1,115				12	0 38				
9,184		2,160	27 51	469	9 69			150	1 50

No. 32.—STATEMENT of Traffic on the

Articles.	Welland Canal.		St. Lawrence Canals.		Chambly Canal.	
	Tons.	Tolls.	Tons.	Tolls.	Tons.	Tolls.
<i>Class No. 5.—Continued.</i>		\$ cts.		\$ cts.		\$ cts.
Woodenware and Wood partly manufactured	338	75 50	611	200 00		
Shingles	246	127 08	43	7 35	45	11 28
Split Posts and Fence Rails, in Vessels	100	7 97	5	0 60	1	0 20
Split Posts and Fence Rails, in Rafts						
Saw Logs	9,066	482 77	9,943	227 19		
Staves and Headings, Barrel	453	56 10	1,557	119 09		
do do Pipe	5,833	1,692 20	2,112	231 75		
do do W. India	922	172 54	572	75 09		
do do Salt Barrel	177	28 08				
Traverses			11,709	30 47	395	7 90
Hop Poles			1,526	80 50		
Total Class No. 5	213,450	25,826 64	205,358	8,643 48	65,014	4,046 08
<i>Special Class.</i>						
Kryolite or Chemical Ore			420	21 00		
Iron Ore	32,563	1,628 15	1,669	83 45	7,002	350 10
Stone, unwrought, not suitable for cutting	5,150	262 86	1,881	151 05	235	17 00
Ice	13,115	655 75				
Total Special Class ...	50,828	2,546 76	3,970	255 50	7,235	367 10
Total Freight and Tolls	1,997,198	213,066 68	604,719	73,979 75	228,848	22,597 92
Timber and other Wood, Free	450	21 90				
Wheat, Corn, Flour, Iron, Salt, Coal, &c., &c., Free	24,154	2,478 80	312,834	35,413 03	885	83 50
Grand Totals, (Passengers and Tonnage of Vessels, not included)	1,121,802	215,567 38	917,553	109,392 78	229,733	22,681 42

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876.

undermentioned Canals, &c.—Continued.

Burlington Bay Canal.		Ottawa Canals.		Rideau Canal.		St. Peter's Canal.		Newcastle District Canals.	
Tons.	Tolls.	Tons.	Tolls.	Tons.	Tolls.	Tons.	Tolls.	Tons.	Tolls.
	\$ cts.		\$ cts.		\$ cts.		\$ cts.		\$ cts.
		3	0 70	65	9 60				
		186	43 01	269	64 29			48	4 35
5		22	3 41	73	11 11			10	0 50
				1	0 13				
		5,013	257 18	7,689	181 59			107	2 00
		566	57 30	1,331	42 65				
		285	0 55	6,220	72 88			52	65
				802	63 75				
14,414		428,623	29,739 47	125,696	2,761 14	1,220	12 20	5,316	53 34
		205	10 25	1,169	58 45				
				7,420	371 00				
				18	0 27				
		205	10 25	8,607	429 72				
109,571	4,013 66	440,298	34,796 95	147,166	5,714 68	14,486	654 90		
		327	9 31	3,352	83 85				
109,571	4,013 66	440,625	34,806 26	150,518	5,798 53	14,486	654 90	5,316	99 84

A. BRUNEL,
Commissioner.

APPENDIX

No. 33.—SUMMARY STATEMENT of Traffic on the undermentioned Canals, of each description of Property passing through

Articles.	Welland Canal.		St Lawrence Canals.		Chambly Canal.	
	Tons.	Tolls.	Tons.	Tolls.	Tons.	Tolls.
Vessels of all kinds.....	1,077,804	\$ cts. 23,067 06	1,310,242	\$ cts. 14,638 12	241,731	\$ cts. 2,810 62
Passengers.....	No. 5,735	186 43	No. 40,381	2,408 66	No. 5,479	92 29
<i>Forest, Produce of Wood.</i>	Tons.		Tons.		Tons.	
Bark			33	2 38		
Boat Knees	125	12 50	51	1 01		
Floats	390	3 41	5,324	93 17	303	16 95
Firewood.....	56,472	2,697 32	72,894	2,383 48	5,162	130 59
Hoops and Hop Poles.....	176	42 16	1,542	82 60		
Lumber, Sawed.....	73,305	11,201 62	62,625	4,088 56	46,138	2,725 89
Masts, Spars, &c.....	258	38 08	15,310	382 13	49	0 87
Railway Ties.....	578	76 87	537	17 09	6,947	554 72
Saw Logs.....	9,066	482 77	9,943	227 19		
Staves, all kinds.....	7,385	1,348 92	4,241	425 84		
Shingles.....	246	127 08	43	7 35	45	11 28
Split Posts and Rails.....	100	7 97	5	0 60	1	0 20
Timber, Square.....	64,132	9,572 27	19,706	590 93	5,968	596 48
Traverses.....			11,709	30 47	395	7 90
Total.....	212,233	25,610 97	203,963	8,332 80	65,008	4,044 88
<i>Farm Stock.</i>						
Cattle.....	7	1 38	773	51 72	83	2 82
Hogs.....			65	5 82		
Horses.....	44	8 77	316	25 51	13	0 45
Sheep.....	1	0 20	379	25 37	308	10 45
Total.....	52	10 35	1,533	108 42	404	13 72
<i>Produce of Animals.</i>						
Bones.....	130	24 00	1,401	197 07	82	8 20
Horns and Hoofs, Hides and Skins, Raw.....	105	21 60	182	19 96	42	4 20
Lard and Lard Oil.....	26	3 45	116	14 54		
Meats, other than Pork.....	18	3 60	148	20 71	5	0 50
Pork.....	296	59 13	614	53 57	1	0 04
Tallow.....	10	2 00	23	2 60	4	0 40
Wool.....	31	6 20	100	13 88		
Agricultural Products, not enumerated, Animal.....	13	4 20	2,497	242 01	196	6 67
Total.....	619	123 58	5,081	564 34	330	20 01

A.—Continued

during the Fiscal Year ended 30th June, 1876, showing the total Quantity and the Amount of Tolls collected thereon.

Burlington Bay Canal.		Ottawa Canals.		Rideau Canal.		St. Peter's Canal.		Newcastle District Canals.	
Tons.	Tolls.	Tons.	Tolls.	Tons.	Tolls.	Tons.	Tolls.	Tons.	Tolls.
	\$ cts.		\$ cts.		\$ cts.		\$ cts.		\$ cts.
236,415	4,013 66	300,764	4,013 27	183,883	1,728 70	25,502	510 04	4,680	46 50
No. 14,327		No. 32,328	236 30	No. 1,906	49 80	No. 71		No.	
Tons.		Tons.		Tons.		Tons.		Tons.	
				117	2 96				
		1	0 01						
		2,359	21 15	6,031	209 75				
615		133,626	4,361 53	92,160	1,705 41			945	15 75
		2	0 20	805	64 01				
2,764		284,235	24,946 64	9,864	348 41	1,220	12 20	3,972	23 21
621				80	4 00				
100				473	29 50			132	5 38
		5,013	257 18	7,689	181 59			107	2 00
		566	57 30	1,331	42 65				
		186	43 01	209	64 29			48	4 35
5		22	3 41	74	11 24			10	0 50
10,299		2,160	27 51	481	10 07			150	1 50
		285	0 55	6,220	72 88			52	0 65
14,404		428,455	29,718 49	125,534	2,746 76	1,220	12 20	5,316	53 34
2		403	26 95	3	0 09				
		49	3 38	1	0 03				
40		180	7 76	5	0 18				
		176	12 11	1	0 03				
42		808	50 20	10	0 33				
5		38	3 42	60	2 35				
30		42	3 46	34	1 04				
15		5	0 44	19	0 53				
6		6	0 41	1	0 05				
82		55	2 54	37	1 36				
		6	0 50	4	0 10				
19		1	0 07	92	2 55				
97		348	26 39	1,043	74 09	660	6 60		
254		501	37 23	1,290	82 07	660	6 60		

No. 33.—SUMMARY STATEMENT of Traffic on

Articles.	Welland Canal.		St. Lawrence Canals.		Chambly Canal.	
	Tons.	Tolls.	Tons.	Tolls.	Tons.	Tolls.
<i>Agricultural Products.</i>						
Agricultural Products, not enumerated, Vegetable..		\$ cts.		\$ cts.		\$ cts.
Apples	560	86 50	1,330	139 80	684	23 46
Barley	2,990	287 79	8,090	1,201 38	939	93 90
Cotton, Raw	37,057	7,320 80	5,847	469 89	3,736	344 27
Corn	119,596	23,852 30	15,655	1,894 54		
Flax and Hemp	3	0 60	54	2 93		
Flour	15,759	1,242 72	23,971	3,423 25	322	11 90
Hay, Pressed	266	46 63	1,044	82 62	663	53 09
Meals, all kinds	1,155	192 75	840	82 90	70	2 34
Manilla	26	8 65	97	26 45		
Oats	14,553	2,889 13	10,375	710 98	2,651	207 96
Peas	2,303	460 60	24,281	2,346 20	921	34 47
Potatoes	26	0 83	522	31 63	3	0 20
Rye	643	128 60	3	0 34		
Seeds, Flax, Clover and Grass	41	8 20	114	9 67		
Tobacco, Raw	12	2 40	27	2 81	17	1 70
Wheat	261,030	50,326 09	138,603	17,461 94		
Total	455,930	86,854 59	230,853	27,887 33	10,006	773 29
<i>Manufactures.</i>						
Ashes, Pot and Pearl	412	72 25	1,515	255 45	1,506	150 60
Agricultural Implements	34	13 40	230	28 14	5	0 50
Barrels, Empty	879	140 17	784	110 68	6	1 20
Bricks	472	57 83	5,491	285 46	564	39 45
Beer	80	30 25	429	107 53		
Cement and Water Lime	293	54 90	3,253	537 72	20	2 00
Crockery	12	4 10	538	110 01		
Earthenware	88	28 75	822	182 79	1	0 04
Furniture	166	61 05	246	34 29	7	0 57
Glass, Window	66	22 15	1,187	254 02		
Glassware	12	4 10	612	122 53	23	2 30
Iron, Railway	1,523	304 60	31,929	3,967 25	2,352	235 20
Iron, Pig	2,505	433 76	17,230	1,927 67		
do all other	4,887	915 41	8,814	1,035 37	746	73 11
Molasses	35	11 30	6,060	429 00	5,339	533 31
Nails	569	205 50	3,460	690 95	70	7 00
Oil	2,317	920 40	1,125	197 60	168	16 80
Oil Cake	3	0 60	8	0 65		
Paint	352	143 35	292	63 80	34	3 40
Pitch and Tar	25	9 30	1,772	105 85	1,408	140 80
Rosin	48	8 55	1,262	71 42	1,325	132 50
Soda Ash	559	211 50	1,653	367 37		
Spirits, Whiskey, &c.	603	218 95	1,113	278 37		
Steel	79	20 05	240	46 78		
Sugar	294	74 95	6,843	880 31	1,962	196 20
Tin	60	17 00	672	137 74		
Turpentine	1	0 05	388	22 70	416	41 60
Vinegar	15	4 40	223	42 95		
White Lead	37	10 95	152	35 18		
Whiting	26	5 50	267	55 55	2	0 20
Woodenware	338	75 50	611	200 00		
Total	16,820	4,080 57	99,161	12,585 13	15,954	1,576 78

the undermentioned Canals, &c.—Continued.

Burlington Bay Canal.		Ottawa Canals.		Rideau Canal.		St. Peter's Canal.		Newcastle District Canals.	
Tons.	Tolls.	Tons.	Tolls.	Tons.	Tolls.	Tons.	Tolls.	Tons.	Tolls.
	\$ cts.		\$ cts.		\$ cts.		\$ cts.		\$ cts.
13		53	2 22	3	20 00				
1,210		19	0 73	4	0 20				
4,983		401	17 67	144	3 62				
		1	0 07	46	1 66				
3,656		126	4 51	349	11 31	867	8 67		
24		1	0 05						
11		529	44 70	521	26 10				
		5	0 25	21	2 74				
		329	22 39	692	63 88				
5,624		2,071	143 23	13	0 35				
10		146	9 96	11	0 31				
				125	3 18				
42		6	0 34	5	0 25				
23									
12,725		7	0 50	149	7 91				
28,321		3,694	246 62	2,083	121 71	867	8 67		
1,417		116	18 73	44	9 81				
136		17	1 94	91	13 67				
10		165	20 28	97	4 78				
138		115	2 90	644	19 60				
104		144	8 23	51	5 89				
111		45	3 68	187	7 71				
28		20	1 00	16	2 30				
360		8	0 68	46	5 82				
23		32	3 80	43	4 96				
257				34	3 01				
495		12	1 10	13	2 04				
6,119		20	1 23						
7,506		78	6 27	159	3 99				
2,743		323	14 73	934	29 26				
327		2	0 35	54	4 79				
1,448		16	1 05	173	16 07				
152		14	0 70	112	12 68				
				2	0 05				
93				11	0 97				
9		17	2 36	4	0 36				
185				5	0 45				
347				18	1 59				
89		24	1 25	125	12 30				
77				1	0 09				
1,214		49	3 48	441	40 59				
259				27	2 44				
26									
305				14	1 88				
45				1	0 09				
25				6	0 53				
		3	0 70	65	9 60				
24,047		1,220	94 46	3,418	217 32				

No. 33.—SUMMARY STATEMENT of Traffic on

Articles.	Welland Canal.		St. Lawrence Canals.		Chambly Canal.	
	Tons.	Tolls.	Tons.	Tolls.	Tons.	Tolls.
<i>Merchandise.</i>		\$ cts.		\$ cts.		\$ cts.
Brimstone, Crude	4	1 60				
Baggage	13	5 20	725	123 85	20	0 76
Clay, Lime and Sand	1,024	191 81	5,245	232 93	3,406	334 06
Coal	328,493	63,512 87	23,216	2,977 65	118,822	11,824 74
Coffee ..	1	0 05	18	3 00	5	0 50
Dye Woods and Dye Stuffs..	150	57 90	40	4 45	30	3 00
Fish	68	5 76	1,824	221 70	1	0 10
Gypsum	2,046	129 81	2,290	99 50	218	7 28
Ores, all kinds	32,563	1,628 15	2,089	104 45	7,002	350 10
Marble	825	329 30	151	27 57	83	15 73
Rags	64	14 00	1,178	116 05	11	1 07
Salt	17,437	3,475 51	6,588	804 80	944	80 91
Stone, all kinds	11,647	1,697 79	7,030	437 60	4,207	402 52
All other Goods and Merchandise, not enumerated	17,299	2,083 38	13,734	2,301 40	2,397	245 56
Total	411,544	73,133 13	64,128	7,454 95	137,146	13,266 33
Grand Totals, Passengers and Tonnage of Vessels not included.....	1,097,198	213,066 68	604,719	73,979 75	228,848	22,597 92

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876.

the undermentioned Canals, &c.—*Continued.*

Burlington Bay Canal.		Ottawa Canals.		Rideau Canals.		St. Peter's Canal.		Newcastle Districts Canals.	
Tons.	Tolls.	Tons.	Tolls.	Tons.	Tolls.	Tons.	Tolls.	Tons.	Tolls.
\$	cts.		\$ cts.		\$ cts.		\$ cts.		\$ cts.
77	276	20 43	9	0 99	.....	.....	.....	.....
1,340	1,759	112 64	484	13 01	.....	.....	.....	.....
33,565	3,229	152 15	4,640	46 40	.....	.....
19	1	0 18	.....	.....	.....	.....
243	44	1 32	387	10 45	1,588	15 88	.....	.....
1	28	2 60	248	10 88	.....	.....	.....	.....
.....	205	10 25	8,589	429 45	.....	.....	.....	.....
86	6	0 53	.....	.....	.....	.....
49	2	0 28	6	0 72	.....	.....	.....	.....
262	49	1 79	681	19 99	.....	.....	.....	.....
1,773	2,552	199 46	93	2 73	.....	.....	.....	.....
5,088	705	51 61	1,098	126 91	5,511	55 11	.....	.....
42,503	5,620	400 38	14,831	767 99	11,739	117 39	.....	.....
109,571	4,018 96	440,298	34,796 95	147,166	3,936 18	14,496	654 90	5,316	99 84

A. BRUNEL,
Commissioner.

APPENDIX A.—Continued.

No. 34.—STATEMENT showing the amount of Tolls accrued each month during the Fiscal Year ended 30th June, 1876.

Canals and Offices.	1875.												1876.			Totals.
	July.	August.	Sept.	Oct.	Nov.	Dec.	April.	May.	June.							
	\$ 7 cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.			
<i>Welland Canal.</i>																
Chippawa.....	1 69	39 58	3 28	13 90	6 06	.....	0 84	12 49	41 70	.....	.....	.....	.....	119 54
Colborne.....	21,796 37	23,608 95	18,914 11	18,008 33	14,778 93	320 82	1,722 12	15,531 68	22,040 66	.....	.....	.....	.....	136,721 97
Dalhousie.....	9,118 36	10,344 33	9,507 99	13,055 76	7,031 30	27 68	3,646 87	6,562 48	11,096 21	.....	.....	.....	.....	70,390 78
Dunnville.....	51 33	121 08	82 02	166 06	241 91	.....	48 93	117 50	125 31	.....	.....	.....	.....	954 14
Maitland.....	156 44	121 61	53 49	71 58	92 76	26 77	93 73	228 46	77 66	.....	.....	.....	.....	922 50
Robinson.....	319 83	228 57	288 66	393 65	299 69	40 27	200 39	424 52	301 01	.....	.....	.....	.....	2,496 58
St. Catharines.....	198 47	226 03	143 60	171 71	111 42	6 71	83 34	228 52	291 37	.....	.....	.....	.....	1,461 17
Total, Welland Canal.....	31,642 49	34,690 15	28,993 14	31,880 99	22,562 07	422 25	5,796 02	23,105 65	33,973 92	.....	.....	.....	.....	213,066 68
<i>St. Lawrence Canals.</i>																
Beauharnois.....	219 79	517 33	775 16	591 81	318 29	.....	.....	290 34	360 76	.....	.....	.....	.....	3,073 48
Cornwall.....	3,872 65	2,811 08	2,659 22	3,551 42	2,521 77	.....	.....	2,757 46	3,488 63	.....	.....	.....	.....	21,762 13
Edwardsburg.....	82 16	62 51	73 57	27 17	62 10	.....	.....	112 04	64 13	.....	.....	.....	.....	483 68
Kingston.....	2,307 01	2,176 75	1,483 63	2,556 84	937 78	.....	.....	4,316 71	3,069 66	.....	.....	.....	.....	16,848 38
Lachine.....	687 61	482 40	327 86	426 38	189 92	.....	.....	399 08	356 10	.....	.....	.....	.....	2,869 35
Montreal.....	4,951 11	4,245 25	3,609 15	4,234 50	2,797 29	.....	.....	2,946 30	6,159 13	.....	.....	.....	.....	26,942 73
Total, St. Lawrence Canals.....	12,120 33	10,295 32	8,928 59	11,388 12	6,827 15	.....	.....	10,921 93	13,498 31	.....	.....	.....	.....	73,979 75
<i>Chambly Canal.</i>																
Chambly.....	1,474 32	1,078 81	504 51	852 38	512 93	.....	.....	382 55	516 71	.....	.....	.....	.....	5,322 21
St. John's.....	2,517 75	2,803 08	3,091 77	1,991 40	1,681 40	.....	.....	2,965 68	1,654 94	.....	.....	.....	.....	16,706 02
St. Ours.....	94 43	115 39	77 17	91 06	35 01	.....	.....	41 20	65 43	.....	.....	.....	.....	569 69
Total, Chambly Canal.....	4,086 50	3,997 28	3,673 45	2,934 84	2,279 34	.....	.....	3,389 43	2,237 08	.....	.....	.....	.....	22,597 92

<i>Burlington Bay Canal.</i>										
Hamilton.....	826 75	682 11	556 31	514 36	392 97	5 34	44 64	391 30	599 88	4,013 66
<i>Ottawa Canals.</i>										
Ottawa.....	3,833 08	4,603 99	3,808 24	2,982 65	558 46			1,996 80	4,739 65	22,522 87
Carillon.....	171 87	134 53	111 63	149 62	133 24			51 68	72 23	824 80
Grenville.....	1,244 92	1,201 44	904 08	1,114 03	891 37			670 79	2,315 37	8,342 00
St. Anne's.....	819 62	780 02	354 00	456 75	139 61			296 17	262 11	3,107 28
Total, Ottawa Canals.....	6,069 49	6,719 98	5,177 95	4,703 05	1,722 68			3,014 44	7,369 36	34,796 95
<i>Rideau Canal.</i>										
Kingston Mills.....	579 00	454 12	402 37	400 45	122 68			367 39	454 36	2,780 37
Ottawa.....	423 12	371 88	295 02	238 19	155 99	6 99		346 47	622 15	2,459 81
Smith's Falls.....	129 50	76 30	74 04	48 89	11 46			47 05	87 26	474 50
Total, Rideau Canal.....	1,131 62	902 30	771 43	687 53	290 13	6 99		760 91	1,163 77	5,714 68
<i>St. Peter's Canal.</i>										
St. Peters.....	111 25	121 52	140 13	142 90	89 89	16 39			32 82	654 90
<i>Newcastle District Canals.</i>										
Bobcaygeon.....									59 59	59 59
Peterborough.....									20 50	20 50
Hastings.....									19 75	19 75
Total, Newcastle District Canals.....									99 84	99 84
Grand Total.....	55,988 43	57,408 66	48,241 00	52,251 79	34,164 23	450 97	5,840 66	41,563 66	58,994 98	364,924 36

A. BRUNEL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876.

APPENDIX A.—Continued.
 No. 35.—STATEMENT showing the Number, Tonnage and Nationality of Vessels passed through all the Canals during the Fiscal Year ended 30th June, 1876, and the Tolls collected thereon.

Vessels.	Total Number		From Canadian to Canadian Ports.		From Canadian to United States Ports.		From United States to United States Ports.		From United States to Canadian Ports.		Tons.		Total Tons.	Amount of Tolls. \$ cts.
	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.		
<i>Welland Canal.</i>														
Canadian Vessel, steam	47,240	29,252	14,940	56			451	35,248			62,631	64,556	127,187	2,813 03
do sail	98,681	66,711	120,906	8,040			10,551	154,192			230,138	228,943	459,081	9,074 93
Total, Canadian	145,921	95,963	135,846	8,096			11,002	189,440			292,769	293,499	586,268	11,887 96
United States Vessels, steam	52	62	164	436			677	4,712			48,042	47,440	95,482	2,363 54
United States Vessels, sail	407	1,239	9,580	1,721			2,606	75,836			196,805	189,249	386,054	8,815 56
Total, United States	459	1,301	9,744	2,157			3,283	80,548			244,847	246,689	491,536	11,179 10
Grand Total, Welland Canal	146,380	97,264	145,590	10,253			14,285	269,988			537,616	540,188	1,077,804	23,067 06
<i>St. Lawrence Canals.</i>														
Canadian Vessels, steam	208,824	177,742	4,940				224	6,740			214,008	184,482	398,490	5,099 43
do sail	437,775	325,512	1,066				70	7,893			438,960	333,809	772,769	8,115 87
Total, Canadian	646,599	503,554	6,006				314	14,633			652,968	518,291	1,171,259	13,215 30
United States Vessels, steam	200	252	4,641	522			128	6,944			8,852	11,979	20,831	226 31
United States Vessels, sail	4,791	18,188	6,964	11,441			70,897	4,321			82,877	35,275	118,152	1,196 51
Total, United States	4,991	18,440	11,605	11,963			71,025	11,265			91,729	47,254	138,983	1,422 82
Grand Total, St. Lawrence Canals	651,590	521,994	17,611	11,963			71,339	25,998			744,697	565,545	1,310,242	14,638 12

Chambly Canal.														
Canadian Vessels, steam	490	33,014	31,814	506						732	33,520	32,546	66,066	310 22
do	794	10,990	11,648	8,810						30,820	19,800	42,368	62,168	965 63
Total, Canadian.....	1,284	44,004	43,362	9,316						31,552	53,320	74,914	128,234	1,275 85
United States Vessels, steam	7			82			8	3		299	90	302	392	5 84
United States Vessels, sail.....	1,439	205	172	28,683						84,045	28,888	84,217	113,105	1,528 93
Total, United States.....	1,446	205	172	28,765			8	3		84,344	28,978	84,519	113,497	1,534 77
Grand Total, Chambly Canal.....	2,730	44,209	43,534	38,081			8	3		115,896	82,298	159,433	241,731	2,810 62
Burlington Bay Canal.														
Canadian Vessels, steam	675	81,787	82,058	553						553	82,340	82,611	164,951	3,299 02
do	350	11,717	14,102	18,960						20,777	32,494	33,062	65,556	655 56
Total, Canadian.....	1,025	93,504	96,160	19,513						21,330	114,834	115,673	230,507	3,954 58
United States Vessels, steam														
United States Vessels, sail.....	48		515	2,439						- 2,954	2,954	2,954	5,908	59 08
Total, United States.....	48		515	2,439						2,954	2,954	2,954	5,908	59 08
Grand Total, Burlington Bay Canal.....	1,073	93,504	96,675	21,952						24,284	117,788	118,627	236,415	4,013 66
Ottawa Canals.														
Canadian Vessels, steam	1,301	26,544	36,568	228							26,544	35,796	62,340	422 95
do	2,109	13,082	131,258	23,494							13,082	154,752	167,834	2,232 81
Total, Canadian.....	3,410	39,626	166,826	23,722							39,626	190,548	230,174	2,655 76
United States Vessels, steam														
United States Vessels, sail.....	901	8,733	5,924	47,570						8,363	17,096	53,494	70,590	1,357 51
Total, United States.....	901	8,733	5,924	47,570						8,363	17,096	53,494	70,590	1,357 51
Grand Total, Ottawa Canals.....	4,311	48,359	172,750	71,292						8,363	56,722	244,042	300,764	4,013 27

No. 85.—STATEMENT showing the Number, Tonnage and Nationality of Vessels, &c.—Continued.

Vessels.	Total Number	From Canadian Ports.		From Canadian to United States Ports.		From United States to United States Ports.		From United States to Canadian Ports.		Tons.	Total Tons.	Amount of Tolls.
		Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.			
<i>Rideau Canal.</i>												\$ cts.
Canadian Vessels, steam sail...	744	20,134	23,447							23,447	43,581	517 46
do	2,089	61,719	71,524							71,524	133,243	1,147 78
Total, Canadian.....	2,833	81,853	94,971							94,971	176,824	1,665 24
United States Vessels, steam.....	2	6	6							6	12	0 50
United Steam Vessels, sail	87	1,720	5,327							5,327	7,047	62 96
Total, United States....	89	1,726	5,333							5,333	7,059	63 46
Grand Total, Rideau Canal	2,922	83,579	100,304							100,304	183,883	1,728 70
<i>St. Peter's Canal.</i>												
Canadian Vessels, steam sail...	681	12,584	12,918							12,918	25,502	510 04
do	681	12,584	12,918							12,918	25,502	510 04
Total, Canadian.....	681	12,584	12,918							12,918	25,502	510 04
<i>Newcastle District Canals</i>												
Canadian Vessels, steam sail...	74	1,851	1,929							1,929	3,780	42 00
do	9	200	700							700	900	4 50
Total, Canadian.....	83	2,051	2,629							2,629	4,680	46 50

No. 35.—RECAPITULATION.

CANADIAN VESSELS.														
<i>Steam and Sail.</i>														
Welland.....	2,766	145,921	95,903	135,846	8,096				11,002	189,440	292,769	293,439	586,268	11,887 96
St. Lawrence	8,463	646,599	503,554	6,006		49	104	314	14,633	518,291	652,968	518,291	1,128,234	13,215 30
Chambly.....	1,284	44,004	43,362	9,316					31,552	74,914	53,320	74,914	128,234	1,275 85
Burlington Bay.....	1,025	93,604	96,160						21,350		114,854	115,673	230,507	3,954 58
Ottawa.....	3,410	39,626	166,826		19,313						39,626	196,548	230,174	2,665 76
Rideau.....	2,833	81,853	94,971		23,722						81,853	94,971	176,824	1,665 24
St. Peters	681	12,584	12,918								12,584	12,918	25,502	510 04
Newcastle District.....	83	2,051	2,629								2,051	2,629	4,680	46 50
Total, Canadian.....	20,545	1,066,142	1,016,383	151,168	51,331	49	104	32,646	235,625	1,250,005	1,303,443	2,553,448	35,211 23	
UNITED STATES VESSELS.														
<i>Steam and Sail.</i>														
Welland.....	1,747	459	1,301	9,744	2,157	231,361	162,683	3,283	80,548	244,847	246,689	246,689	491,536	11,179 10
St. Lawrence	1,929	4,991	18,440	11,605	11,963	4,108	5,586	71,025	11,265	91,729	47,251	47,251	138,983	1,422 82
Chambly.....	1,446	205	172	28,765		8	3		81,344	28,978	81,519	81,519	113,497	1,554 77
Burlington Bay.....	48		515		2,439			2,954		2,954	2,954	2,954	5,908	59 08
Ottawa.....	901	8,732	5,924		47,570			8,363		17,096	53,494	53,494	70,590	1,357 51
Rideau.....	89	1,726	5,333							1,726	5,333	5,333	7,059	63 46
St. Peters														
Total United States	6,160	16,114	31,685	50,114	64,129	235,477	168,272	85,625	176,157	387,350	440,243	440,243	827,573	15,616 74
Grand Total, Canadian and United States.....	26,705	1,082,256	1,048,068	201,282	115,460	235,526	168,376	118,271	411,782	1,637,355	1,743,686	3,381,021	50,827 97	

A. BRUNEL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876.

APPENDIX A.—Continued.
No. 36.—COMPARATIVE STATEMENT of the Total Movement of Property, Passengers and Vessels on the under mentioned Canals for the Fiscal Year ended 30th June, 1876, and the three preceding years.

Goods, Wares and Merchandise.	Welland Canal.			St. Lawrence Canals.			Chambly Canal.				
	1873.	1875.	1876.	1873.	1874.	1875.	1876.	1873.	1874.	1875.	1876.
Farm Stock	63	52	52	1,368	1,528	1,344	1,533	248	390	347	404
Forest	310,376	204,471	212,233	329,096	290,964	320,362	203,963	222,288	93,483	96,241	65,008
Manufactures	56,323	29,596	16,820	137,729	85,287	75,291	89,161	14,346	19,021	14,651	15,954
Merchandise	419,287	366,569	411,544	44,368	51,724	66,302	64,128	116,684	143,962	105,597	137,146
Vegetable Food		515,740	456,549	193,641	253,477	221,390	235,934	15,489	18,095	15,869	10,336
Other Agricultural Products ..	544,580										
Total Tons	1,330,629	1,116,418	1,097,198	706,192	682,980	684,709	604,719	369,055	274,951	232,695	228,848
Passengers	7,629	5,653	5,735	55,473	32,965	35,129	40,381	3,192	3,218	3,858	5,479
Number of Vessels of all kinds.	6,205	4,878	4,513	11,241	11,465	10,891	10,392	5,428	3,801	1,982	2,730
Total Tonnage of Vessels of all kinds.....	1,397,388	1,177,020	1,077,804	1,267,044	1,377,989	1,362,634	1,310,242	422,789	288,822	232,810	241,731
	Welland Canal.			St. Lawrence Canals.			Chambly Canal.				
	Percentage of Decrease of 1876 compared with 1875, is	Percentage of Decrease of 1876 compared with 1873, is	Percentage of Decrease of 1876 compared with 1875, is	Percentage of Decrease of 1876 compared with 1875, is	Percentage of Decrease of 1876 compared with 1875, is	Percentage of Decrease of 1876 compared with 1875, is	Percentage of Decrease of 1876 compared with 1875, is	Percentage of Decrease of 1876 compared with 1875, is	Percentage of Decrease of 1876 compared with 1875, is	Percentage of Decrease of 1876 compared with 1875, is	Percentage of Decrease of 1876 compared with 1875, is
	1-75	21-27	13-22	16-78	1-69	61-26					

Goods, Wares and Merchandise.	Burlington Bay Canal.				Ottawa Canals.				Rideau Canal.			
	1873.	1874.	1875.	1876.	1873.	1874.	1875.	1876.	1873.	1874.	1875.	1876.
Farm Stock	21	34	66	42	708	600	744	808	3	.....	3	10
Forest.....	10,461	50,771	29,340	14,404	468,475	543,377	557,186	428,455	323,541	175,903	158,792	125,534
Manufactures.....	32,956	20,029	23,943	24,047	669	336	510	1,220	2,003	1,653	2,638	3,418
Merchandise.....	7,106	75,659	47,535	42,503	1,327	1,678	2,855	5,620	23,333	21,878	15,155	14,831
Vegetable Food and other												
Agricultural Products.....	25,168	51,070	36,849	28,575	2,217	2,689	5,510	4,195	2,621	2,742	2,934	3,373
Total Tons	75,712	197,563	137,733	109,571	473,396	548,680	566,805	440,298	351,501	202,176	179,522	147,166
Passengers	8,703	11,085	16,027	14,327	23,835	40,996	37,485	32,328	1,526	700	1,030	1,906
Number of Vessels of all kinds.	1,456	1,645	1,284	1,079	4,767	5,206	5,484	4,311	4,288	3,258	3,137	2,922
Total Tonnage of Vessels of all kinds.....	243,827	286,936	258,786	236,415	320,900	357,334	384,147	300,764	275,849	197,152	189,183	183,883
	Burlington Bay Canal.				Ottawa Canals.				Rideau Canal.			
	Percentage of Decrease of 1876 compared with 1875, is		Percentage of Increase of 1876 compared with 1873, is		Percentage of Decrease of 1876 compared with 1875, is		Percentage of Decrease of 1876 compared with 1875, is		Percentage of Decrease of 1876 compared with 1875 is		Percentage of Decrease of 1876 compared with 1873, is	
	25-07	44-72	28-73	7-51	21-98	138-84						

INLAND REVENUE DEPARTMENT,
 OTTAWA, 31st July, 1876.

A. BRUNEL,
 Commissioner.

APPENDIX A.—Continued.

No. 37. — COMPARATIVE STATEMENT of the Tonnage of Vessels and Goods passed through the Canals for the Fiscal Years ended 30th June, 1873, 1874, 1875, 1876, 1876.

Property and Vessels.	Welland Canal.			St. Lawrence Canals.			Chambly Canal.					
	1873.	1874.	1875.	1876.	1873.	1874.	1875.	1876.	1873.	1874.	1875.	1876.
	Tonnage of Property up.....	381,662	415,269	325,059	355,327	203,948	142,720	136,796	142,095	235,461	105,144	104,611	71,123
do down..	946,967	1,088,481	731,359	741,871	502,244	540,260	547,913	461,824	133,694	169,807	128,084	157,725
Total Tonnage of Property up and down	1,330,629	1,503,750	1,116,418	1,097,198	706,192	682,980	684,709	604,719	369,055	274,951	232,695	228,848
Tonnage of Vessels up	696,088	776,591	591,834	537,616	719,357	797,325	759,418	744,697	141,035	85,988	76,833	82,298
do down	701,300	795,522	585,186	540,188	547,690	580,664	543,216	565,545	281,754	202,834	155,977	159,433
Total Tonnage of Vessels up and down	1,397,388	1,572,113	1,177,020	1,077,804	1,267,047	1,377,989	1,302,634	1,310,242	422,789	288,822	232,810	241,731
Grand Total Tonnage of Property and Vessels up and Down	2,728,017	3,075,863	2,293,438	2,175,002	1,973,239	2,060,969	1,987,343	1,914,961	791,844	563,773	465,505	470,579

Property and Vessels.	Burlington Bay Canal.				Ottawa Canals.				Rideau Canal.			
	1873.	1874.	1875.	1876.	1873.	1874.	1875.	1876.	1873.	1874.	1875.	1876.
Tonnage of Property up.....	40,936	100,425	74,154	61,853	1,385	1,728	1,547	1,748	143,575	148,027	130,190	106,108
do down.....	34,776	97,138	63,579	47,718	472,031	546,952	565,258	438,550	207,926	51,149	49,332	41,058
Total Tonnage of Property up and down ..	75,712	197,563	137,733	109,571	473,396	548,680	566,805	440,298	351,501	202,176	179,522	147,166
Tonnage of Vessels up ..	121,054	143,253	129,268	117,788	55,034	58,421	68,267	56,722	84,607	88,796	14,373	83,579
do down.....	122,773	143,683	129,518	118,627	265,866	298,913	315,880	244,042	191,242	168,356	11,252	100,304
Total Tonnage of Vessels up and down ..	243,827	286,936	258,786	236,415	320,900	357,334	384,147	300,764	275,849	187,152	25,625	183,883
Grand Total Tonnage of Property and Vessels up and down ..	319,539	484,499	396,519	345,986	794,296	906,014	950,952	741,062	627,350	399,328	205,147	331,049

A. BRUNEL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876.

APPENDIX A.—Continued.

No. 38.—COMPARATIVE STATEMENT showing the Quantity of each Article transported on the Canals, during the Fiscal Years ended 30th June, 1875 and 1876, and the Tolls collected thereon.

Articles.	1875.		1876.	
	Tons.	Tolls.	Tons.	Tolls.
		\$ cts.		\$ cts.
Ashes, Pot and Pearl	5,558	639 18	5,010	506 84
Apples	26,597	3,279 11	13,252	1,584 00
Agricultural Products not enumerated, Veget- able.....	1,470	107 18	2,643	252 18
Agricultural Products not enumerated, Animal	5,402	510 66	4,854	359 96
Agricultural Implements.....	490	72 56	512	57 65
Barley	24,473	3,398 27	52,168	8,156 25
Bricks.....	9,254	860 44	7,424	405 24
Bones	3,477	450 16	1,706	235 04
Baggage	1,104	177 95	1,120	151 23
Beer	623	142 16	808	151 90
Brimstone, Crude.....	1,492	591 95	4	1 60
Cement and Water Lime	3,550	575 77	3,909	606 01
Clay, Lime and Sand	15,943	1,127 91	13,258	884 45
Coal	418,357	62,560 11	511,875	78,513 81
Corn	148,448	28,420 22	135,208	25,748 57
Cattle.....	1,069	66 22	1,271	82 96
Cotton, Raw	22	2 40		
Coffee.....	36	2 10	24	3 55
Crockery.....	475	119 96	614	117 41
Dye Woods and Dye Stuffs	493	145 45	240	65 53
Earthenware	1,505	270 74	1,325	218 08
Fish	4,135	409 19	4,155	255 21
Flax and Hemp.....	196	20 45	57	3 53
Flour	61,795	6,474 90	45,050	4,702 36
Furniture	504	102 76	517	104 67
Gypsum	5,417	324 11	4,831	250 07
Glass, Window	1,964	332 72	1,544	279 18
Glassware.....	886	106 96	1,167	132 07
Hay, Pressed	4,731	516 85	1,974	182 39
Hogs	110	8 67	115	9 23
Horses	655	48 35	598	42 67
Hides and Skins, Horns and Hoofs.....	862	83 75	435	49 66
Ice	80	4 00	13,115	655 75
Iron, Railway	24,857	3,204 50	41,943	4,508 28
do Pig	28,301	2,506 86	27,478	2,371 69
do all other	22,047	2,847 26	18,447	2,067 88
Iron Ore	55,412	2,770 60	48,654	2,432 70
Kryolite or Chemical Ore, and other Ore ex- cept Iron.....	2,105	105 75	1,794	89 70
Lard and Lard Oil.....	961	104 05	181	18 96
Meals, all kinds.....	1,763	156 23	3,139	348 79
Meats, other than Pork.....	752	72 56	184	25 27
Marble	3,635	1,345 44	1,151	373 13
Manilla.....	92	29 77	160	38 09
Molasses.....	8,367	700 86	11,817	978 75
Nails.....	5,063	884 02	5,736	920 57
Oats.....	17,049	1,806 95	28,600	3,894 34
Oil, in Barrels.....	5,414	1,662 49	3,888	1,148 18
Oil Cake	31	2 42	13	1 30
Pease	54,963	4,783 31	35,213	2,984 85
Potatoes.....	2,442	313 59	718	42 93
Pork	3,245	349 82	1,085	116 64
Paint	845	217 53	812	211 52
Pitch and Tar	4,595	362 18	3,235	258 67
Rags.....	1,052	141 08	1,310	132 12

No. 38.—COMPARATIVE STATEMENT showing the Quantity, &c.—Continued.

Articles.	1875.		1876.	
	Tons.	Tolls.	Tons.	Tolls.
		\$ cts.		\$ cts.
Rye.....	473	84 79	771	132 12
Rosin.....	2,799	224 45	2,765	212 92
Salt.....	32,709	5,465 03	25,961	4,383 00
Stone intended for Cutting.....	18,049	2,351 55	18,983	1,978 42
do Wrought.....	1,894	611 25	1,035	330 50
do not suitable for Cutting, unwrought.....	6,399	359 50	7,284	431 18
Seeds, all kinds.....	729	68 62	208	18 46
Sheep.....	732	43 49	865	48 16
Soda Ash.....	2,504	651 35	2,577	580 46
Steel.....	345	49 55	397	66 92
Sugar.....	7,652	1,345 35	10,803	1,195 53
Spirits.....	2,628	576 42	1,954	510 87
Tobacco, Raw.....	100	12 91	79	6 91
Tallow.....	85	12 88	47	5 60
Tin.....	1,106	215 27	1,018	157 18
Turpentine.....	1,693	129 75	831	64 35
Vinegar.....	281	27 36	557	49 23
Wheat.....	439,252	77,471 55	412,514	67,796 44
White Lead.....	84	16 25	235	46 22
Whiting.....	265	43 16	326	61 78
Wool.....	544	69 50	243	22 70
All other Goods and Merchandise, not enumerated.....	47,155	7,962 60	32,717	4,208 22
Bark.....	147	7 82	150	5 34
Barrels, empty.....	1,501	213 08	1,941	277 11
Boat Knees.....	49	1 66	177	13 52
Floats.....	47,565	1,475 33	14,407	344 43
Firewood, in Vessels.....	373,350	11,148 38	360,785	11,277 58
do in Rafts.....	2,178	40 56	1,089	16 50
Hoops.....	481	114 90	197	44 72
Hop Poles.....	2,353	135 75	2,238	144 25
Lumber, Sawn, in Vessels.....	636,297	51,097 58	469,503	42,847 96
do do in Rafts.....	38,668	1,401 72	14,520	498 57
Masts, Spars and Telegraph Poles, in Vessels.....	1,438	181 22	437	43 58
do do in Rafts.....	18,667	444 36	15,881	381 50
Railway Ties, in Vessels.....	13,253	931 60	8,767	683 56
do do in Rafts.....	706	60 00	.....	.....
Saw Logs.....	43,958	1,493 25	31,818	1,150 73
Staves and Headings, Barrel.....	8,156	430 36	3,907	275 14
do do Pipe.....	9,117	1,538 05	7,945	1,323 95
do do West India.....	2,763	487 88	1,494	247 84
do do Salt Barrel.....	402	54 00	177	28 08
Shingles.....	1,110	411 42	777	257 36
Split Posts and Fence Rails, in Vessels.....	154	16 14	216	23 79
do do in Rafts.....	22	38	1	13
Timber, Square, in Vessels.....	58,664	8,270 71	66,737	9,637 76
do do in Rafts.....	67,136	2,878 35	36,169	1,161 00
Traverses.....	40,210	250 92	18,661	112 45
Woodenware and Wood, partly manufactured.....	1,442	365 75	1,017	285 80
Totals—Passengers and Tonnage of Vessels not included.....	2,931,419	317,664 23	2,647,602	301,122 93
Passengers—Total Number.....	99,206	3,118 14	100,227	2,973 48
Vessels—Tonnage.....	3,570,205	54,840 73	3,381,021	50,827 97
Total Tolls Collected.....	.....	375,623 10	.....	354,924 38
Total Tolls Free.....	.....	35,226 41	.....	38,090 39
Grand Total Tolls.....	.....	410,849 51	.....	393,014 77

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876.

A. BRUNEL,
Commissioner.

APPENDIX A.—Continued.

No. (A) 24.—GENERAL STATEMENT shewing the Quantity of each Article transported through the Welland Canal, and the Amount of Revenue collected, during the Season of Navigation in 1875.

Articles.	From Canadian Ports.		From United States Ports.		From United States to Canadian Ports.		Tons.		Total Tons.	Amount of Tolls. \$ cts.
	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.		
Ashes, Pot and Pearl.....		541							613	86 70
Apples.....		1,841				1	1,135		2,976	286 51
Agricultural Products, not enumerated, Vegetable.....	190					3				
Agricultural Products, not enumerated, Animal.....	1									
Agricultural Implements.....	10						4		5	3 80
Barley.....	406	162	31,891	651			12		11	9 35
Bricks.....	203		410			5	2,641		34,938	7,059 60
Bones.....	120	35						166	35,751	249 01
Baggage.....								120	35	155
Beer.....	4					1	10		11	4 40
Brimstone, Crude.....			18				5		27	10 50
Cement and Water Lime.....	85	740	19				423		4	1 60
Clay, Lime and Sand.....	173		89						4	106 20
Coal.....	272	1,031				5,097	187,660		896	204 40
Cattle.....									199,788	61,974 91
Cotton, Raw.....						54,188	4		272	20,700 90
Coffee.....									1	1 00
Croekery.....	1									
Dye Wood and Dye Stuffs.....	16									
Earthenware.....	80	1	38			2			3	2 05
Fish.....	56		8			4			64	42 75
Flax and Hemp.....									4	5 41
Flour.....	34	11,695				1,881			3	0 60
Furniture.....	35	3							34	989 32
Gypsum.....	59	1,209	13				7		42	53 05
Glass, Window.....	12						600		29	136 71
Glassware.....							68		140	51 10
							4		13	6 10

	100	16	10	726	6	8	826	16	842	158 40
Hay, Pressed.....										
Hogs.....		1	10							6 17
Horses.....										
Hides and Skins, Horus and Hoofs.....										
Iron, Railway.....	1,143		351					10	10	2 00
do Pig.....	345		90	2			1,486	21	1,517	303 40
do all other.....	329	10	812	1,825	23		2,260	191	2,451	432 09
Iron Ore.....			612	2,188	87	39	3,368	1,769	5,137	967 69
Kryolite or Chemical Ore, and other Ore, except Iron.....				28,277	392		28,899	392	29,281	1,464 05
Lard and Lard Oil.....	2	268								
Meals, all kinds.....	2									
Meats, other than Pork.....	2									
Marble.....	7	13		370			385			153 30
Manilla.....	17	2	4							1 85
Molasses.....	17	4								6 40
Nails.....	111	9	28	7	87		146	403	549	192 80
Oats.....	82	247	190	23	2,946		106	3,383	3,383	670 68
Oil, in Barrels.....					1,929			1,961	2,057	816 05
Oil Cake.....										0 60
Pease.....		1,213	554	14				1,995	2,009	401 80
Potatoes.....	180			591	13	98	862	331	882	128 96
Pork.....	40	51		78	142		136	3	331	66 20
Pitch and Tar.....	2	3		20						8 10
Rags.....	417									12 80
Rye.....	2									183 40
Resin.....	60	438	80	7	500	58	417	500	917	4 55
Salt.....	7			12,923	8	19	13,063	446	13,509	86 66
Stone intended for Cutting.....	2			3	96	160	170	6,464	6,634	2,680 86
do Wrought.....				53	160		55	1,037	1,082	1,309 58
do not suitable for Cutting, unwrought.....	1,012	5,121	443	135			1,590	5,121	6,711	426 95
Seeds, all kinds.....										290 53
Sheep.....										1 80
Soda Ash.....	83			58						0 20
Steel.....	19	14		17			507		507	191 10
Sugar.....	223			15			36	14	50	8 45
Spirits.....	98	82	99	83	37		317		317	80 30
Tobacco, Raw.....										198 50
Tallow.....	28									2 40
Tin.....										0 40
Turpentine.....	1									4 25
Vinegar.....	6									0 05
Wheat.....	5,280	18,094	1,309		113,832		5,280	248,555	253,835	49,242 38
White Lead.....										20
Whiting.....	20									4 15

APPENDIX A.—Continued.

No. (A) 24.—GENERAL STATEMENT showing the Quantity of each Article transported through the Welland Canal, &c.—Continued.

Articles.	From Canadian Ports.		From Canadian to United States Ports.		From United States Ports.		From United States to Canadian Ports.		Tons.		Total Tons.	Amount of Tolls. \$ cts.
	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.		
Wool.....						31				31		6 20
All other Goods and Merchandise, not enumerated.....	1,228	158	310		548	170	245	107	2,193	573	2,766	792 20
Bark.....	28								28		28	2 80
Barrels, Empty.....	69	3	41	125	189	10	5	212	511	17	528	68 52
Boat Knees.....				390						390	128	13 03
Floats.....				105						300	390	3 41
Firewood, in Vessels.....	2,343	46,906				246	279		2,343	47,536	49,879	2,440 53
do Rafts.....		14	5			290			5	304	309	77 09
Hoops.....												
Hop Poles.....	11,040	9,253	54	1,873		41,492	280		11,094	52,898	63,992	9,877 51
Lumber, Sawn, in Vessels.....												
do Rafts.....												
Masts, Spars, and Telegraph Poles, in Vessels.....	80	36							80	36	116	16 20
Masts, Spars, and Telegraph Poles, in Rafts.....		31								31	31	5 43
Railway Ties, in Vessels.....		169		408						577	91 23	39 75
do Rafts.....		189								199	199	39 75
Saw Logs.....	210	10,579		501		125			210	11,080	11,290	639 54
Staves and Headings, Barrel.....		150		137		1,194	4,778			412	412	52 00
do do West India.....		57		396		1,292	1,825			6,415	6,415	1,201 98
Staves, Salt Barrel.....						112	177			289	289	37 08
Shingles.....	29	71				52			29	123	152	66 09
Split Posts and Fence Rails, in Vessels.....	155	2			8				163	2	165	11 16
Split Posts and Fence Rails, in Rafts.....												
Timber, Square, in Vessels.....		7,816		1,070		5,420	40,566			54,872	54,872	8,206 48

	386	60	446	446	70 61
<i>do</i> Rafts.....					
Traverses	10				
Woodenware and Wood partly manufactured.....	201	22	312	322	66 40
Total Freight paying Tolls.....	119,219	231,263	697,797	1,013,095	176,514 88
Iron, Iron Ore, &c., having paid full toll on the St. Law- rence, Ottawa, and Rideau Canals, Free.....	3,862			24,364	
Timber passed free from Wel- land to Port Robinson.....	101			591	
Grand Total Freight.....	30,401	231,263	698,388	1,038,050	
	8,326	12,678	338,959	339,662	
	240,157				
	8				
	81				
	338,959				
	10				
	312				
	322				
	1,013,095				
	24,364				
	591				
	1,038,050				
Total Tolls on Vessels					21,478 45
“ Passengers.....					99 52
“ Free Goods.....					2,261 13
Fines, Damages and other receipts					200,353 98
Total Revenue, exclusive of Hydraulic Rents					

A. BRUNEL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st December, 1875.

APPENDIX A.—Continued.

No. (A) 25.—GENERAL STATEMENT showing the Quantity of each Article transported through the St. Lawrence Canals, and the Amount of Revenue collected during the Season of Navigation in 1875.

ARTICLES.	From Canadian Ports.		From United States Ports.		From United States to United States Ports.		From United States to Canadian Ports.		Tons.		Total Tons.	Amount of Tolls. \$ cts
	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.		
Ashes, Pot and Pearl	43	1,731			12	264			55	2,311	2,366	359 40
Apples	51	8,015	2					111	53	8,016	8,069	1,198 31
Agricultural Products not enumerated Vegetable	487	485	3						490	585	1,075	97 48
Agricultural Products, Animal	208	2,045	673		12	5			923	2,120	3,043	290 01
Barley	192	58							192	58	250	30 78
Bricks	3,033	5,387			100				169	5,646	5,815	464 95
Bones	122	736	101						3,513	458	3,971	254 11
Baggage	201	492	212						334	1,472	1,806	255 52
Beer	278	129	75						201	482	693	118 80
Brimstone, Crude									39	129	521	134 35
Cement and Water Lime	779	47	347						1,256	1,513	2,769	479 65
Clay, Lime and Sand	2,027	447	90						5,158	779	5,937	268 73
Coal	13	2,896							13	19,790	19,803	2,569 80
Corn	222	10,935			8	55			230	11,367	11,597	1,471 14
Cattle	52	680							52	680	732	48 90
Cotton, Raw	9	2							13	2	15	2 40
Coffee	442		6						448		448	93 59
Crockery	11	4							40	4	44	4 35
Dye Wood and Dye Stuffs	679	3	30						709	3	712	154 96
Earthenware	1,764	32	60						1,824	40	1,864	225 01
Flax	41								86		86	7 49
Flax and Hemp	2,439	21,737							2,439	21,760	24,199	3,451 48
Furniture	209	47	450						1	48	257	38 37
Gypsum	1,701	15	2						2,151	10	2,161	96 12
Glass, Window	1,026	371	1						1,028	15	1,043	215 42
Glassware	230								231	371	602	119 28
Hay, Pressed	906	52							906	52	958	80 82

	1	53	2	53	1	53	54	5 12
Hogs.....	91	211	2	211	93	211	54	6 12
Horses.....	19	27	11	27	57	27	304	25 69
Hides and Skins, Horns and Hoofs.....	21,352	2,729	2,546	2,729	3,898	2,729	26,627	11 12
Iron, railway.....	16,125	287	1,500	287	17,875	287	18,162	3,271 42
do Pig.....	7,691	567	263	567	8,477	905	9,382	2,199 14
do All other.....			3	338	8,477	905	1,875	1,112 42
Iron Ore.....				170	1,705	1,875		93 75
Kryolite or Chemical Ore, and other Ore, except Iron.....	395					395	395	19 75
Lard and Lard Oil.....	136	65			136	65	201	28 23
Meals, all kinds.....	21	613			12	625	646	64 60
Meats, other than Pork.....	7	85			7	85	92	13 26
Marble.....	104	3	4		128	3	131	24 56
Manilla.....	20	18	7		2	18	47	9 90
Molasses.....	1,002	7	6		4,148	7	5,163	387 24
Nails.....	3,481	14	19			14	3,514	716 61
Oats.....	158	4,706	310	433	1,131	5,189	5,806	434 07
Oil, in Barrels.....	821	51	3		41	92	1,223	185 34
Oil Cake.....	4	3			4	3	7	0 61
Peas.....	392	31,826		125	392	31,951	32,343	3,236 16
Potatoes.....	224	187	7		355	209	564	50 67
Pork.....	419	157			419	159	578	56 20
Paint.....	5	5	13		338	5	343	74 19
Pitch and Tar.....	132	138			1,521	147	1,790	108 90
Rags.....	896	92			896	92	988	101 40
Rye.....	4	4				4	4	0 38
Rosin.....	29	6			818	20	838	47 90
Salt.....	5,634	24	230		5,789	147	5,936	726 06
Stone, intended for Cutting.....	79	22			6,600	235	6,914	290 64
do Wrought.....	57				337	337	394	70 95
do not suitable for Cutting unwrought.....		1,601				1,601	1,601	128 25
Seeds, all kinds.....	72	67			72	67	139	10 15
Sheep.....	2	378			2	378	380	25 57
Soda Ash.....	1,326	8	489		1,815	8	1,823	423 32
Steel.....	198		2		200		200	38 38
Sugar.....	3,180	2	104		3,950	2	7,236	870 54
Spirits.....	945	158	109		21	168	1,243	308 78
Tobacco, Raw.....	8	12			11	23	31	4 31
Tallow.....	6	22			8	22	28	3 68
Tin.....	512		3		515		515	104 09
Turpentine.....	3	8			392	8	400	21 65
Vinegar.....	25	102			25	102	127	23 75
Wheat.....	1,019	131,983	51		1,070	132,264	133,334	16,689 18
White Lead.....	112		6		118		118	24 08
Whiting.....	279				279		279	55 45
Wool.....	109	7			112	7	119	16 16

APPENDIX A.—Continued.

No. (A) 25.—GENERAL STATEMENT showing the Quantity of each Article transported through the St. Lawrence Canals, &c.—Continued.

Articles.	From Canadian Ports.		From United States Ports.		From United States to Canadian Ports.		Tons.		Total Tons.	Amount of Tolls. \$ cts.
	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.		
All other Goods and Merchandise, not enumerated.....	8,984	2,649	379	80	311	524	10,500	3,310	13,810	2,412 47
Bark.....	22	22						22	22	1 45
Barrels, kmpy.....	827	139			2		829	139	968	144 47
Boat Knees.....	1						1		1	0 01
Floats.....	1,650	6,708						6,708	6,708	117 40
Firewood, in Vessels.....		68,562	510		81		2,397	68,802	71,199	2,341 65
do Raft.....		504						504	504	10 51
Hoops.....	167	21					15	28	43	8 00
Hop Poles.....	13,027	63,499	1,058	301	9	7	1,225	301	1,526	80 50
Lumber, Sawn, in Vessels.....	268	12,003	1	15,217			13,028	78,981	92,009	5,396 63
do Rafts.....							268	12,003	12,271	552 05
Masts, Spars and Telegraph Poles, in Vessels.....										
Masts, Spars and Telegraph Poles, in Rafts.....	40	17,816					40	17,816	17,856	446 40
Railway Ties, in Vessels.....		438			99			537	537	17 09
do Rafts.....										
Saw Logs.....	292	11,382					292	11,382	11,674	266 73
Staves and Headings, Barrel.....		1,092						1,092	1,092	75 26
do Pipe.....		2,104						2,104	2,104	199 00
do West India.....		412						412	412	46 35
Shingles.....	62	15			7		69	15	84	14 31
Split Posts and Fence Rails, in Vessels.....										
Split Posts and Fence Rails, in Rafts.....										
Timber, Square, in Vessels.....	40	580					40	580	580	29 00
do Rafts.....		19,898						19,898	19,938	550 95
Traverses.....		14,259						14,259	14,259	37 14

Woodenware and Wood partly manufactured	337	305				18	337	323	660	214 70
Total Freight paying Tolls	109,851	455,855	842	4,086	23,211	19,344	143,568	497,476	641,044	57,907 02
Corn, having paid full Toll on the Welland Canal, Free		37,641				2,903		40,514	40,544	
Pease do do		1,560						1,560	1,560	
Wheat do do		120,043				992		121,035	121,035	
Flour do do		6,582				25		6,607	6,607	
Coal, Free, as per Order in Council	25,214				70,680		95,864		95,864	
Iron Ore, having paid full Toll on the Chambly Canal, Free										
Iron (Pig) Free, as per Order in Council		985						985	985	
Kryolite, Free		1						1	1	
Petroleum										
Grand Total Freight	135,065	622,667	842	4,086	93,861	23,264	239,432	668,208	907,640	
<p>Total Tolls on Vessels..... 14,115 91 do Passengers..... 2,273 86 do Free Goods..... \$29,975 31 Fines and Damages..... Wharfage and Storage..... Winterage, Basin Dues, and other Receipts.....</p>										
<p>Total Revenue, exclusive of Hydraulic Rents.....</p>										87,269 66

A. BRUNEL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st December, 1875.

APPENDIX A.—Continued.

No. (A) 26.—GENERAL STATEMENT showing the Quantity of each Article transported through the Burlington Bay Canal and the amount of Revenue collected during the season of Navigation of 1875.

Articles.	From Canadian Ports.		From United States Ports.		From United States to Canadian Ports.		Tons.		Total Tons.	Amount of Tolls.
	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.		
Ashes, Pot and Pearl.....		560							1,161	
Apples.....		1,205				601			1,205	
Agricultural Products not enumerated, vegetable.....	7	3						7	216	
Agricultural Products, animal.....	10	17				206		10	17	
Agricultural Implements.....	12	32						12	32	
Barley.....	60	714				4,214		60	4,988	
Bricks.....	173						69	242	242	
Bones.....	7	25						7	25	
Baggage.....	32	18						32	18	
Beer.....	107							107	107	
Brimstone, Crude.....										
Cement and Water Lime.....	12						39	51	51	
Clay, Lime and Sand.....	38						1,417	1,455	1,455	
Coal.....							43,384	43,384	43,384	
Corn.....										
Cattle.....										
Cotton, Raw.....		1							1	
Coffee.....										
Crockery.....	34							34	34	
Dye Wood and Dye Stuffs.....	20							20	20	
Earthenware.....	292							292	292	
Fish.....	246							246	246	
Flax and Hemp.....	4							4	4	
Flour.....		4,972							4,972	
Furniture.....	15	3						15	3	
Gypsum.....	12						72	84	18	
Glass, Window.....	376	8						376	384	
Glassware.....	97	295						97	295	
Hay, Pressed.....										

Hogs.....	27	21				27	21	48
Horses.....								
Hides and Skins, Horns and Hoofs.....	33	33				478	33	33
Iron, Railway.....	2,485	2,485	3,310			7,907	2,485	2,963
do Pig.....	128		240			368		8,275
do all other.....	284	284	179			2,517	463	2,980
do Ore.....								
Kryolite or Chemical Ore, and other Ore, except Iron.....	53	7				53	7	60
Lard and Lard Oil.....	74	74				74	74	74
Meals, all kinds.....	5	5				2	5	7
Meats, other than Pork.....	8					8		8
Marble.....	11					11		11
Manilla.....	329					329	2	331
Molasses.....	1,443	2				1,482		1,482
Nails.....			39					
Oats.....	157	39				157	39	196
Oil, in Barrels.....								
Oil Cake.....	11	2,750				11	4,865	4,876
Pease.....	84		2,115			84		84
Potatoes.....		24					24	24
Pork.....	179	3				179	3	182
Paint.....	9					9		9
Pitch and Tar.....	38						38	38
Rags.....								
Rye.....	108					108		108
Rosin.....	288					288		288
Salt.....	125	26				1,750	26	1,776
Stone, intended for cutting.....	7		1,625			7		7
do Wrought.....								
do not suitable for cutting, unwrought.....	39	9				39	9	48
Seeds, all kinds.....								
Sheep.....	434	20				434	20	454
Soda Ash.....	49	2				49	2	51
Steel.....	1,208					1,208		1,208
Sugar.....	115	42				115	42	157
Spirits.....	11	10				11	10	21
Tobacco, Raw.....								
Tallow.....	172					172		172
Tin.....	32					32		32
Turpentine.....	4	169				4	169	173
Vinegar.....		10,537					14,683	14,683
Wheat.....	43		4,146			43		43
White Lead.....	69					69		69
Whiting.....	14	20				14	20	34
Wool.....								

APPENDIX A.—Continued.

No. (A) 26.—GENERAL STATEMENT showing the Quantity of each Article transported through the Burlington Bay Canal, &c.—Continued.

ARTICLES.	From Canadian to Canadian Ports.		From Canadian to United States Ports.		From United States to United States Ports.		From United States to Canadian Ports.		Tons.		Total Tons.	Amount of Tolls. \$ cts.
	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.		
All other Goods and Merchandise not enumerated												
Bark	3,893	1,163							3,985	1,163	5,148	
Barrels, Empty	5								5		5	
Boat Knees												
Floats												
Firewood, in Vessels	909								909		909	
do Rafts												
Hoops												
Hop Poles												
Lumber, sawn, in Vessels	2,903	154							2,608	2,649	5,257	
do Rafts												
Masts, Spars and Telegraph Poles, in Vessels												
Masts, Spars and Telegraph Poles, in Rafts												
Railway Ties, in Vessels		100										
do Rafts												
Saw Logs												
Staves and Headings, Barrel Pipe		96										
do W. Indies												
Shingles												
Split Posts and Fence Rails, in Vessels												
Split Posts and Fence Rails, in Rafts		7										
Timber, Squant, in Vessels		1,940										
do do in Rafts		10,884										
Traverses												

Wooden ware and Wood partly manufactured	86	32	118	32	118	.....
Total Freight, Free, per Order in Council	20,911	38,957	14,872	50,784	71,695	125,524
Total Tolls on Vessels						
\$4,439 02						

A BRUNEL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st December, 1875

APPENDIX A.—Continued.

No. (A.) 27.—GENERAL STATEMENT showing the Quantity of each Article transported through the Ottawa Canals, and the amount of Revenue collected during the Season of Navigation of 1875.

Articles.	From Canadian to Canadian Ports.		From United States to United States Ports.		From United States to Canadian Ports.		Total Tons.		Amount of Tons.	\$ cts.
	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.		
Ashes, Pot and Pearl.....		119					119		18 48	
Apples.....	13	4					13	4	0 67	
Agricultural Products not enumerated, Vegetable.....	37	18					37	18	2 38	
Agricultural Products, Animal.....	1	346					1	346	26 54	
Agricultural Implements.....	5	16					5	16	2 29	
Barley.....		407						407	17 89	
Bricks.....	33	84					33	84	3 11	
Bones.....		39						39	3 63	
Baggage.....	139	167					139	167	22 55	
Beer.....	109	7					109	7	5 95	
Brimstone, Crude.....		41						41	3 71	
Cement and Water Lime.....	79	2,005					79	2,005	134 61	
Clay, Lime and Sand.....										
Coal.....										
Corn.....	4	408					4	408	27 65	
Cattle.....										
Cotton, Raw.....										
Coffee.....										
Crockery.....										
Dye Wood and Dye Stuffs.....										
Earthenware.....	1	2					1	2	0 43	
Fish.....	12						12		0 36	
Flax and Hemp.....										
Flour.....	121	17					121	17	5 04	
Furniture.....	9	27					9	27	3 83	
Gypsum.....		28						28	2 60	
Glass, Window.....										
Glassware.....		12						12	1 20	
Hay, Pressed.....	3						3		0 17	

Hogs.....	51	69	51	51	172	3 52
Horses.....	103		103			7 34
Hides and Skins, Horns and Hoofs.....	41		41			3 34
Iron, Railway.....	10		10			0 33
do Pig.....	52		52			4 71
do all other.....	79	191	79		270	11 88
Iron Ore.....						
Kryolite or Chemical Ore, and other Ore, except Iron.....	135		135			6 75
Lard and Lard Oil.....	5		5			0 44
Meats, all kinds.....	307	1	307		308	18 35
Meats, other than Pork.....	6	1	6		7	0 44
Marble.....						
Manilla.....						
Molasses.....						
Nails.....	9					0 45
Oats.....	126	126	862		988	61 05
Oil, in Barrels.....	7		1		8	0 40
Oil Oake.....						
Pease.....	2		2,185		2,187	138 06
Potatoes.....	1		191		192	12 98
Pork.....	33	33	25		57	2 56
Paint.....						
Pitch and Tar.....	1		16		17	2 36
Rags.....	6		6		6	1 03
Rye.....						
Rosin.....						
Salt.....	5		5		31	1 25
Stone, intended for Cutting.....	26	26	2,163		2,163	185 64
do Wrought.....	4				4	0 20
do not suitable for Cutting, unwrought.....	23					
Seeds, all kinds.....	7		7		23	0 45
Sheep.....	186	1	7		8	0 51
Soda Ash.....			186		186	12 79
Steel.....						
Sugar.....	27		3		30	1 78
Spirits.....	20		1		21	1 10
Tobacco, Raw.....						
Tallow.....	4		4		4	0 31
Tin.....						
Turpentine.....						
Vinegar.....						
Wheat.....	1		6		7	0 50
White Lead.....						
Whiting.....						
Wool.....	1		1		1	0 07

APPENDIX A.—Continued.

No. (A) 27.—GENERAL STATEMENT showing the Quantity of each Article transported through the Ottawa Canals, &c.—Continued.

Articles.	From Canadian Ports.		From United States Ports.		From United States to Canadian Ports.		Tons.		Total Tons.	Amount of Tolls. \$ cis.
	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.		
All other Goods and Merchandise not enumerated										
Bark	494	315					494	315	809	60 64
Barrels, Empty		184						184	184	22 87
Boat Knees	1						1		1	0 01
Floats		2,359						2,359	2,359	21 15
Firewood, in Vessels	300	140,841		1,113			300	141,954	142,254	4,321 11
do Rafts		573						573	573	5 73
Hoops		3						3	3	0 30
Hop Poles										
Lumber, Sawd, in Vessels	5	191,209		132,383			5	323,592	323,597	24,150 51
do do Rafts		7,387						7,387	7,387	171 72
Masts, Spars and Telegraph Poles, in Vessels										
Masts, Spars and Telegraph Poles, in Rafts										
Railway Ties, in Vessels										
do Rafts										
Saw Logs		4,730						4,730	4,730	250 60
Staves and Headings, Barrel		1,278						1,278	1,278	83 00
do do Pipe										
do do W. India										
Shingles		215						215	215	50 62
Split Posts and Fence Rails, in Vessels										
Split Posts and Fence Rails, in Rafts										
Timber, Square, in Vessels	14						14		14	0 54
do Rafts		2,160						2,160	2,160	27 51
Traverses		285						285	285	0 55

	7	4				7	4	11	20
Woodenware and Wood, partly manufactured.....									
Total Freight paying Tolls	1,929	361,741		133,496		1,929	495,237	497,166	29,933 34
Coal, per Order in Council, Free.....	228				100	328		328	
Grand Total Freight.....	2,157	361,741		133,496	100	2,257	495,237	497,494	
<p>Total Tolls on Vessels..... 4,019 77</p> <p>do Passengers..... 249 17</p> <p>do Free Goods.....\$9 34</p> <p>Fines..... 9 00</p> <p>Other Receipts..... 11 00</p>									
Total Revenue, Exclusive of Hydraulic Rents.....									34,252 28

A. BRUNEL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st December, 1875.

APPENDIX A.—Continued.

No. (A.) 28.—GENERAL STATEMENT showing the Quantity of each Article transported through the Chambly Canal, and the Amount of Revenue collected, during the Season of Navigation of 1875.

Articles.	From Canadian Ports.		From Canadian to United States Ports.		From United States to United States Ports.		From United States to Canadian Ports.		Tons.		Total Tons.	Amount of Tolls. \$ cts.
	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.		
	Ashes, Pot and Pearl.....			1,439						1,439				1,439	143 90
Apples.....	5	80	19					835	24	915	939	93 90
Agricultural Products, not enumerated, Vegetable.....	489	249							489	249	748	26 05
Agricultural Products, Animal.....	90	54	190						280	54	334	23 81
Agricultural Implements.....			5						5		5	0 50
Barley.....			3,605						3,605		3,605	335 53
Bricks.....	1	81					459		1	540	541	46 69
Bones.....												
Baggage.....	15	3							15	3	18	0 00
Beer.....												
Brimsstone, Crude.....												
Cement and Water Lime.....							83			83	83	8 30
Clay, Lime and Sand.....	1,695	25					8,029		1,605	3,054	4,659	456 94
Coal.....		80					115,380			115,460	115,460	11,492 18
Corn.....												
Cattle.....		87								87	87	2 96
Cotton, Raw.....												
Coffee.....							5			5	5	0 50
Crockery.....												
Dye Wood and Dye Stuffs.....												
Earthenware.....							32			32	32	3 20
Fish.....	1								1		1	0 01
Flax and Hemp.....										60	61	6 10
Flour.....	301	42							301	56	357	13 10
Furniture.....												
Gypsum.....	218						5		218	5	218	0 55
Glass, Window.....												
Glassware.....												
Hay, Pressed.....	70	363	470						540	363	903	65 14

APPENDIX A.—Continued.
&c.—Continued

No. (A) 28.—GENERAL STATEMENT showing the Quantity of each Article transported through the Chambly Canal,

Articles.	From Canadian Ports.		From United States Ports.		From United States to Canadian Ports.		Tons.		Total Tons.	Amount of Tolls. \$ cts.
	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.		
All other Goods and Merchandise not enumerated.....		47				2,047	570	2,094	2,664	274 13
Bark.....							6		6	1 20
Barrels, Empty.....										
Boat Knees.....			303				303		303	16 96
Floats.....			462			1,635	963	6,656	7,619	194 02
Firewood, in Vessels.....	501	5,021								
do Raft.....										
Hoops.....										
Hop Poles.....										
Lumber, Sawn, in Vessels.....	2,082	94	50,268				52,350	94	52,444	3,108 60
do Rafts.....										
Masts, Spars and Telegraph Poles, in Vessels.....	48						48		48	0 80
Masts, Spars and Telegraph Poles, in Rafts.....										
Railway Ties, in Vessels.....			8,660			9	8,660	9	8,669	692 22
do Rafts.....										
Saw Logs.....										
Staves and Headings, Barrel.....										
do Pipe.....										
do W. India.....										
Shingles.....	36	1	14				50	1	51	13 14
Split Posts and Fence Rails, in Vessel.....	29		3				32		32	2 65
Split Posts and Fence Rails, in Rafts.....										
Timber, Square, in Vessels.....			5,968				5,968		5,968	596 48
do Rafts.....							395		395	7 90
Traverses.....										

Woodenware and Wood partly manufactured.....															
Total Freight-paying Tolls.	7,280	8,335	78,943				7,678				141,564	84,223	157,577	241,800	20,559 01
Coal Free per Order in Council	315										315			315	
Grand total Freight.....	7,595	8,335	78,943				7,678				141,564	84,538	157,577	242,115	
Total Tolls on Vessels.....															
do on Passengers.....	2,978 49														
do Free Coal.....	120 64														
Fines and Damages.....	\$26.83														
Wharfage and Storage.....	19 00														
Total Revenue, exclusive of Hydraulic Rents.....															
	23,677 14														

INLAND REVENUE DEPARTMENT,
 OTTAWA, 31st December, 1875.

APPENDIX.—Continued.

No. (A.) 29.—GENERAL STATEMENT showing the Quantity of each Article transported through the Rideau Canal, and the Amount of Revenue collected, during the season of Navigation of 1875.

ARTICLES.	From Canadian to Canadian Ports.		From United States to United States Ports.		From United States to Canadian Ports.		Tons.		Total Tons.	Amount of Tolls. \$ cts.
	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.		
Ashes, Pot and Pearls.....	5	38					5	38	43	9 89
Apples.....		6						6	6	0 28
Agricultural Products not enumerated, Vegetable.....	399	552					399	552	951	64 64
Agricultural Products, Animal.....	32	98					32	98	130	19 68
Barley.....	146						146		146	3 67
Bricks.....	88	638					88	638	726	21 65
Bones.....		82						82	82	5 58
Baggage.....	8	1					8	1	9	0 99
Beet.....	36	3					36	3	39	3 51
Brimstone, Crude.....	50	131					50	131	181	7 56
Cement and Lime Water.....	289	240					289	240	529	15 26
Clay, Lime and Sand.....		1,788						1,788	1,788	88 00
Coal.....		16						16	16	0 51
Corn.....	3	2					3	2	5	0 17
Cattle.....										
Cotton, Raw.....										
Coffee.....										
Crockery.....		2						2	2	0 18
Dye Wood and Dye Stuffs.....		1						1	1	0 18
Earthenware.....	22	3					22	3	25	2 40
Fish.....	355	7					355	7	362	9 20
Flax and Hemp.....										
Flour.....	154	205					154	205	359	10 28
Furniture.....	20	35					20	35	55	8 53
Gypsum.....	109	202					109	202	311	12 02
Glass, Window.....	29						29		29	2 57
Glassware.....	3						3		3	0 28
Hay, Pressed.....	50	2					50	2	52	1 31

	4	1	1	1	1	4	1	1	1	1	5	0 08	0 18
Hogs.....													
Horses.....													
Hides and Skins, Horns and Hoofs.....	1	32								33		1 02	0 47
Iron, Railway.....		4								4		9 59	28 48
do Pig.....	244	48								263		435 90	
do All other.....	652	263											
Iron Ore.....	8,718												
Kryolite or Chemical Ore, and other Ore, except Iron.....	983	280								280	1,263	63 15	0 85
Lard and Lard Oil.....	26	5								5	31	14 78	0 05
Meals, all kinds.....	154									154		0 53	0 98
Meats, other than Pork.....		1								1	6	4 17	0 66
Marble.....	6												
Manilla.....	11												
Molasses.....	47												
Nails.....	136	9								9	145	12 91	10 45
Oats.....	3	9								9	12	0 27	0 74
Oil, in Barrels.....	30	64								64	94	1 06	0 97
Oil Cake.....													
Pease.....	9	1								1	10	0 74	0 36
Potatoes.....	16	4								4	20	1 06	
Pork.....		42								42	42	0 97	
Paint.....	11										11		
Pitch and Tar.....	2	2								2	4		
Rags.....													
Rye.....	89										89	2 27	0 18
Rosin.....	2	2								2	2	15 07	1 94
Salt.....	409	150								150	569	0 27	
Stone, intended for Cutting.....	74	3								3	77		
do Wrought.....	1	2								2	3		
do not suitable for Cutting unwrought.....													
Seeds, all kinds.....													
Sheep.....	1											0 03	0 80
Soda Ash.....	9										9	0 09	36 53
Steel.....	1											11 05	
Sugar.....	373	32								32	405		
Spirits.....	58	48								48	106		
Tobacco, Raw.....													
Tallow.....	2									2	2	0 05	2 44
Tin.....	27										27		
Turpentine.....													
Vinegar.....	4	15								15	19	2 92	15 12
Wheat.....	3	259								259	262	0 09	0 53
White Lead.....	1										1	6	2 45
Whiting.....	6										6		
Wool.....	84	8								8	92		

APPENDIX A.—Continued.

No. (A) 29.—GENERAL STATEMENT showing the Quantity of each Article transported through the Rideau Canal, &c.—Continued.

Articles.	From Canadian to Canadian Ports.		From Canadian to United States Ports.		From United States to United States Ports.		From United States to Canadian Ports.		Tons.		Total Tons.	Amount of Tolls. \$ cts.
	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.		
All other Goods and Merchandise, not enumerated.....												
Bark	895	508							895	508	1,403	150 97
Barrels, Empty	101	26							101	26	127	3 21
Boat Knees	65	37							65	37	102	5 03
Floats	6,220	2,520							6,220	2,520	8,740	197 06
Firewood, in Vessels.....	74,408	19,551							74,408	19,551	93,959	1,723 63
do do in Raft.....	549	150							549	150	699	14 58
Hoops		2								2	2	0 18
Hop Poles.....	863	9							863	9	872	65 25
Lumber, Sawm, in Vessels.....	7,942	976							7,942	976	8,918	255 45
do do in Rafts.....	21								21		21	1 33
Masts, Spars and Telegraph Poles, in Vessels.....	80								80		80	4 00
Masts, Spars and Telegraph Poles, in Rafts.....												
Railway Ties, in Vessels.....	819								819		819	48 50
do do in Rafts.....												
Saw Logs	4,782	4,310							4,782	4,310	9,092	237 21
Staves and Headings, Barrel.....		2,800								2,800	2,800	106 95
do do Pipe.....												
do do W. India.....												
Shingles.....	208	10							208	10	218	66 79
Split Posts and Fence Rails, in Vessels.....	18	6							18	6	24	3 86
Split Posts and Fence Rails, in Rafts.....												
Timber, Square, in Vessels.....	244	280							244	280	524	11 89
do do in Rafts.....	4,720	7,440							4,720	7,440	12,160	122 53
Traverses												

	70	10	70	10	80	11 20
<i>Woodenware and Wood partly manufactured</i>						
Total Freight paying Tolls.....	115,844	44,152	115,844	44,152	150,996	3,988 45
Coal, free, per Order in Council.....	3,386		3,386		3,386	
Grand Total Freight.....	119,230	44,152	119,230	44,152	163,382	
Total Tolls on Vessels.....						
do on Passengers.....						1,732 80
do Free Coal.....						53 71
Fines and Damages.....					\$85 39	
Wharfage and Storage.....						353 28
Other Receipts.....						70 00
Total Revenue, exclusive of Hydraulic Rents.....						\$6,208 04

A. BRUNEL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st December, 1875.

APPENDIX A.—Continued.

No. (A) 30.—GENERAL STATEMENT showing the Quantity of each Article transported through the St. Peter's Canal, and the Amount of Revenue collected during the Season of Navigation of 1875.

Articles.	From Canadian to Canadian Ports.		From Canadian to United States Ports.		From United States to United States Ports.		From United States to Canadian Ports.		Tons.		Total Tons.	Amount of Tolls.
	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.		
Coal	305	5,637							305	5,637	5,942	\$ 59 42
Fish	58	1,557							58	1,557	1,615	16 15
Flour	1,434	16							1,434	16	1,450	14 50
Other Agricultural Products	716	145							716	145	861	8 61
Merchandise	1,195	5,803							1,195	5,803	6,998	69 98
Lumber	274	976							274	976	1,250	12 50
Total Freight paying Tolls.	3,982	14,134							3,982	14,134	18,116	181 16
Total Tolls on Vessels.....												611 62
Total Revenue from all sources												792 78

A. BRUNEL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st December, 1875.

APPENDIX A.—Continued.

No. (A) 32.—STATEMENT OF Traffic on the undermentioned Canals, and the Amount of Tolls collected, during the Season of Navigation in 1875.

ARTICLES.	Welland Canal.		St. Lawrence Canals.		Chambly Canal.		Burlington Bay Canal.		Ottawa Canals.		Rideau Canal.		St. Peter's Canal.	
	Tons.	Tolls. \$ cts.	Tons.	Tolls. \$ cts.	Tons.	Tolls. \$ cts.	Tons.	Tolls. \$ cts.	Tons.	Tolls. \$ cts.	Tons.	Tolls. \$ cts.	Tons.	Tolls. \$ cts.
<i>Class No. 1.</i>														
Canadian Vessels, steam....	132,295	2,893 73	408,870	5,230 23	79,388	364 56	177,197	3,543 94	66,262	453 69	49,447	583 70		
United States' Vessels, do.	60,479	1,486 35	16,769	163 24	11	0 50	69	1 20			12	0 50		
Canadian Vessels, sail.....	448,640	8,932 73	720,660	7,510 94	60,080	944 53	81,253	812 53	198,537	2,423 34	129,421	1,090 35	30,581	611 62
United States' Vessels, sail	367,802	8,165 64	123,060	1,211 50	121,805	1,669 10	8,135	81 35	69,999	1,172 74	6,953	58 05		
Total, Class No. 1.....	1,009,216	21,478 45	1,269,349	14,115 91	261,344	2,978 49	266,645	4,439 02	331,798	4,049 77	185,833	1,732 60	30,581	611 62
<i>Class No. 2.</i>														
Passengers.....	No.		No.		No.		No.		No.		No.		No.	
	2,969		37,121	2,273 86	7,180	120 64	15,246		35,470	249 17	2,057	53 71	79	
<i>Class No. 3.</i>														
Bricks.....	779	249 01	3,971	254 11	541	46 69	242		117	3 11	796	21 65		
Cement and Water Lime.....	531	106 20	2,769	479 66	83	8 30	51		41	3 71	181	7 56		
Clay, Lime and Sand.....	985	204 40	5,937	268 73	4,659	456 94	1,455		2,084	134 61	529	15 26		
Coal.....	321,306	61,974 91	19,803	2,569 80	115,460	11,492 18	43,384				1,788	88 00	5,942	59 42
Fish.....	68	5 41	1,864	225 01	61	6 10	246				362	9 20	1,615	16 15
Gypsum.....	1,852	126 71	2,161	96 12	218	7 28	84		28	2 60	311	12 02		
Iron—Railway.....	1,517	303 40	26,627	3,271 42			2,963		101	0 93	41	0 47		
do Pig.....	2,451	432 09	18,162	2,199 14			8,275		52	4 71	292	9 59		
do All other.....	5,137	967 69	9,382	1,112 42	1,364	179 05	2,980		270	11 88	915	28 48		
Salt.....	13,509	2,680 86	5,936	726 06	1,354	121 81	258		31	1 25	559	15 07		
Stones, for cutting.....	6,634	1,369 58	6,914	290 64	6,527	617 44	1,776		2,163	185 64	77	0 28		
Apples.....	2,976	285 51	8,069	1,198 31	939	93 90	1,205		17	0 67	6	0 28		
Barley.....	35,751	7,059 60	5,815	464 95	3,605	335 53	4,988		407	17 89	146	3 67		

APPENDIX A.—Continued.

No. (A) 32.—STATEMENT of Traffic on the undermentioned Canals, and the Amount of Tolls collected, &c.—
Continued.

ARTICLES.	Welland Canal.		St. Lawrence Canals.		Chambly Canal.		Burlington Bay Canal.		Ottawa Canals.		Rideau Canal.		St. Peter's Canal.	
	Tons.	Tolls. \$ cts.	Tons.	Tolls. \$ cts.	Tons.	Tolls. \$ cts.	Tons.	Tolls. \$ cts.	Tons.	Tolls. \$ cts.	Tons.	Tolls. \$ cts.	Tons.	Tolls. \$ cts.
<i>Class No. 3.—Continued.</i>														
Corn.....	103,749	20,700 90	11,597	1,471 14								16	0 51	
Cotton, Raw.....	3	0 60	86	7 49										
Flax and Hemp.....	13,964	989 32	24,199	3,451 48	387	13 10	4,972	4	138	5 04	359	10 28	1450	14 50
Flour.....	842	158 40	958	80 82	903	66 14			3	0 17	52	1 31		
Hay, Pressed.....	470	64 50	646	64 60	42	1 40	74		308	18 35	154	14 78		
Meals, all kinds.....	3	0 60	7	0 61										
Oil Cake.....	3,383	670 68	5,806	434 07	5,130	450 95			988	61 05	12	0 66		
Oats.....	2,009	401 80	32,343	3,236 16	941	39 39	4,876		2,187	138 06	10	0 27		
Peas.....	882	128 96	564	50 67	54	4 92	84		192	12 98	20	0 74		
Potatoes.....	917	183 40	4	0 38					8	0 51				
Rye.....	9	1 80	139	10 15	48		21							
Seeds, all kinds.....	12	2 40	31	4 31	7	0 70								
Tobacco, Raw.....	253,835	49,242 38	133,334	16,689 18			14,683		7	0 50	262	15 12		
Wheat.....	547	83 90	1,075	97 48	748	26 05	216		55	2 38	3	0 20	861	8 61
Agricultural Products, not enumerated, Vegetable.....	155	24 88	1,806	255 52			32		39	3 63	82	5 58		
Bones.....	5	1 00	732	48 90	87	2 96	1		412	27 65	5	0 17		
Cattle.....			54	5 12					51	3 52	1	0 03		
Hogs.....														
Hides and Skins, Horus and Hoofs.....	10	2 00	57	11 12	42	4 20	33		41	3 34	33	1 02		
Horses.....	31	6 17	304	25 69	15	0 53	48		172	7 34	5	0 18		
Lard and Lard Oil.....	11	2 20	201	28 23	4	0 40	60		5	0 44	31	0 85		
Meats, other than Pork.....	5	1 00	92	13 26			7		7	0 44	1	0 05		
Pork.....	331	66 20	578	56 20	1	0 04	24		57	2 56	42	1 06		
Sheep.....	1	0 20	380	25 57	312	10 59			186	12 79	1	0 03		
Tallow.....	2	0 40	28	3 68					4	0 31	2	0 05		
Wood.....	31	8 20	119	16 16			84		1	0 07	92	2 45		

Agricultural Products, not enumerated, Animal.....		10	3 80	3,043	290 01	334	23 81	27	347	26 54	951	64 64	9,868	98 68
Total, Class No. 3.....		774,713	148,449 06	335,503	30,534 37	143,788	1,040 40	93,151	10,440	695 03	8,119	335 44	9,868	98 68
<i>Class No. 4.</i>														
Ashes, Pot and Pearl.....	613	86 70	2,366	359 40	1,439	143 90	1,161	119	18 48	43	9 89			
Agricultural Implements.....	33	9 35	250	30 78	5	0 50		21	2 29	130	19 68			
Baggage.....	11	4 40	693	118 80	18	0 60	50	306	22 55	9	0 99			
Beer.....	28	10 50	521	134 35			107	116	5 95	39	3 51			
Brimstone.....	4	1 60												
Coffee.....			15	2 40	5	0 50								
Crockery.....	6	2 05	448	93 59			34			2	0 18			
Dye Woods and Dye Stuffs.....	30	9 90	44	4 35	32	3 20	20			1	0 18			
Earthenware.....	123	42 75	712	154 96	1	0 04	292	3	0 43	25	2 40			
Furniture.....	146	53 05	257	38 37	5	0 55	18	36	3 83	55	8 53			
Glassware.....	17	6 10	602	119 28			392	12	1 20	3	0 28			
Glass, Window.....	140	51 10	1,043	215 42			384			29	2 57			
Marble.....	385	153 30	131	24 56	111	26 08	8			6	0 53			
Manilla.....	9	1 85	47	9 90			11			11	0 98			
Molasses.....	21	6 40	5,163	387 24	4,305	429 91	331			47	4 17			
Nails.....	549	192 80	3,514	716 61	70	7 00	1,382	9	0 45	145	12 91			
Oil.....	2,057	816 05	1,223	185 34	275	27 50	196	8	0 40	94	10 45			
Paint.....	139	46 85	343	74 19	48	4 80	182			11	0 97			
Pitch and Tar.....	22	8 10	1,790	108 90	1,800	180 00	9	17	2 36	4	0 36			
Rags.....	61	12 80	988	101 40			38			6	1 03			
Rosin.....	28	4 55	838	47 90	961	96 40	108			2	0 18			
Soda Ash.....	507	191 10	823	423 32			454			9	0 80			
Steel.....	50	8 45	200	38 38			51			1	0 09			
Sugar.....	317	80 30	7,236	870 54	2,637	203 70	1,208	30	1 78	405	36 53			
Stone, Wrought.....	1,092	425 95	304	70 95	22	2 14	7	4	0 20	3	0 27			
Tin.....	29	4 25	515	104 09			172			27	2 44			
Turpentine.....	1	0 05	400	21 65	398	39 80	32							
Vinegar.....	8	2 50	127	23 75			173			19	2 92			
White Lead.....	20	4 15	118	24 08			43			1	0 09			
Whiting.....			279	55 45			69			6	0 53			
Whiskey & all other Spirits.....	521	198 50	1,243	308 78			157			21	1 10	106	11 05	
Merchandise, not enumerated	2,766	792 20	13,810	2,412 47	2,664	274 13	5,148	809	60 64	1,403	150 97	6,998	69 98	
Total, Class No. 4.....	9,733	3,227 65	47,133	7,281 20	14,739	1,500 75	12,381	1,517	122 69	2,636	284 45	6,998	69 98	
<i>Class No. 5.</i>														
Bark.....	28	2 80	22	1 45							127	3 21		
Barrels, Empty.....	528	6 52	908	144 47	6	1 20	5	184	23 87		102	5 03		

APPENDIX A.—Continued.
 No. (A) 32 —STATEMENT of Traffic on the undermentioned Canals, and the Amount of Tolls collected, &c.—
 Continued.

Articles.	Welland Canal.		St. Lawrence Canals		Chambly Canal.		Burlington Bay Canal.		Ottawa Canals.		Rideau Canal.		St. Peter's Canal.	
	Tons.	Tolls. \$ cts.	Tons.	Tolls. \$ cts.	Tons.	Tolls. \$ cts.	Tons.	Tolls. \$ cts.	Tons.	Tolls. \$ cts.	Tons.	Tolls. \$ cts.	Tons.	Tolls. \$ cts.
<i>Class No. 5.—Continued.</i>														
Boat Knees.....	128	13 03	1	0 01					1	0 01				
Floats.....	390	3 41	6,708	117 40	303	16 95			2,359	21 15	8,740	197 05		
Firewood, in Vessels.....	49,879	2,440 53	71,189	2,341 65	7,619	194 02	909		142,254	4,321 11	93,939	1,723 63		
do Rafts.....			504	10 51					573	5 73	689	14 58		
Lumber, Sawed, in Vessels.....	63,992	9,577 54	92,009	5,396 63	52,444	3,108 60	5,257		323,597	24,150 81	8,918	255 45	1,250	12 50
do Rafts.....			12,271	552 05					7,387	171 72	21	1 33		
Hoops.....	309	77 09	43	8 00					3	0 30	2	0 18		
Railway Ties, in Vessels.....	571	91 23	537	17 09	8,669	692 22	100				819	48 50		
do Rafts.....	199	39 75												
Masts, Spars and Telegraph Poles, in Vessels.....	116	16 20			48	80					80	4 00		
Masts, Spars and Telegraph Poles, in Rafts.....	31	5 43	17,856	446 40			621							
Square Timber, in Vessels.....	64,872	8,206 48	680	29 00			1,995		14	0 54	23	0 87		
do Rafts.....	446	70 61	19,938	550 95	5,968	596 48	10,884		2,160	27 51	524	11 89		
Woodenware or Wood, partly manufactured.....	322	66 40	690	214 70			118		11	2 20	80	11 20		
Shingles.....	152	66 09	84	14 31	51	13 14			215	50 62	218	66 79		
Split Posts and Fence Rails, in Vessels.....	165	11 16			32	2 65	7				24	3 86		
Split Posts and Fence Rails, in Rafts.....														
Saw Logs.....	11,290	639 54	11,674	266 73					4,730	250 60	9,092	237 21		
Staves and Headings:—														
do Barrel.....	412	52 00	1,092	75 36										
do Pipe.....			2,104	199 00			96		1,278	83 00	2,800	106 95		
do West India.....	2,117	396 72	412	46 35										
do Salt Barrel.....	289	37 08	14,259	37 14	395	7 90			285	0 55	12,160	122 53		
Traverses.....														

	1,626	80 60.	872	65 25	12 50								
Top Poles	192,667	23,083 69	254,447	10,649 70	75,536	4,633 96	19,992	485,051	29,108 42	139,260	2,879 51	1,250	12 50
Total, Class No. 5.													
<i>Special Class.</i>													
Kryolite, or Chemical Ore.....		395		19 75						1,263	63 15		
Iron Ore	29,281	1,464 05	1,875	93 75	7,678	383 90		135	6 75	8,718	435 30		
Stone, unwrought, not suitable for cutting	6,711	290 53	1,601	128 25				23	45				
Total, Special Class	35,992	1,754 58	3,871	241 75	7,678	383 90		158	7 20	9,981	499 05		
Total Freight and Tolls	1,013,095	198,092 85	641,044	73,996 79	241,800	23,658 14	125,524	4,439 02	4,439 02	159,996	5,784 76	18,116	792 78
Timber and other Woods, free	591	8 95											
Wheat, Corn, Flour, Iron, Salt, Coal, Ore, &c., free	24,364	2,712 50	266,596	29,975 21	315	26 83		325	9 34	3,386	85 39		
Grand Total, Passengers and tonnage of vessels not included	1,038,050	200,814 30	907,640	103,972 10	242,115	23,684 97	125,524	4,439 02	4,439 02	163,382	5,870 15	18,116	792 78

Tolls abolished on freight on the Burlington Bay Canal, per Order in Council, 1st April, 1873.

A. BRUNEL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st December, 1875.

APPENDIX A.—Continued.

No. (A) 34.—STATEMENT showing the Amount of Tolls accrued each month during the Season of Navigation ended December, 1875.

Canals and Offices.	April.	May.	June.	July.	August.	Sept.	Oct.	Nov.	Dec.	Totals.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
WELLAND CANAL.										
Chippawa.....				1 69	39 58	3 28	13 90	6 06		64 51
Colborne.....	42 19	12,378 77	18,885 39	21,796 37	23,608 95	18,914 11	18,008 33	14,778 93	320 82	128,733 86
Dalhousie.....		7,830 74	6,895 50	9,118 36	10,344 33	9,507 99	13,055 76	7,031 30	27 68	63,811 66
Dunnville.....	232 40	187 85	146 68	51 33	121 08	82 02	166 06	241 91		1,199 33
Matiland.....	1 00	200 41	109 14	156 44	121 61	53 49	71 58	92 76	26 77	833 20
Robinson.....		116 39	419 48	319 83	228 57	288 65	393 65	289 69	40 27	2,106 53
St. Catharines.....		334 84	150 98	198 47	226 03	143 69	171 71	111 42	6 71	1,343 76
Total, Welland Canal.....	275 59	21,019 00	26,607 17	31,642 49	34,690 15	28,993 14	31,880 99	22,562 67	422 25	198,092 85
St. LAWRENCE CANALS.										
Beauharnois.....		185 75	377 29	219 79	517 33	775 16	591 81	318 39		2,995 42
Cornwall.....		3,869 95	4,775 76	3,872 65	2,811 08	2,659 22	3,551 42	2,521 77		24,061 85
Edwardsburg.....		104 94	82 16	27 52	62 51	73 57	27 17	62 10		439 97
Kingston.....		3,433 38	1,874 16	2,307 01	2,176 75	1,483 63	2,556 84	937 78		14,469 55
Lachine.....		348 11	1,291 07	687 61	482 40	3,227 86	426 38	189 92		3,753 35
Montreal.....		3,454 76	4,984 59	4,951 11	4,245 25	3,609 15	4,234 50	2,787 23		28,276 65
Total, St. Lawrence Canals.....		11,406 89	13,030 39	12,120 33	10,295 32	8,938 59	11,388 12	6,872 15		73,996 79
CHAMBLEY CANAL.										
Chambley.....		429 59	1,565 11	1,474 32	1,078 81	504 51	852 38	512 93		6,417 65
St. Johns.....		2,166 76	2,328 85	2,517 75	2,803 08	3,091 77	1,991 40	1,681 01		16,581 01
St. Ours.....	13 73	79 32	103 37	94 43	115 39	77 17	1,91 05	86 01		659 48
Total, Chambley Canal.....	13 73	2,675 67	3,997 33	4,086 50	3,987 28	3,673 45	2,934 84	2,279 34		23,658 14

	9 20	595 80	858 18	898 75	682 11	556 31	514 36	392 97	5 34	4,439 02
EMMERSON BAY CANAL.										
Hamilton.....										
OTTAWA CANALS.										
Ottawa.....		170 71	2,353 16	3,833 08	4,603 99	3,808 24	2,982 65	568 46	.....	18,310 29
Carillon.....		104 32	1,132 78	171 87	134 53	111 63	149 62	133 24	.....	937 99
Grenville.....		3,737 91	2,020 90	1,244 92	1,201 44	904 08	1,114 03	891 37	.....	11,114 65
St. Anne's.....		316 20	1,003 15	819 62	780 02	364 00	456 75	139 61	.....	3,869 35
Total Ottawa Canals.....		4,329 14	5,509 99	6,069 49	6,719 98	5,177 95	4,703 05	1,722 68	.....	34,232 28
RIDEAU CANAL.										
Kingston Mills.....		325 63	548 06	579 00	454 12	402 37	400 45	122 68	.....	2,832 31
Ottawa.....		353 15	582 72	423 12	371 88	295 02	238 19	155 99	6 99	2,427 06
Smith's Falls.....		75 42	109 78	129 50	76 30	74 01	48 89	11 46	.....	525 39
Total Rideau Canal.....		754 20	1,240 56	1,131 62	902 30	771 43	687 53	290 13	6 99	5,784 76
ST. PETER'S CANAL.										
St. Peters.....		46 78	123 92	111 25	121 52	140 13	142 90	89 89	16 39	792 78

A. BRUNEL,
Commissioner.

INLAND REVUE DEPARTMENT,
OTTAWA, 31st December, 1875.

APPENDIX A.—Continued.

No. (A) 35.—GENERAL STATEMENT showing the Number, Tonnage and Nationality of Vessels passed through the Canals during the Season of Navigation ended 31st December, 1875, and the Tolls collected thereon.

Vessels.	Total Number		From Canadian to Canadian Ports.		From Canadian to United States Ports.		From United States to United States Ports.		From United States to Canadian Ports.		Tons.		Total Tons.	Amount of Tolls.
	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.		
WELLAND CANAL.														
Canadian Vessels, Steam	554	47,285	29,185	265	17,560	265	429	37,571	65,274	67,021	132,295	2,893 73		
do Sail	2,128	106,522	65,221	5,801	112,338	5,801	9,197	149,561	228,057	220,563	448,640	8,932 73		
Total Canadian	2,682	153,807	94,406	6,066	129,898	6,066	9,626	187,132	293,331	287,604	580,935	11,826 46		
United States Vessels, Steam	240	94	236	448	164	448	701	4,691	31,003	29,476	60,479	1,486 35		
do Sail	1,350	254	1,701	917	8,515	917	2,671	53,373	187,940	179,862	367,802	8,165 64		
Total United States	1,590	348	1,937	1,365	8,679	1,365	3,372	58,064	218,943	209,338	428,281	9,651 99		
Grand Total Welland Canal.	4,272	154,155	96,343	7,431	138,577	7,431	12,998	245,196	512,274	496,942	1,009,216	21,478 45		
ST. LAWRENCE CANALS.														
Canadian Vessels, Steam	3,040	215,690	181,171	24	5,727	24	.....	6,258	221,417	187,453	408,870	5,230 23	
do Sail	5,301	416,878	295,531	688	881	688	80	6,507	417,854	302,806	720,660	7,610 94		
Total Canadian	8,341	632,568	476,702	712	6,608	712	80	12,766	639,271	490,259	1,129,530	12,741 17		
United States Vessels, Steam	458	360	314	514	4,244	514	2,698	3,223	7,409	9,360	16,769	163 24		
do Sail	1,538	4,548	22,939	12,033	7,248	12,033	288	1,721	68,881	5,392	123,050	1,211 50		
Total United States	1,996	4,908	23,253	12,547	11,492	12,547	2,986	4,944	68,988	10,701	139,819	1,374 74		
Grand Total St. Lawrence Canals	10,337	637,476	499,955	13,269	18,100	13,269	3,011	6,024	69,066	727,745	1,269,349	14,115 91		

CHAMBLEY CANAL.		564	39,682	38,855	395				456	40,077	39,311	79,388	364 56
Canadian Vessels, Steam	do	784	10,619	10,613	9,219				29,629	19,838	40,242	60,080	944 33
Total Canadian		1,348	50,301	49,468	9,614				30,085	59,915	79,553	139,468	1,308 89
United States Vessels, Steam	do	2	12	12	33,810	8	3			8	3	11	0 50
Total United States		1,575	12	12	33,810	8	3		88,031	33,822	88,043	121,865	1,669 10
Grand Total Chambly Canal		1,577	12	12	33,810	8	3		88,031	33,830	88,046	121,876	1,669 60
		2,925	50,313	49,480	43,424	8	3		118,116	93,745	167,509	261,344	2,978 49
BURLINGTON BAY CANAL.													
Canadian Vessels, Steam	do	724	87,863	88,892		174		268		88,131	89,066	177,197	3,543 94
Total Canadian		463	13,050	17,415	24,556			26,232		39,282	41,971	81,253	812 53
United States Vessels, Steam	do	1,187	100,913	106,307		24,730		26,500		127,413	131,037	258,450	4,356 47
Grand Total, Burlington Bay Canal		2				30		30		30	30	60	1 20
Total United States		64		586		3,105		4,444		4,444	3,691	8,135	81 35
Grand Total, Burlington Bay Canal		66		586		3,135		4,474		4,474	3,721	8,195	82 55
		1,253	100,913	106,893	27,865			30,974		131,887	134,758	266,645	4,439 02
OTTAWA CANALS.													
Canadian Vessels, Steam	do	1,431	28,528	37,686		48				28,528	37,734	66,262	453 69
Total Canadian		2,449	17,321	160,255	20,861					17,321	181,216	198,537	2,423 34
United States Vessels, Steam	do	3,880	45,849	197,941		21,009				45,849	218,950	264,799	2,877 03
Grand Total, Ottawa Canals		921	8,739	10,804	42,386			8,070		16,809	53,190	69,999	1,172 74
Total United States		921	8,739	10,804	42,386			8,070		16,809	53,190	69,999	1,172 74
Grand Total, Ottawa Canals		4,801	64,588	208,745	63,395			8,070		62,658	272,140	334,798	4,049 77

APPENDIX A.—Continued.

No (A) 35.—GENERAL STATEMENT showing the Number, Tonnage and Nationality of Vessels passed through the Canals, &c.—Continued.

Vessels.	Total Number	From Canadian Ports.		From United States to United States Ports.		From United States to Canadian Ports.		Tons.		Total Tons.	Amount of Tolls. \$ cts
		Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.		
RIDEAU CANAL.											
Canadian Vessels, Steam.....	786		23,525						23,525	25,922	49,447
do Sail.....	2,033		60,084						60,084	69,337	129,421
Total Canadian.....	2,826		83,609						83,609	95,259	178,868
United States Vessels, Steam.....	2	6						6	6	12	0 50
do Sail.....	85	1,793	5,160					1,793	5,160	6,953	58 05
Total United States.....	87	1,799	5,166					1,799	5,166	6,965	58 55
Grand Total, Rideau Canal.....	2,913	85,408	100,425					85,408	100,425	185,833	1,732 60
ST. PETER'S CANAL.											
Canadian Vessels, Steam.....											
do Sail.....	807	15,719	14,862					15,719	14,862	30,581	611 62
Total Canadian.....	807	15,719	14,862					15,719	14,862	30,581	611 62
United States Vessels, Steam.....											
do Sail.....											
Total United States.....											
Grand Total, St. Peter's Canal..	807	15,719	14,862					15,719	14,862	30,581	611 62

RECAPITULATION.

Vessels.	Total Number.		From Canadian to Canadian Ports.		From Canadian to United States Ports.		From United States to United States Ports.		From United States to Canadian Ports.		Tons.		Total Tons.	Amount of Tolls.
	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.		
CANADIAN VESSELS.														
<i>Steam and Sail.</i>														
Welland	2,682	153,807	94,406	6,066										\$ cts.
St. Lawrence	8,341	632,568	476,702	712	129,898				9,626	187,132	293,331	287,604	580,935	11,826 46
Chambly	1,348	50,301	49,468	9,614	6,608			80	70	12,765	639,271	490,259	1,129,530	12,741 17
Burlington Bay	1,187	100,913	106,307	24,730							59,916	79,553	139,468	1,308 89
Ottawa	3,880	45,849	197,941	21,009					26,500		127,413	131,037	258,450	4,356 47
Rideau	2,826	83,609	95,259								83,609	218,950	264,799	2,877 03
St. Peters	807	15,719	14,862								15,719	14,862	30,581	1,674 05
Total Canadian	21,071	1,082,766	1,034,945	52,517	146,120	25	80	36,196	229,982	1,265,107	1,317,524	2,582,631	35,395 69	
UNITED STATES' VESSELS.														
<i>Steam and Sail.</i>														
Welland	1,590	348	1,937	8,679	1,365	206,544	147,972	3,372	59,064	218,943	209,338	428,281	9,651 99	
St. Lawrence	1,996	4,908	23,253	11,492	12,517	2,986	4,944	68,988	10,701	86,374	51,445	139,819	1,374 74	
Chambly	1,577	12	33,810	3,135		8	3		88,031	33,830	88,046	121,876	1,669 60	
Burlington Bay	66	566		42,386				4,474		4,474	3,721	8,195	82 55	
Ottawa	921	8,739	10,804					8,070		16,809	53,190	69,999	1,172 74	
Rideau	87	1,799	5,166							1,799	5,166	6,965	58 55	
St. Peters														
Total United States	6,237	15,806	41,768	53,981	59,433	209,538	152,919	84,904	156,796	364,229	410,906	775,135	14,010 17	
Grand Total, Canadian and United States	27,308	1,098,572	1,076,703	200,101	111,950	209,563	152,999	121,100	386,778	1,629,336	1,728,430	3,357,766	49,405 86	

A. BRUNEL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st December, 1875.

APPENDIX A.—Continued.

No. 39.—STATEMENT of the Number and Tonnage of all kinds of Vessels passed through the Canals during the Season of Navigation, ended 31st December, 1874.

WELLAND AND ST. LAWRENCE CANALS.

CANADIAN.					UNITED STATES.			
Steam Vessels.			Sailing Vessels.		Steam Vessels.		Sailing Vessels.	
Tonnage.	Number.	Total Tonnage.	Number.	Total Tonnage.	Number.	Total Tonnage.	Number.	Total Tonnage.
8	13	104	27	216	2	16	1	8
10	5	50	10	100	3	30	3	30
12	4	48	1	12	4	48		
15	11	165	3	45	10	150	1	15
20	10	200	13	260	10	200	2	40
25	10	250	4	100	2	50		
30	10	300	5	150	5	150	2	60
35	9	315	10	350	1	35	1	35
40	6	240	51	2,040			2	80
45	8	360	8	360	1	45	1	45
50	3	150	14	700	3	150	3	150
55	4	220	10	550	2	110	2	110
60	3	180	11	660	3	180	9	540
65	5	325	9	585	2	130	25	1,625
70			13	910	1	70	30	2,100
75	2	150	20	1,500			19	1,425
80	1	80	22	1,760			10	800
85	2	170	10	850			5	425
90			24	2,160			3	270
95	1	95	47	4,465	1	95	3	285
100	9	900	47	4,700			7	700
105	3	315	33	3,465			7	735
110	1	110	38	4,180	1	110	11	1,210
115	2	230	18	2,070			5	675
120	1	120	19	2,280			9	1,080
125	3	375	13	1,625			4	500
130			19	2,470			1	130
135	1	135	22	2,970	1	135	1	135
140	1	140	13	1,820				
145	2	290	18	2,610			2	290
150	1	150	20	3,000	1	150	1	150
155	1	155	19	2,945			3	465
160	1	160	15	2,400				
165			13	2,145				
170			2	340	1	170	5	850
175	3	525	11	1,925				
180			5	900				
185		370	9	1,665			1	185
190	1	190	7	1,330				
195	3	390	12	2,340			3	585
200			4	800	1	200	1	200
205			5	1,025			8	1,640
210			3	630			4	840
215	1	215	4	860			6	1,290
220	4	880	7	1,540			7	1,540
225	1	225	8	1,800			8	1,800
230	1	230	5	1,150			6	1,380
235	1	235	4	940			8	1,880
240	1	240	3	720			3	720
245	3	735	8	1,960	1	245	3	735
250	2	500	3	750	1	250	1	250

APPENDIX A.—Continued.

No. 39.—STATEMENT of the Number and Tonnage of all kinds of Vessels passed through the Canals, &c.—Continued.

WELLAND AND ST. LAWRENCE CANALS.—Continued.

CANADIAN.					UNITED STATES.			
Steam Vessels.			Sailing Vessels.		Steam Vessels.		Sailing Vessels.	
Tonnage.	Number.	Total Tonnage.	Number.	Total Tonnage.	Number.	Total Tonnage.	Number.	Total Tonnage.
255			6	1,530	1	255	9	2,295
260	1	260	3	780	1	260	2	520
265	5	1,325	4	1,060			12	3,180
270	2	540	1	270			5	1,350
275	2	550	2	550			6	1,650
280			4	1,120			4	1,120
285	4	1,140	11	3,135			6	1,710
290	2	580	1	290			9	2,610
295	1	295	8	2,360	1	295	14	4,130
300	2	600	2	600	1	300	17	5,100
305	4	1,220	7	2,135	3	915	12	3,660
310	2	620	4	1,240	1	310	10	3,100
315			6	1,890	1	315	15	4,725
320			8	2,560			13	4,160
325			4	1,300	1	325	13	4,225
330			3	990			10	3,300
335	1	335	5	1,675			10	3,350
340			6	2,040			3	1,020
345	1	345	6	2,070			7	2,415
350			7	2,450			6	2,100
355			6	2,130			3	1,065
360			8	2,880			1	360
365			7	2,555			1	365
370			8	2,960				
375			6	2,250			1	375
380							1	380
385			4	1,540				
390								
395			3	1,135				
400			1	400	1	400		
405								
410								
415					1	415		
420					1	420		
425								
430					1	430		
432								
435					2	870		
436					1	436		
437					2	874		
440					2	880		
446					1	446		
447					1	447		
460					1	460		
461					1	461		
466								
467					1	467		
479			1	479	1	479		
490	1	490						
500			1	500				
504					1	504		
516	1	516						

APPENDIX A.—Continued.

No. 39.—STATEMENT of the Number and Tonnage of all kinds of Vessels passed through the Canals, &c.—Continued.

WELLAND AND ST. LAWRENCE CANALS.—Continued.

CANADIAN.					UNITED STATES.			
Steam Vessels.			Sailing Vessels.		Steam Vessels.		Sailing Vessels.	
Tonnage.	Number.	Total Tonnage.	Number.	Total Tonnage.	Number.	Total Tonnage.	Number.	Total Tonnage.
532			1	532	1	532		
551			1	551				
627			1	627				
715			1	715				
Total....	184	20,033	866	126,477	86	14,215	427	86,173
RIDEAU, OTTAWA AND CHAMBLY CANALS,								
8	11	88	4	32	1	8		
10	8	80	13	130			3	30
12	3	36	2	24				
15	3	45	4	60				
20	5	100	10	200				
25	5	125	5	125				
30	5	150	5	150				
35	3	105	8	280				
40	1	40	10	400			1	40
45	5	225	3	135			2	90
50	4	200	20	1,000			4	200
55	5	275	5	275	1	55	21	1,155
60	1	60	15	900			74	4,440
65	3	195	10	650	1	65	156	10,140
70	1	70	9	630	1	70	110	7,700
75	4	300	11	825			74	5,550
80	1	80	12	60			19	1,520
85	2	170	15	1,275			7	595
90	2	180	48	4,320			3	270
95			63	5,985			9	855
100	1	100	34	3,400			22	2,200
105			44	4,620			15	1,575
110			22	2,420			21	2,310
115			9	1,035			15	1,725
120			10	1,200			7	840
125			4	500			3	375
130			8	1,040			1	130
135			3	405			2	270
140			7	980				
145			1	145				
150			5	750			1	150
155			1	155				
160			1	160				
175	1	175						
235			1	235				
Total.....	74	2,799	422	35,401	4	198	570	42,160

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st December, 1875.

APPENDIX A.—Continued.

No. 40.—STATEMENT showing the Number and Classified Tonnage of all kinds passed through the Canals, during the Season of Navigation ended the 31st December, 1874.
WELLAND AND ST. LAWRENCE CANALS.

CANADIAN.										UNITED STATES.				
Class	Steam Vessels.	No.	Tonnage.	Sailing Vessels.	No.	Tonnage.	Steam Vessels.	No.	Tonnage.	Sailing Vessels.	No.	Tonnage.		
1	250 to 516 tons...	31	9,316	1 250 to 715 tons...	150	50,099	1 250 to 532 tons...	30	11,746	1 250 to 380 tons...	191	58,515		
2	200 to 249 " " " "	12	2,760	2 200 to 249 " " " "	51	11,425	2 200 to 249 " " " "	2	445	2 200 to 249 " " " "	54	12,025		
3	150 to 199 " " " "	11	1,940	3 150 to 199 " " " "	113	18,990	3 150 to 199 " " " "	2	320	3 150 to 199 " " " "	13	2,255		
4	100 to 149 " " " "	23	2,615	4 100 to 149 " " " "	240	28,190	4 100 to 149 " " " "	2	245	4 100 to 149 " " " "	47	5,355		
5	50 to 99 " " " "	21	1,370	5 50 to 99 " " " "	180	14,140	5 50 to 99 " " " "	12	735	5 50 to 99 " " " "	109	7,730		
6	Under 50 " " " "	86	2,032	6 Under 50 " " " "	132	3,633	6 Under 50 " " " "	38	724	6 Under 50 " " " "	13	313		
	Total	184	20,033	Total	866	126,477	Total	86	14,215	Total	427	86,173		
RIDEAU, OTTAWA AND CHAMBLY CANALS.														
3	150 to 199 tons...	1	175	2 200 to 249 tons...	1	235	5 50 to 99 tons...	3	190	3 155 to 199 tons...	1	150		
4	100 to 149 " " " "	1	100	3 150 to 199 " " " "	7	1,065	6 Under 50 " " " "	1	8	4 100 to 149 " " " "	86	9,425		
5	50 to 99 " " " "	23	1,530	4 100 to 149 " " " "	142	15,745				5 50 to 99 " " " "	477	32,425		
6	Under 50 " " " "	49	994	5 50 to 99 " " " "	208	16,820				6 Under 50 " " " "	6	160		
	Total	74	2,799	Total	422	35,401				Total	570	42,160		

A. BRUNEL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st December, 1875.

APPENDIX A.—Continued.

COMPARATIVE STATEMENT of Grand Total Freight passed through the undermentioned Canals during the Season of Navigation, 1874-75, with the Amount of Tolls collected on the same, including Tolls on Vessels and Passengers.

CANALS.	From Canadian to Canadian Ports.		From Canadian to United States Ports.		From United States to United States Ports.		From United States to Canadian Ports.		Tons.		Total Tons.	Amount of Tolls. \$ cts.
	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.		
1874.												
Welland Canal.....	41,221	114,305	66,368	10,712	285,362	463,195	11,894	396,116	404,845	984,328	1,389,173	280,089 57
St. Lawrence Canals.....	135,478	739,598	10,507	13,230	1,013	3,509	77,559	20,679	224,557	777,016	1,001,573	81,125 82
Chambly Canal.....	7,031	12,950	96,868	.....	120	.....	141,861	103,019	154,801	257,820	24,995 78	
Rideau Canal.....	136,851	46,049	300	.....	.....	.....	.....	136,151	46,049	182,200	7,105 34	
Ottawa Canals.....	1,599	353,886	.....	204,466	.....	.....	.....	.....	1,636	558,352	559,988	44,157 77
Burlington Bay Canal.....	30,769	69,908	.....	15,098	.....	.....	.....	58,781	89,550	85,006	174,556	4,747 91
St. Peter's Canal.....	2,763	9,485	.....	.....	.....	.....	.....	.....	2,763	9,485	12,248	613 55
1875.												
Welland Canal.....	30,401	119,350	50,037	8,816	246,546	231,263	12,678	338,959	339,662	698,388	1,038,050	198,092 85
St. Lawrence Canals.....	136,065	622,667	9,664	18,191	842	4,086	93,861	23,264	239,432	668,208	907,640	73,996 79
Chambly Canal.....	7,595	8,335	78,943	.....	.....	7,678	.....	141,564	84,538	157,577	242,115	23,658 14
Rideau Canal.....	119,230	44,152	.....	.....	.....	.....	.....	.....	119,230	44,152	163,382	5,784 76
Ottawa Canals.....	2,157	361,741	.....	133,496	.....	.....	100	.....	2,257	495,237	497,494	34,232 28
Burlington Bay Canal.....	20,911	38,957	.....	14,872	.....	.....	50,781	.....	71,695	53,829	125,524	4,439 02
St. Peter's Canal.....	3,982	14,134	.....	.....	.....	.....	.....	.....	3,982	14,134	18,116	792 78

A. BRUNEL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st December, 1875.

APPENDIX A.—Continued.

No. 39.—STATEMENT of the Number and Tonnage of all kinds of Vessels passed through the Canals during the Season of Navigation in 1875.

WELLAND AND ST. LAWRENCE CANALS.

CANADIAN.					UNITED STATES.			
Steam Vessels.			Sailing Vessels.		Steam Vessels.		Sailing Vessels.	
Tonnage.	Number.	Total Tonnage.	Number.	Total Tonnage.	Number.	Total Tonnage.	Number.	Total Tonnage.
8	13	104	10	80	4	32		
10	6	60	9	90	4	40	3	30
12	8	96			2	24		
15	5	75	1	15	11	165	2	30
20	10	200	6	120	4	80	3	60
25	25	625	3	75	7	175		
30	7	210	5	150	2	60		
35	11	385	7	245	5	185	1	35
40	4	160	28	1,120	3	120		
45	8	360	8	360				
50	5	250	17	850	2	100	2	100
55	5	275	9	495	4	220	5	275
60	3	180	14	840			38	2,280
65	4	260	10	650	2	130	80	5,200
70	1	70	10	700			77	5,390
75	7	525	20	1,500	2	150	52	3,900
80	1	80	30	2,400	2	160	13	1,040
85	4	340	22	1,870			5	425
90	1	90	47	4,230			9	810
95	3	285	55	5,225	2	190	10	950
100	8	800	67	6,700			33	3,300
105	2	210	66	6,930			22	2,210
110	2	220	36	3,960	1	110	26	2,860
115	3	345	16	1,840			8	920
120	1	120	17	2,040	1	120	5	600
125	1	125	7	870			5	625
130	1	130	13	1,690			2	260
135	2	270	14	1,890	2	270	1	135
140	2	280	10	1,400			1	140
145			16	2,320				
150	5	750	10	1,500			2	300
155	1	155	17	2,635				
160	2	320	10	1,600			1	160
165			10	1,650			1	165
170	1	170	1	170	1	170	7	1,190
175	3	425	8	1,400			1	175
180			8	1,440				
185	1	185	10	1,850				
190			5	950			1	190
195	1	195	12	1,340			2	390
200			6	1,200			5	1,000
205			6	1,230			1	205
210			2	420	1	210	5	1,050
215	2	430	3	645			4	860
220	3	660	9	1,980			2	440
225			4	900	1	225	6	1,350
230	1	230	6	1,380			7	1,610
235	1	235	4	940			7	1,645
240	1	240	5	1,200			2	480
245	3	735	4	980			3	735
250			3	750			2	500
255			3	765	1	255	5	1,275

APPENDIX A.—Continued.

No. 39.—STATEMENT of the Number and Tonnage of all kinds of Vessels passed through the Canals, &c.—Continued.

WELLAND AND ST. LAWRENCE CANALS.—Continued.

CANADIAN.					UNITED STATES.			
Steam Vessels.			Sailing Vessels.		Steam Vessels.		Sailing Vessels.	
Tonnage.	Number.	Total Tonnage.	Number	Total Tonnage.	Number.	Total Tonnage.	Number.	Total Tonnage.
260	1	260	2	520	1	260	4	1,040
265	4	1,060	4	1,060	.....	.....	7	1,855
270	3	810	5	1,350	.....	.....	2	540
275	2	550	2	550	.....	.....	5	1,375
280	.....	.....	2	560	.....	.....	8	2,240
285	4	1,140	6	1,710	.....	.....	4	1,140
290	3	870	3	870	.....	.....	13	3,770
295	1	295	9	2,655	1	295	9	2,655
300	3	900	3	900	1	300	18	5,400
305	3	915	5	1,525	2	710	6	1,830
310	.....	.....	5	1,550	.....	.....	9	2,790
315	.....	.....	2	630	.....	.....	10	3,150
320	.....	.....	10	3,200	.....	.....	17	5,440
325	.....	.....	2	650	.....	.....	9	2,925
330	.....	.....	3	990	1	330	10	3,300
335	1	335	6	2,010	.....	.....	10	3,350
340	.....	.....	6	2,040	.....	.....	2	680
345	1	345	3	1,035	.....	.....	6	2,070
350	.....	.....	3	1,050	.....	.....	5	1,750
355	.....	.....	8	2,840	.....	.....	2	710
360	.....	.....	11	3,960	.....	.....	2	720
365	1	365	9	3,285	.....	.....	1	365
370	.....	.....	5	1,850	.....	.....	.....	.....
375	.....	.....	6	2,250	.....	.....	1	375
380	1	380	.....	.....	.....	.....	1	380
385	2	770	5	1,925	.....	.....	.....	.....
390	1	390	.....	.....	.....	.....	.....	.....
395	.....	.....	3	1,185	.....	.....	.....	.....
400	1	400	1	400	.....	.....	.....	.....
405	.....	.....	.....	.....	.....	.....	.....	.....
410	.....	.....	.....	.....	.....	.....	.....	.....
415	.....	.....	.....	.....	1	415	.....	.....
420	.....	.....	.....	.....	1	420	.....	.....
430	1	430	.....	.....	.....	.....	.....	.....
435	.....	.....	.....	.....	1	435	.....	.....
436	.....	.....	.....	.....	1	436	.....	.....
437	.....	.....	.....	.....	2	874	.....	.....
440	.....	.....	.....	.....	2	880	.....	.....
447	.....	.....	.....	.....	2	894	.....	.....
461	.....	.....	.....	.....	1	461	.....	.....
504	.....	.....	.....	.....	1	504	.....	.....
516	1	516	.....	.....	.....	.....	.....	.....
520	.....	.....	1	520	.....	.....	.....	.....
Total...	212	22,591	849	120,650	82	10,405	628	95,145

APPENDIX A.—Continued.

No. 39.—STATEMENT of the Number and Tonnage of all kinds of Vessels passed through the Canals, &c.—Continued.

RIDEAU, OTTAWA AND CHAMBLEY CANALS.

CANADIAN.					UNITED STATES.			
Steam Vessels.			Sailing Vessels.		Steam Vessels.		Sailing Vessels.	
Tonnage.	Number.	Total Tonnage.	Number.	Total Tonnage.	Number.	Total Tonnage.	Number.	Total Tonnage.
8	14	112	89	712	1	8		
10	11	110	44	440			1	10
12			32	384				
15	4	60	6	90	1	15		
20	7	140	29	490				
25	5	125	5	125				
30	5	150	7	210				
35	3	105	9	315				
40	6	240	11	440				
45	4	180	3	135				
50	4	200	23	1,150			3	150
55	4	220	6	330			15	825
60	3	180	14	840			47	2,820
65	4	260	7	455			123	7,995
70	1	70	10	700			95	6,650
75	2	150	11	825			59	4,425
80	1	80	12	960			13	1,040
85	2	170	16	1,360			9	765
90			41	3,690			14	1,260
95	1	95	67	6,365			16	1,520
100	1	100	54	5,400			39	3,900
105			46	4,830			23	2,415
110	1	110	21	2,310			28	3,080
115	1	115	4	460			9	1,035
120			8	960			2	240
125			4	500				
130			8	1,040			1	130
135			3	405				
140			2	280				
145			6	870				
150			5	750				
155			3	465				
165	1	165						
170			2	340				
175	1	175						
195			1	195				
205			1	205				
467	1	467						
Total....	87	3,779	601	38,936	2	23	497	38,260

A. BRUNEL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st December, 1875.

APPENDIX A.—Continued.
 No 40.—STATEMENT showing the Number and Classified Tonnage of all kinds passed through the Canals during the Season of Navigation in 1875

WELLAND AND ST. LAWRENCE CANALS.

CANADIAN.						UNITED STATES.								
Class	Steam Vessels.	No.	Tonnage.	Sailing Vessels.	No.	Tonnage.	% of Total	Steam Vessels.	No.	Tonnage.	Class.	Sailing Vessels.	No.	Tonnage.
1	250 to 516 tons...	34	10,731	1 250 to 520 tons...	136	44,585	1	1 250 to 504 tons...	19	7,469	1	250 to 380 tons...	168	51,625
2	200 to 249 "...	11	2,530	2 200 to 249 "...	49	10,875	2	2 200 to 249 "...	2	435	2	200 to 249 "...	42	9,375
3	150 to 199 "...	14	2,200	3 150 to 199 "...	91	14,535	3	3 150 to 199 "...	1	170	3	150 to 199 "...	15	2,570
4	100 to 149 "...	22	2,500	4 100 to 149 "...	262	29,640	4	4 100 to 149 "...	4	500	4	100 to 149 "...	103	11,030
5	50 to 99 "...	34	2,355	5 50 to 99 "...	234	18,760	5	5 50 to 99 "...	14	950	5	50 to 99 "...	291	20,370
6	Under 50 "...	97	2,275	6 Under 50 "...	77	2,255	6	6 Under 50 "...	42	881	6	Under 50 "...	9	155
	Total.....	212	22,591	Total.....	849	120,650		Total.....	82	10,405		Total.....	628	95,145

RIDEAU, OTTAWA AND CHAMBLY CANALS.

Class	Steam Vessels.	No.	Tonnage.	Sailing Vessels.	No.	Tonnage.	% of Total	Steam Vessels.	No.	Tonnage.	Class.	Sailing Vessels.	No.	Tonnage.
1	450 to 487 tons...	1	467	2 200 to 249 tons...	1	205	6	Under 50 tons....	2	23	4	100 to 149 tons...	102	10,800
3	150 to 199 "...	2	340	3 150 to 199 "...	11	1,750					5	50 to 99 "...	391	21,300
4	100 to 149 "...	3	325	4 100 to 149 "...	156	17,055					6	Under 50 "...	4	160
5	50 to 99 "...	18	1,225	5 50 to 99 "...	184	15,525								
6	Under 50 "...	63	1,422	6 Under 50 "...	249	4,401								
	Total.....	87	3,779	Total.....	601	38,986		Total.....	2	23		Total.....	497	38,260

A. BRUNEL,
 Commissioner.

INLAND REVENUE DEPARTMENT,
 OTTAWA, 31st December, 1875.

APPENDIX A.—Continued.

No. 41.—The Canals of the Dominion of Canada, 1875.

RATES OF TOLL.

The Rates of Tolls are divided into Five Classes as under, and are per ton, unless otherwise specified.		Welland Canal, each Way.	St. Lawrence Canals, each way.	Chamby Canal and St. Ours Lock, each way.	Lake Erie to Montreal, each way.	Burlington Bay Canal, each way.	Ottawa and Rideau Canals, each way.	St. Ann's Locks, each way.	Ottawa to St. Johns.
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Class No. 1.</i>									
Vessels, Steam.....	per ton..	0 02½	0 01½	0 01½	0 04	0 02	0 03	0 00½	0 02½
do Sail and other.....	do ..	0 02½	0 01½	0 01½	0 04	0 01	0 03	0 00½	0 02½
<i>Class No. 2.</i>									
Passengers, 21 years of age and upwards, each.....		0 10	0 10	0 05	0 20		0 10	0 00½	0 10½
Passengers, under 21 years, each.....		0 05	0 05	0 02	0 10		0 05	0 00½	.....
<i>Class No. 3.</i>									
Corn									
Coal.....									
Flour									
Iron, Railway									
do Pig									
do all other.....									
Plaster, Gypsum									
Salt		20	0 15	0 10	0 35		0 10	0 03	0 20
Salt Meats or Fish, in Barrels or otherwise.....									
Agricultural Products, Vegetable, not enumerated									
Agricultural Products, Animal, not enumerated									
Stone, for cutting.....									
Wheat									
<i>Class No. 4.</i>									
All other Articles, not enumerated		0 40	0 20	0 10	0 60		0 35	0 05	0 30
<i>Class No. 5.</i>									
Bark.....		0 20	0 15	0 10	0 35		0 10	0 03	0 19½
Barrels, Empty.....		0 02	0 02	0 02	0 04		0 02	0 01	0 04
Boat Knees		0 05	0 02	0 02	0 07		0 02	0 01	0 04
Floats, per 1,000 lineal feet		1 40	1 40	1 20	2 80		1 40	0 15	2 05
Firewood, per cord, in Vessels.....		0 20	0 20	0 10	0 40		0 20	0 03	0 23
do do Rafts		0 25	0 25	0 15	0 50		0 25	0 03	0 30½
Hoops		0 25	0 20	0 15	0 45		0 20	0 05	0 30
Masts and Spars, Telegraph Poles, per ton of 40 cubic feet, in Vessels.....		0 15	0 05	0 05	0 20		0 10	0 05	0 13½
Masts and Spars, Telegraph Poles, per ton of 40 cubic feet, in Rafts		0 20	0 10	0 10	0 30		0 20	0 25	0 42½
Railway Ties, in Vessels.....		0 01	0 00½	0 00½	0 01½		0 01	0 00½	0 01½
do do Rafts		0 02	0 01	0 01	0 03		0 02	0 01	0 02½
Sawed Stuff, Boards, Plank, Scantling and Sawed Timber, per M. feet, board measured, in Vessels.....		0 30	0 15	0 10	0 45		0 15	0 03	0 20

Free under O. C. of 1st April, 1873.

No. 41.—Continued.

RATES OF TOLL.—Continued.

The Rates of Tolls are divided into Five Classes as under, and are per ton, unless otherwise specified.	Welland Canal, each way.	St. Lawrence Canals, each way.	Chambly Canal and St. Ours Lock, each way.	Lake Erie to Montreal, each way.	Burlington Bay Canal, each way.	Ottawa and Rideau Canals, each way.	St. Ann's Lock, each way.	Ottawa to St. John's.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Class No. 5.—Continued.</i>								
Sawed Stuff, Boards, Plank, Scantling and Sawed Timber, per M. feet, board measure, in Rafts	0 60	0 30	0 20	0 90	Free under O. C. of 1st April, 1873.	0 25	0 03	0 36
Square Timber, per M. cubic feet, in Vessels	3 00	1 00	1 00	4 00		0 75	0 25	1 68
do do Rafts	4 50	2 00	2 00	6 50		1 50	0 25	3 12
Waggon Stuff, Woodenware and Wood partly manufactured, per ton of 40 cubic feet.....	0 40	0 40	0 25	0 80		0 40	0 10	0 55
Shingles, per M.....	0 06	0 06	0 04	0 12		0 06	0 01	0 08
Split Posts and Fence Rails, per M., in Vessels	0 40	0 40	0 20	0 80		0 30	0 05	0 42
do do Rafts.....	0 80	0 80	0 40	1 60		0 50	0 05	0 77
Saw Logs, each standard log	0 08	0 08	0 05	0 16		0 08	0 05	0 14
Staves and Headings, Barrels, at 2½ tons per M	0 40	0 20	0 15	0 60		0 20	0 05	0 30
do Pipe, at 8 tons per M.....	1 50	1 00	1 00	2 50		1 00	0 25	1 75
do W. India, at 4 tons per M	0 75	0 60	0 25	1 35	0 60	0 10	0 65	
do Salt Barrels, sawn or cut	0 08	0 04	0 03	0 12	0 04	0 01	0 06	
Traverses, per 100 pieces.....	0 50	0 50	0 40	1 00	0 50	0 03	0 68	
Hop Poles, per 1,000 pieces	2 00	2 00	1 50	4 00	0 02	0 15	2 65	
<i>Special Class.</i>								
Stone, unwrought, corded, and not suitable for cutting, per cord.....	0 75	0 60	0 37½	1 35	0 37½	0 15	0 15	
Iron Ore, Kryolite or Chemical Ore	0 05	0 05	0 05	0 05	0 05	0 05	0 05	
Ice	0 05							

NOTE.—Coal to pass up all Canals, except the Welland Canal, free of Toll, as per Order in Council, June 7th, 1869.

Iron Ore, Kryolite or Chemical Ore, through one section, or all the Canals, per ton, 5 cents.

Iron and Salt having paid full Toll through the whole line of the St. Lawrence Canals, or through the Lachine Canal, St. Ann's Lock, or Ottawa and Rideau Canals, shall be allowed to pass free through the Welland Canal; and if Tolls shall have been paid at the Chambly Canal, such Tolls shall be refunded at Montreal or Kingston Mills upon the Iron or Salt leaving the Canal.

Wheat, Flour, Corn, Barley, Pease, Oats and Petroleum, having paid full Tolls through the Welland Canal, shall be allowed to pass free through the St. Lawrence Canals, or through the Ottawa and Rideau Canals, St. Ann's Lock, the Lachine Canal, and the Chambly Canal, provided always that the articles to be entitled to the exemption shall go downwards through the whole length of the Canal to Montreal, or pass upward from Montreal through the whole length of the Ottawa and Rideau Canals to Lake Ontario.

All articles, goods or merchandise, not enumerated above, to be charged to Class No. 4. No Let Passes to be issued to steam tugs or other small vessels for less than 25 cents as a minimum charge, but such vessels not carrying freight or passengers can obtain, on payment of \$30, a season "Let Pass," which will pass them up and down the Canal as often as desired.

No. 41.—Continued.

STANDARD FOR ESTIMATING WEIGHTS.

	Tons.
2,000 lbs. avoirdupois	1
Per M. is per thousand feet.	
Per Mille is per thousand pieces.	
Green Fruit, 9 barrels are.....	1
Ashes 3 do	1
Bark, 4 cords.....	1
Beef, 7 barrels	1
Bigcuit and Crackers, 9 barrels.....	1
Bricks, common, 1,000	2
Butter, 22 kegs or 7 barrels.....	1
Cattle, 3	1
Cement and Water Lime, 7 barrels	1
Fire Bricks, 1,000	3
Fish, 7 barrels	1
Flour, 9 barrels.....	1
Gypsum and Manganese, 6 barrels.....	1
Horses, 2.....	1
Lard and Tallow, 7 barrels or 22 kegs	1
Liquors and Spirits, 215 gallons	1
Liquors, all others 215 do	1
Nuts, 9 barrels	1
Oysters, 6 barrels.....	1
Pork, 7 barrels	1
Salt, 7 barrels	1
Seeds, 9 barrels	1
Sheep, 20.....	1
Stone, 12 cubic feet.....	1
do 1 cord	7½
Whiskey, 4 barrels or 215 gallons.....	1
Empty Barrels, 10	1
Barrel Hoops, 10 Mille	1
Board and other sawed Lumber, 600 feet board measure.....	1
Boat Knees, 4 pieces.....	1
Firewood, 1 cord	3
Hop Poles, 60, or 40 cubic feet	1
Shingles, 12 M. or bundles	1
Split Posts and Fence Rails, 1 Mille	1
Staves and Headings, Pipe, 1 Mille is	8
do do West India. 1 Mille is	4
do do Barrel, 1 Mille	2½
do do Salt Barrel, 1 Mille	2½
Saw Logs, standard, 1	1
Square Timber, 50 cubic feet	1
Telegraph Poles, 10, or 40 cubic feet.....	1
Masts and Spars, 40 cubic feet.....	1
Railroad Ties, 16, or 50 cubic feet.....	1
All other Woodenware, or partly manufactured Wood, 40 cubic feet, as per Tariff.....	1
Traverses, 40 cubic feet or 5 pieces.....	1
Floats, 50 lineal feet	1

NOTE.—By the Weights and Measures Act of 1873, the following articles are to be estimated by the Cental of 100 lbs., viz. : Barley, Beans, Charcoal, Corn, Oats, Peas, Potatoes, Rye, Salt, Seeds and Wheat.

No. 41.—Continued.

NOTICE.

The following Way Rates to be levied on Vessels and Property passing the several Sub-Divisions of the Canals.

	Rate.
WELLAND CANAL.	
1. From Port Maitland, Dunnville and Port Colborne, to Port Robinson or Allanburg, not passing the Lock, each way	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17
2. From Chippawa Cut, or any part thereof, to Dunnville, Port Maitland or Port Colborne	
3. From Dunnville to Port Colborne.....	
4. From Thorold to St. Catharines or Port Dalhousie.....	
5. From Maitland, Dunnville, Colborne or Port Robinson, to Marshville and intermediate places	
6. From Marshville, or intermediate places, to Port Maitland, Dunnville, Port Colborne and Port Robinson.....	
7. From Port Robinson to Allanburg or Thorold	
8. do do St. Catharines or Port Dalhousie	
9. From St. Catharines to Port Dalhousie	
10. From Dunnville to Maitland.....	
11. From Port Robinson through the Lock and Chippawa Cut.....	
12. From Port Colborne to Port Maitland.....	
13. From Chippawa Cut through the Lock to Port Robinson	
14. From Colborne, Dunnville, Maitland and Marshville to Thorold.....	
15. do do do do St. Catharines	
16. Through the Chippawa Cut only.....	
17. Through the Port Robinson Lock only	
ST. LAWRENCE CANALS.	
The Navigation to be divided into four sections, viz.: Edwardsburg, Cornwall, Beauharnois and Lachine. Tolls to be levied on all vessels and property in proportion to the number of Sections passed through.	
CHAMBLY CANAL.	
Vessels and Property passing from Sorel to Chambly, to pay.....	18
do do Chambly to St. Johns, to pay.....	
OTTAWA AND RIDEAU CANALS.	
The Navigation of these Canals is divided into four sections: "Carillon and Grenville," "Ottawa," "Smith's Falls," and "Kingston Mills." Vessels and Freight passing one section to be charged one-fourth; two sections, one-half, and so on.	
GENERAL.	
NOTE.—Any fraction of a ton freight to be charged one ton, and portions of sections to be charged as a whole section on all the above Canals.	
The passing of Saw Logs or other Lumber through any of the Canals or Sections thereof, is to be at all times governed by the regulations for their management.	
HARBOR DUES.	
Vessels receiving or discharging freight at the premises of the Welland Railway, at Ports Colborne or Dalhousie, are to be free from Harbor Dues; but all other Vessels discharging or receiving cargo at Port Dalhousie, Port Colborne or Port Maitland, shall pay on every ton of freight so received or discharged—Two cents.	

APPENDIX A.—Continued.—SLIDES AND BOOMS.

No. 42.—STATEMENT showing the Revenue accrued on the undermentioned Works, for Slides and Booms, during the Year ended 30th June, 1876.

From	Amount of Slide and Booms Dues accrued on Timber and Saw Logs.		Total.
	On River to Junction with the Ottawa.	Further through Ottawa Works.	
	\$ cts.	\$ cts.	
Madawaska.....	18,065 08	6,433 46	
Petewawa.....	6,433 18	3,467 85	
Dumoine.....	1,450 23	3,053 24	
Black River.....	2,950 68	2,850 04	
Coulonge	3,196 92	3,092 38	
Gatineau.....	10,734 78	846 08	
Main Ottawa, including its tributaries without Government improvements		21,825 46	
	42,830 87	41,568 51	\$84,399 38

A. BRUNEL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876.

APPENDIX A.--Continued.—SLIDES AND BOOMS.

No. 43.—STATEMENT of the number of pieces of Timber and Saw Logs that passed through the Government Slides and Booms on the Ottawa and its tributaries during the undermentioned years.

Year.	Square and Flatted Timber. No. of Pieces	Saw Logs. No. of Pieces.	Revenue accrued.
January to December, 1856	272,988	151,668	\$ cts. 32,269 00
do do 1866.....	245,848	785,481	56,798 00
July, 1875, to June, 1876.....	244,591	1,748,493	84,399 38

Analysis of Square and Flatted Timber, 1875-76.

	No. of Pieces.
White Pine.....	191,578
Red Pine.....	38,548
Basswood	351
Butternut	14
Birch	338
Spruce	122
Beech	5
Elm	837
Ash	3,360
Tamarac	4,882
Maple	20
Oak	967
Spars	186
White Wood	20
Cedars	3,271
Hemlock	92
	244,591
Cribs, Deals	781
do Hop Poles	31

A. BRUNEL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876.

No. 44.—STATEMENT of Lumber, &c., Measured, Culled or Counted at the Port of Quebec, during the Fiscal Year ended 30th June, 1875.

APPENDIX A.—Continued.

Pieces.	Description of Timber, &c.	Measured, Culled, or Counted.	Tons Standard.	Rate.			Office Fees.	Cullers' Fees.	Total Amount Accrued.
				Office Fees.	Cullers' Fees.	Total Fees.			
			Tons. Pts.	cts.	cts.	cts.	\$	cts.	\$
29,376	Waney White Pine.....	Stringed.....	43,926 21						
205	do Red Pine.....	do.....	460 29						
24	do Oak.....	do.....	31 35						
6	do Elm.....	do.....	4 16						
631	do Ash.....	do.....	710 05						
145	do Basswood.....	do.....	226 01						
55	do Butternut.....	do.....	53 15						
12	do Tamarac.....	do.....	9 12						
1,400	do Birch.....	do.....	1,135 38						
11	do Maple.....	do.....	14 18						
1,091	do Walnut.....	do.....	884 25						
495	do Whitewood.....	do.....	853 18						
243	do Cherry.....	do.....	164 35						
231	do Balm of Gilead.....	do.....	512 01						
1	do Sycamore.....	do.....	2 16						
5	do Hickory.....	do.....	6 09						
2	do Cottonwood.....	do.....	5 04						
177,233	White Pine.....	Measured.....	49,001 18	3	5½¢	8½¢	1,470 05	2,695 08	4,165 13
362	Basswood.....	do.....	236,988 10						
7	Butternut.....	do.....	338 05						
			6 00						
			237,332 15	2½¢	3½¢	5½¢	5,933 31	7,594 63	13,527 94
39,233	Red Pine.....	do.....	38,357 06						
60,118	Oak.....	do.....	86,742 31						
18,539	Elm.....	do.....	20,625 38						
8,826	Ash.....	do.....	7,785 26						
10,577	Tamarac.....	do.....	5,743 29						
9,199	Birch.....	do.....	5,272 02						
99	Maple.....	do.....	79 39						

No. 44.—STATEMENT of Lumber. &c., Measured, Culled or Counted, at the Port of Quebec, &c.—Continued.

Pieces.	Description of Timber, &c.	Measured, Culled, or Counted.	Tons Standard.	Rate.			Office Fees.	Cullers' Fees.	Total Fees.	Office Fees.	Cullers' Fees.	Total Amount Accrued.
				Office Fees.	Cullers' Fees.	Total Fees.						
			Tons. Pts.	cts.	cts.	cts.	\$	cts.	\$	cts.	\$	\$
45	Spruce	Measured.....	32 13									
5,395	Hemlock.....	do	5,513 28									
2	Walnut.....	do	0 29									
866	Hickory.....	do	1,066 39									
21	Whitewood.....	do	45 21									
13	Cherry.....	do	12 26									
5	Balm of Gilead.....	do	10 35									
			171,290 01									12,846 75
2,565	Waney White Pine.....	Culled,String..	3,168 05	5	9	14	158 41	285 13	443 54			
3	White Pine.....	do	3 20	3½	7½	10½	0 12	0 25	0 37			
2,156	Ash.....	do	1,359 18									
14,656	Birch.....	do	7,484 14									
1,190	Maple.....	do	370 28									
			9,214 20	4½	9½	13½	414 66	866 17	1,280 83			
2,496	Hemlock	Measured.....	2,542 15	1½	2½	4	43 22	58 48	101 70			
2,611,151	Pine Deals.....	Culled.....	3,066,946 00	10	50	60	3,069 94	15,349 73	18,419 67			
1,389,180	Spruce Deals.....	do	1,349,410 00	10	50	60	1,349 41	6,747 05	8,096 46			
1,200	Hemlock Deals.....	do	1,200 00	8	37	45	96 00	4 44	5 40			
160,836	Pine Planks.....	do		15	35	50	241 25	562 93	804 18			
208,772	Spruce Planks.....	do		15	35	50	313 15	730 68	1,043 83			
10,341	Boards.....	do		5	35	40	5 17	36 19	41 36			
1,791,982	Pine Deals.....	Counted off	1,905,673 09	5	6½	11½	952 84	1,276 80	2,229 64			
406,408	Spruce Deals.....	do	386,798 50	5	6½	11½	193 40	259 15	452 55			
177,614	Pine Plank.....	do			5	5		88 81	88 81			
64,730	Spruce Plank.....	do			5	5		32 36	32 36			
534,340	Boards (per M.).....	do			5	5		26 72	26 72			
995,265	Standard Staves.....	Culled.....	1,093,711 12	10	28½	38½	71 13	201 99	273 12			
1,033,459	West India Staves.....	do	861,200 19	1	2½	3½	1,093 73	2,734 34	3,828 07			
		do		1	1½	1½	430 60	964 56	1,395 16			

4,063	Barrel Staves.....	do	.....	33 1/2	80	119 1/2	1 14	2 72	3 86
230	Spars.....	do	.....	13 1/2	33 1/2	46 1/2	30 82	76 82	107 64
4	do	do	.....	23 1/2	50	73 1/2	0 94	2 00	2 94
11	White Pine Masts.....	do	.....	.....	.....	73 1/2	2 57	5 50	8 07
72	do	do	.....	23 7/8	61 1/8	85 1/8	16 85	44 42	61 27
	Less for Fractions.....	.....	.....	.....	.....	.....	.....	47,841 13	69,287 37
	Total.....	.....	.....	.....	.....	.....	.....	1 11	1 83
		.....	.....	.....	.....	.....	.....	47,840 02	69,285 54

A BRUNEL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876.

APPENDIX A.—Continued.

No. 45.—STATEMENT of Lumber, &c., Measured, Culled or Counted, at the Ports of Montreal, Lachine and Sorel, for the Fiscal Year ended 30th June, 1876

Pieces.	Description of Timber.	Measured, Culled, or Counted.	Tons Standard.	Rate.			Office Fees.	Cullers' Fees.	Total Amount Accrued.
				Office Fees.	Cullers' Fees.	Total Rate.			
			Tons. Pts.	cts.	cts.	cts.	\$	\$	
11,231	Square White Pine.....	Measured.....	11,169 10						
87	do Basswood.....	do.....	78 23						
			11,247 33		5½		281 18	641 11	
2,478	Hemlock.....	do.....	2,570 23						
2	Beech.....	do.....	1 23						
386	Elm.....	do.....	285 33						
11	Spruce.....	do.....	10 30						
26	Birch.....	do.....	21 05						
207	Oak.....	do.....	308 00						
33	Maple.....	do.....	26 32						
287	Red Pine.....	do.....	250 11						
1,087	Tamarac.....	do.....	707 32						
372	Ash.....	do.....	310 35						
1	Butternut.....	do.....	0 16						
			4,494 00		7½		148 30	337 05	
2,235	Hemlock.....	do.....	1,968 00						
8	Spruce.....	do.....	7 00						
			1,975 00		4		33 57	79 00	
2	Pine.....	Culled.....	1 35						
					10½		0 06	0 20	
1,994	Hemlock.....	Measured.....	2,112 16						
5	Elm.....	do.....	3 31						
13	Ash.....	do.....	12 16						
			2,128 23		13½		95 78	295 86	

	<i>Stringed M.</i>	2,115 36		52 93	95 19	148 13
1,688 Waney Timber.....	do	90 33	7	2 73	4 08	7 71
25 do	1,000 feet	1,924 00	8 1/2			
51 Flat Hemlock	do	136 00	56	0 42	0 74	1 16
5 do Spruce						
4,150 Flatted White Pine	Measured	Lineal Ft.				
76 do Maple	do	124,905				
83 do Oak	do	2,532				
875 do Hemlock	do	2,633				
22 do Birch	do	29,600				
341 do Elm	do	814				
185 do Spruce	do	11,559				
776 do Tamarac.	do	6,506				
35 do Basswood	do	26,907				
122 do Ash	do	1,105				
9 do Beech	do	3,980				
2,002 do Cedars	do	206				
130 do Spars	do	69,721				
		6,882				
		287,530		71 88	158 14	230 02
102,598 Pine Plank	Culled		80	153 90	350 09	512 99
827,940 Sawed Lumber for Exportation	Counted		5		413 97	413 97
						0 06
				840 75	1,826 44	2,667 25
	Total					

A. BRUNEL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876.

APPENDIX A.—Continued.
 No. 46.—STATEMENT of Bill Stamps issued on Requisition by the Inland Revenue Department, for the Year ended 30th June, 1876.

Supplied to Distributors.	1 Cents.	2 Cents.	3 Cents.	4 Cents.	5 Cents.	6 Cents.	7 Cents.	8 Cents.	9 Cents.	10 Cents.	20 Cents.	30 Cents.	40 Cents.	50 Cents.	\$1.	\$2.	\$3.	Gross Value.
In Manitoba	5,000	3,000	6,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	200	250	50	.....	.....	\$ cts. 545 00
To Post Office Department.	200,000	170,000	325,000	2,500	9,500	125,000	.....	.....	90,000	18,500	11,000	9,000	1,000	2,500	900	100	.....	38,125 00
In Nova Scotia	10,000	10,000	30,000	2,000	5,000	20,000	3,000	2,000	7,000	6,000	4,000	3,000	1,000	1,500	300	.....	.....	7,480 00
In New Brunswick.....	7,000	6,000	26,200	3,300	4,500	18,800	2,500	2,500	11,300	4,200	5,700	4,200	1,800	3,300	800	.....	.....	9,843 00
In Ontario and Quebec	215,129	178,776	547,601	29,934	57,805	351,151	18,986	22,511	229,676	78,947	56,032	66,629	27,446	37,192	20,263	5,259	3,083	179,791 45
Grand Total.	437,129	367,776	994,801	37,734	76,505	514,951	24,486	27,011	307,976	107,647	76,732	82,829	31,446	44,742	22,313	5,359	3,083	235,784 45

A. BRUNEL,
Commissioner.

INLAND REVENUE DEPARTMENT,
 OTTAWA, 31st July, 1876.

APPENDIX B.

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DETAILS OF EXPENDITURE.

APPENDIX B

No. 1.—DETAILS of Excise Expenditure, 1875-76

To whom Paid.	Service.	Deducted for Superannuation.	Amounts Paid.	Total for each Division.
	<i>Algoma.</i>	\$ cts	\$ cts	\$ cts
Ironside, G. A.	Salary as Collector for the year	4 96	395 04	446 57
	Contingencies.....		51 53	
	<i>Belleville.</i>			
Hamilton, W. L.	Salary as Deputy Collector for the year	18 00	882 00	3,813 57
Mason, F.	do Exciseman, 1st Sept. to 30th June	16 64	816 70	
Dingman, N. J.	do do 1st May to 30th June	2 00	98 00	
	Salaries	36 64	1,796 70	
	Contingencies		2,016 87	
	<i>Cobourg.</i>			
Graveley, Wm.	Salary as Collector for the year.....	24 00	1,176 00	2,742 84
Murphy, F.	do Exciseman do	13 96	686 04	
McAllister, A.	do do do	12 00	588 00	
	Salaries	49 96	2,450 04	
	Contingencies.....		292 80	
	<i>Collingwood.</i>			
Graham, W. J.	Salary as Collector for the year	16 04	783 96	842 06
	Contingencies		58 10	
	<i>Cornwall.</i>			
McLean, N.	Salary as Collector for the year.....	6 32	493 68	1,109 93
	Contingencies		616 25	
	<i>Goderich.</i>			
Caven, A.	Salary as Collector for the year.....	19 96	980 04	5,489 65
Elwood, G. V.	do Exciseman do	16 04	783 96	
Walker, C. W.	do do 1st July to 31st Dec	6 96	343 02	
Detlor, S. H.	do do for the year.....	13 96	686 04	
Donaghy, Wm	do do 1st July to 31st Aug	3 32	163 34	
Mason, F.	do do do	3 32	163 34	
Lang, V.	do do for the year.....	1 80	148 20	
Metcalf, W. F.	do do 1st Sept. to 30th Nov	4 98	245 01	
	Salaries	70 34	3,512 95	
	Contingencies		1,976 70	

APPENDIX B.—No. 1.—Details of Excise Expenditure, 1875-76.—Continued

To whom Paid.	Service.	Deducted for Superannuation.	Amounts Paid.	Total for each Division.
		\$ cts.	\$ cts.	\$ cts.
<i>Guelph.</i>				
Gow, J.....	Salary as Collector 1st July to 31st May	25 63	1,257 63	
McLean, D.....	do Deputy, for the year.....	19 96	980 04	
Kenning, J. H.....	do Exciseman, 1st July to 31st Aug	3 32	163 34	
Earle, R. H.....	do do do	3 32	163 34	
McCord, M.....	do do for the year.....	16 04	783 96	
Campbell, J. McD.....	do do do	16 04	783 96	
Kennedy, J. D.....	do do do	16 04	783 96	
Dixon, R. B.....	do do do	16 04	783 96	
Powell, J. B.....	do do do	13 96	686 04	
Nichols, J. T.....	do do do	13 96	686 04	
Brown, G. W.....	do do do	13 96	686 04	
Weyms, C.....	do do do	12 00	588 00	
Alexander, T.....	do do 1st Sept to 30th June	16 64	816 70	
Greay, S.....	do do do	16 64	816 70	
Adams, J. S.....	do do 1st May to 30th June	2 00	98 00	
	Salaries	205 55	10,077 71	
	Contingencies		2,465 91	12,543 62
<i>Hamilton.</i>				
Patton, Wm.....	Salary as Collector for the year.....	28 04	1,371 96	
Ross, S. F.....	do Deputy Collector for the year	19 96	980 04	
Miller, W. F.....	do Exciseman, 1st July to 31st Aug	3 32	163 34	
Barrett, J. K.....	do do for the year.....	19 96	980 04	
Stewart, J.....	do do do	16 04	783 96	
Stuart, A.....	do do do	16 04	783 96	
Crawford, W. P.....	do do do	16 04	783 96	
Jagoe, J. F.....	do do do	13 96	686 04	
Arnot, A. D.....	do do do	13 96	686 04	
	Salaries.....	147 32	7,219 34	
	Contingencies.....		1,096 52	8,315 86
<i>Kingston.</i>				
Thibodo, A.....	Salary as Collector, 1st July to 30th April	20 00	980 00	
Rowland, F.....	do Deputy Collector for the year	20 60	1,012 70	
Alexander, T.....	do Exciseman 1st July to 30th Aug	3 32	163 34	
Cameron, D. M.....	do do for the year.....	12 00	588 00	
	Salaries.....	55 92	2,744 04	
	Contingencies.....		1,246 99	3,991 03
<i>London.</i>				
McClary, P.....	Salary as Collector, 1st July to 30th April.....	21 60	1,061 70	
Smith, H. A.....	do Book-keeper for the year.....	19 96	980 04	
Hunter, H.....	do Deputy Collector, 1st July to 30th April.....	16 60	816 70	
Moore, William.....	do Exciseman for the year.....	16 04	783 96	
Taylor, J. F.....	do do do	13 96	686 04	
Coles, F. H.....	do do do	13 96	686 04	

APPENDIX B.—No. 1.—Details of Excise Expenditure, 1875-76.—Continued

To whom Paid.	Service.	Deducted for Superannuation.	Amounts Paid.	Total for each Division.
		\$ cts.	\$ cts.	\$ cts.
<i>London.—Concluded.</i>				
Armstrong, W. H.....	Salary as Deputy Collector for the year	12 98	637 01	
Wilson, D.....	do Exciseman do ..	12 00	588 00	
Hanvey, D.....	do Collector do ..	8 18	541 78	
Metcalf, W. F.....	do Exciseman, 1st Dec. to 30th June	11 66	571 69	
Spence, J.....	do Collector, 1st May to 30th June	4 32	212 34	
Schram, B.....	do Exciseman, 1st May to 30th June.....	2 00	98 00	
	Salaries	153 26	7,663 28	
	Contingencies		1,759 86	9,423 14
<i>Ottawa.</i>				
Battle, M	Salary as Collector for the year.....	24 00	1 176 00	
Henry, J. M. B.....	do Deputy Collector for the year	18 00	882 00	
Brough, J. S.....	do Exciseman do ..	13 96	666 04	
O'Brien, G. S.....	do do do ..	12 00	588 00	
	Salaries.....	67 96	3,332 04	
	Contingencies.....		291 43	3,623 47
<i>Paris</i>				
Hart, D. W.....	Salary as Collector for the year.....	24 00	1,176 00	
Nelles, R. F.....	do Deputy Collector for the year	19 96	980 04	
McWhinnie, J.....	do Exciseman for the year.....	16 04	783 96	
Patton, J.....	do Book-keeper do	16 04	783 96	
Marter, W. P	do Exciseman do	13 96	686 04	
Jones, C. A.....	do do do	13 96	686 04	
	Salaries	103 96	5,096 04	
	Contingencies.....		1,166 54	6,262 58
<i>Perth.</i>				
Kellock, D.....	Salary as Collector for the year	13 96	686 04	
	Contingencies.....		86 71	772 75
<i>Peterborough.</i>				
Hall, J. J.....	Salary as Collector for the year.....	13 96	686 04	
Knowlton, J. B.....	do Deputy Collector for the year	12 00	588 00	
	Salaries.....	25 96	1,274 04	
	Contingencies		58 80	1,332 84

APPENDIX B.—No. 1.—Details of Excise Expenditure, 1875-76.—Continued.

To whom Paid.	Service.	Deducted for Superannuation.	Amounts Paid.	Total for each Division.
		\$ cts.	\$ cts.	\$ cts.
<i>Prescott.</i>				
Merrill, S. B.....	Salary as Collector for the year.....	28 00	1,372 00	
Metcalf, W. F.....	do Exciseman, 1st July to 31st August.....	3 32	163 34	
Ford, J.....	do Exciseman for the year.....	16 33	784 00	
Gerals, W.....	do Preventive Officer for the year.....	4 00	196 00	
Kenning, J. H.....	do Exciseman, 1st September to 30th June.....	16 31	816 70	
	Salaries.....	67 96	3,332 04	
	Contingencies.....		1,137 35	4,469 39
<i>Sarnia.</i>				
McGlashan, P.....	Salary as Collector for the year.....	28 04	1,371 96	
Vidal, T. G.....	do Exciseman do.....	13 96	686 04	
Merrick, G.....	do do do.....	13 96	686 04	
	Salaries.....	55 96	2,744 04	
	Contingencies.....		1,228 51	3,972 55
<i>St. Catharines.</i>				
Seymour, J.....	Salary as Collector for the year.....	28 04	1,371 96	
Brougham, M. E.....	do Exciseman do.....	13 96	686 04	
Kinnear, J.....	do Asst. Collector.....	12 00	588 00	
Dunn, A.....	do Exciseman.....	12 00	588 00	
	Salaries.....	66 00	3,234 00	
	Contingencies.....		783 37	4,017 37
<i>Toronto.</i>				
Morrow, J.....	Salary as Collector for the year.....	36 00	1,764 00	
Stratton, W. C.....	do Deputy Collector for the year.....	22 04	1,077 96	
Gorrie, W. M.....	do Book-keeper do.....	19 96	980 04	
Spence, J.....	do Deputy Collector, 1st July to 30th April.....	16 60	816 70	
Greey, S.....	do Exciseman, 1st July to 31st August.....	3 32	163 34	
Davis, T. G.....	do Exciseman for the year.....	19 96	980 04	
Macdonell, A. D.....	do Asst. Collector for the year.....	18 00	882 00	
Bennett, Jas.....	do Exciseman do.....	16 04	783 96	
Rogerson, J. M.....	do do do.....	16 04	783 96	
McPherson, A. F.....	do do do.....	16 04	783 96	
Hartley, R. A.....	do do do.....	13 96	686 04	
Sanford, S. M.....	do do do.....	13 96	686 04	
Mulligan, J.....	do do do.....	12 00	588 00	
Reddan, Wm.....	do do do.....	12 00	588 00	
Davies, J. J.....	do do do.....	12 00	588 00	
Blair, J. B.....	do do do.....	12 00	588 00	
Thompson, J. G.....	do do do.....	12 00	588 00	
Milliken, K.....	do do 1st Nov. to 30th June.....	8 00	392 00	
Heap, R.....	do do 1st May to 30th June.....	2 00	98 00	
Striker, E. H.....	do do do do.....	2 00	98 00	
	Salaries.....	283 92	13,916 04	
	Contingencies.....		3,632 58	17,548 62

APPENDIX B.—No. 1.—Details of Excise Expenditure, 1875-76.—Continued.

To whom Paid.	Service.	Deducted for Superannuation.	Amounts Paid.	Total for each Division.
		\$ cts.	\$ cts.	\$ cts.
<i>Windsor.</i>				
Labadie, C. F.....	Salary as Collector to the 30th April.....	26 60	1,306 70	
Gow, James.....	do do for June	3 00	147 00	
Fortier, C. G.....	do Deputy Collector for the year	19 96	980 04	
Elliott, R. N.....	do do do do	13 96	686 04	
Rennie, G.....	do do do 1st June to 9th November.....	5 71	280 92	
Gerals, W. J.....	do Accountant for the year.....	18 00	882 00	
Gill, Wm.....	do Exciseman for the year.....	19 96	980 04	
Yates, J. W.....	do do do	12 00	588 00	
Ramon, P.....	do do do	13 96	686 04	
Girdlestone, R. J. M.....	do do do	12 00	588 00	
Dunlop, C.....	do do do	13 98	686 98	
Dickson, C. T.....	do do do	17 28	849 32	
Earle, R. H.....	do do 1st Sept. to 30th June.....	16 64	816 70	
Donaghy, W.....	do do do	16 64	816 70	
Miller, W. F.....	do do do	16 64	816 70	
Devlin, James.....	do do 1st May to 30th June.....	2 00	98 00	
Maisonville, F. H.....	do do do	2 00	98 00	
	Salaries.....	230 33	11,306 18	
	Contingencies		3,198 03	14,504 21
<i>Beauharnois.</i>				
McEachern, A.....	Salary as Collector for the year.....	4 96	395 04	
	Contingencies		85 08	480 15
<i>Montreal.</i>				
Browne, D.....	Salary as Collector for the year.....	36 00	1,764 00	
Fauteux, L. G.....	do Deputy Collector do	24 00	1,176 00	
Dodd, J.....	do Book-keeper do	19 96	980 04	
Vincent, L. J.....	do Exciseman do	19 96	980 04	
DeFoy, E.....	do do 1st July to 31st March	13 50	661 50	
Hastie, Wm.....	do do for the year.....	18 00	882 00	
Leroux, C. H.....	do do 1st July to 30th April.....	13 30	683 30	
Richard, R.....	do do for the year.....	16 04	783 96	
Duquet, F.....	do do do	16 04	783 96	
Villeneuve, J.....	do do do	16 04	783 96	
Macdonald, D.....	do do do	16 04	783 96	
Barker, C.....	do do do	13 96	686 04	
Bulmer, Wm.....	do do do	13 96	686 04	
Culhane, Thos.....	do do do	13 96	686 04	
Camyré, J. N.....	do do do	13 96	686 04	
Burrowes, Thos.....	do do 1st July to 31st Oct.....	4 00	196 00	
Garault, M.....	do do do	4 00	196 00	
Roy, A.....	do Deputy Collector for the year	4 96	395 04	
Goron, G.....	do Exciseman, 1st Nov. to 30th June	8 00	392 00	
Demers, L. A.....	do do do	8 00	392 00	
St. Marie, L. C. A.....	do do do	8 00	392 00	
Malo, F.....	do do do	8 16	400 17	
Manning, J.....	do do do	8 00	392 00	
	Salaries	317 94	15,732 09	
	Contingencies		5,770 51	21,502 60

APPENDIX B.—No. 1.—Details of Excise Expenditure, 1875-76.—Continued.

To whom Paid.	Service.	Deducted for Superannuation.		Amounts Paid.		Total for each Division.
		\$	cts.	\$	cts.	\$ cts.
<i>Quebec.</i>						
Fortier, J. E.....	Salary as Collector for the year	28	04	1,371	96	
Cahill, J. H.....	do Accountant do	18	00	882	00	
Bourassa, G.....	do Exciseman do	16	04	783	96	
Rouleau, J.....	do do do	13	96	686	04	
McNamara, M.....	do do do	13	96	686	04	
Courtney, J.....	do do do	13	96	686	04	
Gregoire, J.....	do do do	13	96	686	04	
Neilan, G.....	do do do	12	00	588	00	
Bélanger, G.....	do do do	12	00	588	00	
Bernard, A.....	do do do	12	00	588	00	
	Salaries	153	92	7,546	08	
	Contingencies			1,176	12	
						8,722 20
<i>Sherbrooke.</i>						
Griffith, J.....	Salary as Collector for the year	4	96	395	04	
	Contingencies			45	25	
						440 29
<i>St. Johns.</i>						
Regnier, P.....	Salary as Collector for the year	4	96	395	04	
Perkins, L. A.....	do do	4	96	395	04	
	Salaries	9	92	790	08	
	Contingencies			80	85	
						870 93
<i>St. Hyacinthe.</i>						
Boivin, C. A.....	Salary as Collector for the year	12	00	588	00	
	Contingencies			143	72	
						731 72
<i>Three Rivers.</i>						
Lassalle, B.....	Salary as Collector for the year.....	13	96	686	04	
	Contingencies			135	32	
						821 36
<i>Terrebonne.</i>						
Leclaire, C. J.....	Salary as Collector for the year	4	96	395	04	
	Contingencies			57	65	
						452 69
<i>Magdalen Islands.</i>						
Fox, J. J.....	Salary as Preventive Officer for the year	6	00	294	00	
						294 00

APPENDIX B.—No. 1.—Details of Excise Expenditure, 1875-76.—Continued.

To whom Paid.	Service.	Deducted for Superannuation.	Amounts Paid.	Total for each Division.
		\$ cts.	\$ cts.	\$ cts.
<i>St. John (N.B.)</i>				
Perkins, D. C.....	Salary as Collector for the year.....	24 00	1,176 00	
Travis, G... ..	do Deputy Collector for the year	16 04	783 96	
Ganong, J. E.....	do Exciseman do	16 04	783 96	
Mason, J.....	do do do	12 00	588 00	
Hutton, H.....	do Collector, 1st to 31st July.....	66	32 67	
Hill, A. M.....	do do 28th Sept. to 30th June.....	6 01	296 19	
Frederickson, J.....	do Exciseman, 1st Jan. to 30th June.....	7 00	343 02	
	Salaries	81 75	4,003 80	
	Contingencies		946 72	4,950 52
<i>Miramichi.</i>				
Griffin, J. T.....	Salary as Collector for the year.....	19 96	980 04	
	Contingencies.....		68 80	1,048 84
<i>Halifax.</i>				
Tupper, S.....	Salary as Collector for the year.....	28 04	1,371 96	
McLeod, A.....	do Deputy Collector do	19 96	980 04	
Blanchard, B. H.....	do Exciseman, 1st July to Feb ...	9 81	482 09	
Hagerty, P.....	do do for the year.....	13 96	686 04	
Frederickson, J.....	do do 1st July to 31st December	6 96	343 02	
Wainwright, F. G.....	do do 1st May to 30th June	2 00	98 00	
Ead, J.....	do do do	2 00	98 00	
	Salaries	82 73	4,059 15	
	Contingencies		1,171 38	5,230 53
<i>Cape Breton.</i>				
Robertson, L.....	Salary as Collector for the year	6 32	493 68	
	Contingencies		98 01	591 69
<i>Pictou.</i>				
Porteous, T. M.....	Salary as Collector, 1st May to 30th June	2 66	130 66	
Campbell, G. J.....	do Exciseman for the year	6 32	493 68	
	Salaries	8 98	624 34	
	Contingencies		775 06	1,399 40
<i>Yarmouth.</i>				
Bingay, T. V. B.....	Salary as Collector for the year	6 32	493 68	
	Contingencies		67 73	561 41

APPENDIX B.—No. 1.—Details of Excise Expenditure, 1875-76.—Continued.

To whom Paid.	Service.	Deducted for Superannuation.	Amounts Paid.	Total for each Division.
		\$ cts.	\$ cts.	\$ cts.
<i>Charlottetown.</i>				
Nash, S. C	Salary as Collector for the year	13 96	686 04	
Moore, Theo.....	do Exciseman do	6 32	493 68	
	Salaries	20 28	1,179 72	
	Contingencies		705 77	1,885 49
<i>Summerside.</i>				
	Contingencies			460 21
<i>Winnipeg.</i>				
Mulvey, S	Salary as Collector for the year	20 08	979 92	
	Contingencies		647 02	1,626 94
<i>Victoria.</i>				
Good, H B.	Salary as Collector for the year	32 08	1,567 92	
Lindsay, D	do Deputy Collector for the year	24 00	1,176 00	
	Salaries	56 08	2,743 92	
	Contingencies		1,073 40	3,817 32
DISTRICT INSPECTORS.				
<i>Ontario.</i>				
Dickson, G. P	Salary as District Inspector.....	43 96	2,156 04	
	Contingencies		415 19	2,571 23
Romain, C. E	Salary as District Inspector	43 96	2,156 04	
	Contingencies		643 71	2,799 75
Davis, John	Salary as District Inspector	43 96	2,156 04	
	Contingencies		357 63	2,513 67
Borradaile, R.....	Salary as District Inspector	36 00	1,764 00	
	Contingencies		603 81	2,367 81
<i>Quebec.</i>				
Bellemare R.....	Salary as District Inspector.....	43 96	2,156 04	
	Contingencies.....		561 06	2,717 10
Le Moine, J. M.....	Salary as District Inspector.....	36 00	1,764 00	
	Contingencies.....		57 71	1,821 71
<i>Nova Scotia.</i>				
Patterson, A.....	Salary as District Inspector to 31st March	27 00	1,323 00	
Esson, Geo., jun.....	do do for June.....	3 00	147 00	
	Salaries	30 00	1,470 00	
	Contingencies.....		276 53	1,746 53

APPENDIX B.—No. 1.—Details of Excise Expenditure, 1875 76.—Continued.

To whom Paid.	Service.	Deducted for Superannuation.	Amounts Paid.	Total for each Division.
	DISTRICT INSPECTORS.—Continued.	\$ cts.	\$ cts.	\$ cts.
	<i>New Brunswick.</i>			
Hanford, T.....	Salary as District Inspector.....	36 00	1,764 00	2,128 22
	Contingencies.....		364 22	
	<i>Manitoba.</i>			
Gouin, W. F.....	Salary as District Inspector.....	40 04	1,959 96	2,566 58
	Contingencies.....		606 62	
	<i>British Columbia.</i>			
Dupont, C. T.....	Salary as District Inspector.....	44 08	2,155 92	2,294 92
	Contingencies.....		139 00	
	<i>Prince Edward Island.</i>			
McDonald, J. A.....	Salary as District Inspector.....	24 00	1,176 00	1,380 70
	Contingencies.....		204 70	
	<i>Chief Inspector.</i>			
Godson, A.....	Salary for the year.....	48 00	2,352 00	3,083 87
	Contingencies.....		731 87	
Davis, J.....	Travelling and incidental expenses as Inspector of Distilleries.....		721 09	
Brunel, A.....	Travelling Expenses.....		100 00	
Miall, E.....	do do.....		65 00	
Potter, C.....	Pyrometers, Thermometers, &c.....		143 50	
Canadian Express Co.....	Expressage.....		33 50	
Booth & Son.....	Imperial Measures.....		86 50	
Barrett, J. K.....	Supplying the place of J. E. Valin while latter was employed at Quebec.....		42 25	
Blair, J. B.....	Supplying the place of J. E. Valin, while latter was employed at Quebec.....		94 53	
Mann, G.....	One Diamond and Iron.....		4 90	
Quebec Budget.....	Advertising Compounding of Spirits.....		9 60	
Durie & Son.....	Books, &c for Excise Examination.....		3 83	
Morrow, John.....	Box for Close Receiver Measure.....		21 81	
B. A. Bank Note Co.....	Tobacco Stamps, Blank Books, &c.....		13,688 35	
Negretti & Zambra.....	Apparatus for testing the contraction of Spirits, Hydrometer and Test Jars.....		187 84	
Croft, Professor.....	Testing samples of Wood Naphtha.....		15 00	
Marden, S. J.....	Gear Wheels for Dating Stamps.....		50 00	
Winter, H. G.....	Remuneration for services of his late father, Inspecting Petroleum.....		40 60	
Griffin, J. J. & Sons.....	Alcoholometers, Vaporimeter, etc.....		66 55	
Gooderham & Worts.....	Alcohol.....		37 22	
Millichamp, W.....	Plating Spirit Tester Measure.....		20 00	
St. Lawrence & O. R. Co.....	Freight of Petroleometers.....		42 00	
Oertling, L.....	Petroleometers, &c.....		1,070 45	
Rochester, J.....	Samples of Malt and Hops.....		4 66	
Kennyon, C. S.....	Gear Wheels for Dating Stamps.....		34 50	
Ramon, P.....	Mileage attending special Class Examination.....		13 92	
Gerals, W. J.....	do do do.....		27 72	

APPENDIX B.—No. 1.—Details of Excise Expenditure, 1875-76.—Continued.

To whom Paid.	Service.	Amount Paid.	Total for each Division.
		\$ cts.	cts.
Tucker & Reeves.....	Warehouse Locks.....	206 83	
Montreal & O. For. Co.....	Freight on Locks.....	16 12	
Lymans, Clare & Co.....	Glass Hydrometer Jars.....	52 34	
		16,900 61	
	Less Hydrometers sold.....	90 00	
	<i>General Contingencies.</i>		16,810 61
Davis, L. H.....	Professional Services	21 50	
Shannon, S. L.....	do do	134 78	
	Law costs.....		156 28
Jones, S.	Commission on Excise collections at Weymouth, N.S., from February, 1874, to 30th June, 1875.....	27 33	
MacIntosh, R.....	Commission on Excise collections at Kincardine, Ont., from 1st April to 30th June, 1876.....	176 82	
Strong, C. W.....	Commission on Excise collections at Summerside, P.E.I., from 1st January, 1875, to 31st Aug., 1875.....	183 89	
Gove, C. M.....	Commission on Excise collections at St. Andrews, from 1st July, 1874, to 30th June, 1875.....	150 00	
Dowling, E.....	Commission on Excise collections at Lunenburg, N.S., from 1st July, 1874, to 30th June, 1875.....	97 43	
O'Brien, E.....	Commission on Excise collections at Windsor, N.S., from 1st July, 1874, to 30th June, 1875.....	55 47	
Kerr, J. J.....	Commission on Excise collections at Amherst, N.S., 1st July, 1874, to 30th June, 1875.....	7 70	
Crow, J. F.....	Commission on Excise collections at Truro, from 1st July, 1874, to 30th June, 1875.....	8 58	
Fullerton, A.....	Commission on Excise collections at Annapolis, from 1st July, 1874, to 30th June, 1875.....	1 46	
Nichollson, P.....	Commission on Excise collections at Prince Arthur's Landing, 1st July, 1874, to 30th June, 1875.....	69 37	
Bullock, R. K.....	Commission on Excise collections at Cornwall, Ont., from 1st Oct., 1874, to 4th August, 1875.....	117 60	
Livingstone, J.....	Commission on Excise collections at Silver Islet, from 1st July, 1874, to 30th June, 1875.....	33 35	
Clute, J. S.....	Commission on Excise collections at Pictou, from 24th April, 1875, to 1st Oct., 1875.....	72 01	
Tétu, E.....	Commission on Excise collections at Gaspé, from 31st July, 1874, to 30th June, 1875.....	30 93	
Benson, J.....	Commission on Excise collections at Napanee, from 1st July, 1875, to 30th June, 1876.....	150 00	
Slater, J. C.....	Commission on Excise collections at Pembroke, from 1st July, 1875, to 30th June, 1876 (by his late son).....	11 15	
Hickman, J.....	Commission on Excise collections at Dorchester, N.B., from 4th June, 1873, to 31st March, 1875.....	11 31	
Bigelow, W. J.....	Commission on Excise collections at Cape Canso, N.S., from 4th June, 1873, to 31st March, 1875.....	11 81	
Leard, S.....	Commission on Excise collections at Crapeau, from 4th June, 1873, to 31st March, 1875.....	7 61	
Gordon, R.....	Commission on Excise collections at Alberton, from 4th June, 1873, to 31st March, 1875.....	6 00	
McPhie, H.....	Commission on Excise collections at Antigonish, N.S., from 1st July, 1871, to 31st Dec., 1875.....	176 99	

APPENDIX B.— No. 1.—Details of Excise Expenditure, 1875-76.—Continued.

To whom Paid.	Service.	Amount Paid.	Total for each Division.
<i>General Contingencies.—Concluded.</i>		\$ cts.	\$ cts.
Leslie, M	Commission on Excise collections at Souris, P.E.I., from 1st July, 1871, to 31st Dec., 1875.	6 00	
Haddow, R. B	Commission on Excise collections at Newcastle, from 23rd April, 1873, to 30th June, 1874	145 19	
Ruel, J. W. M	Commission on Excise collections at Fredericton, N.B., from 1st Jan., 1875, to 31st Dec., 1875...	150 00	
Tremain, E. D.....	Commission on Excise collections at Port Hood, N.S., from 1st May, 1875, to 27th March, 1876	96 28	
Mehan, S	Commission on Excise collections at Bathurst, N.B., from 1st May, 1875, to 27th March, 1876	18 15	
Palmer, J	Commission on Excise collections at Campobello, N.B., from 18th June, 1875, to 7th March, 1876	77 52	
McLean, H	Commission on Excise collections at Pembroke, Ont., from 16th Oct., 1875, to 20th May, 1876	89 14	
	Commission to Custom's Officers		1,989 09
	Total		208,058 38
ADD— Printing		3,883 46	
Stationery		1,507 18	
Preventive Service.....		1,739 37	7,130 01
Authorized Disbursements (less Superannuation)			215,188 39
ADD— Balances due to Collectors, &c., 1st July, 1875		537 84	
do by do	30th June, 1876.....	964 42	1,502 26
			216,690 65
LESS— Balances due by Collectors, &c, 1st July, 1875.....		1,063 65	
do to do	30th June, 1876	49 08	1,112 73
Actual Disbursements agreeing with Statement 4, page 6.....			215,577 92

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876.

A. BRUNEL,
Commissioner.

APPENDIX B---Continued.

No. 2.—DETAILS of Canal Expenditure, 1875-76.

Canals.	Names of Employés.	Deducted for Superannuation.	Amounts Paid.	Total.	Grand Total.
		\$ cts.	\$ cts.	\$ cts.	cts.
<i>Welland Canal.</i>					
Port Colborne	Rooth, W. A., Collector for the year.	28 04	1,371 96		
	Scholfield, J., Clerk, do	6 32	493 68		
	Leggett, J. E., Clerk, do	12 00	588 00		
	Wilson, G., do do	3 72	296 28		
	Salaries.....	50 08	2,749 92		
	Contingencies		68 00		
				2,817 92	
Port Dalhousie	Clark, J. S., Collector for the year...	24 00	1,176 00		
	Contingencies.....		159 37		
				1,335 37	
Dunnville	Tipton, T. L. M., Collector for the year	15 00	735 00		
	Contingencies.....		14 56		
				749 56	
Port Maitland	Galbraith, T. J., Collector for the year	6 94	493 06		
	Contingencies.....		172 50		
				665 56	
Port Robinson	McFarland, D. E., Collector for the year	12 00	588 00		
	Contingencies.....		160 42		
				748 42	
St. Catharines.....	Clark, J., Collector for the year.....	4 04	195 96		
	Contingencies.....		28 28		
				224 24	
	Total, Welland Canal				6,541 07
<i>St. Lawrence Canals.</i>					
Beauharnois	Brossoit, T., Collector for the year...	16 96	833 04		
	Contingencies		310 03		
				1,143 07	
Cornwall.....	Phelan, J. A., Collector for the year...	16 04	783 96		
	Contingencies		142 45		
				926 41	
Montreal.....	O'Neil, J., Collector for the year.....	31 96	1,568 04		
	Cardinal, R., Clerk, July to January	10 28	505 82		
	McNally, T., do for the year	17 61	865 66		
	Mongeon, C., Wharfinger, July to 31st May	11 17	550 48		
	Pominville, N., Clerk for the year.....	13 96	686 04		
	Cauchon, A., Clerk, 1st Oct. to 30th June.....	14 94	735 03		
	Bussières, F. do 3rd March to 30th June.....	3 81	186 51		
	Salaries	103 73	5,097 58		
	Contingencies.....		1,946 37		
				7,043 95	
Lachine	Dyde, J. S., Collector for the year...	17 98	882 00		
	Têtu, F. X., Clerk, March to June....	5 32	261 32		
	Salaries	23 30	1,143 32		
	Contingencies.....		903 81		
				2,047 13	

APPENDIX B.—No. 2.—Details of Canal Expenditure, 1875-76.—Continued.

Canals.	Names of Employés.	Deducted for Superannuation.	Amounts Paid.	Total.	Grand Total.
		\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>St. Lawrence Canals—Continued.</i>					
Edwardsburgh.....	McMillan, R. P., Collector for the year	15 00	735 00		
	Reid, J., Landing Waiter, do ..	4 96	395 04		
	Salaries	19 96	1,130 04		
	Contingencies		50 00	1,180 04	
	Total, St. Lawrence Canals.....				12,340 60
<i>Chambly Canal.</i>					
Chambly.....	D'Eschambault, H., Collector for the year.....	19 96	980 04		
	Berger, N., Clerk for the year ..	6 32	493 68		
	Salaries	26 28	1,473 72		
	Contingencies.....		26 57	1,500 29	
St. Johns.....	Brennan, J., Collector for the year...	12 00	588 00		
	Fournier, J. A., Asst. do ..	4 04	195 96		
	Salaries	16 04	783 96		
	Contingencies		26 27	810 23	
St. Ours.....	LeBœuf, J., Collector for the year ...	6 32	493 68		
	Contingencies		23 70	517 38	
	Total, Chambly Canal.....				2,827 90
<i>Rideau Canal.</i>					
Ottawa	Carmen, G. A., Collector for the year	16 04	783 96		
	Contingencies		812 26	1,596 22	
Kingston Mills.....	Deane, J., Collector for the year.....	2 48	197 52		
	Contingencies		58 15	255 67	
Smith's Falls ..	Richey, W. M., Collector for the year	2 48	197 52		
	Contingencies		18 75	216 27	
	Total, Rideau Canal.....				2,068 16
<i>Ottawa Canals.</i>					
Grenville.....	Schneider, G., Collector for the year	19 04	780 96		
	Contingencies.....		133 58	914 54	
Carillon	Murphy, D., Collector for the year...	6 32	493 68		
	Contingencies.....		25 28	518 96	
St. Anne's Lock	Barrett, J., Collector for the year.....	17 46	857 52		
	Contingencies.....		47 46	904 98	
	Total, Ottawa Canals.....				2,338 48

APPENDIX B.—No. 2.—Details of Canal Expenditure, 1875-76.—Continued.

Canals.	Names of Employés.	Deducted for Superannuation.	Amounts Paid.	Total.	Grand Total.
		\$ cts.	\$ cts.	\$ cts.	\$ cts.
Burlington Bay.....	Campbell, T., Ferryman for the year..	3 72	296 28	.....	296 27
Inspector of Canals	Bell, Robt., for the year	28 04	1,371 96		
	Contingencies		239 63		
Newcastle District Works.....	Contingencies.....				1,611 59
	Total.....				60 00
					28,084 08
ADD—General Contingencies				211 85	
Queen's Printer				1,104 35	
Stationery Office				143 82	
					1,460 02
Authorized Disbursements (less Superannuation).....					29,544 10
ADD—Balance due to Collectors, &c., 1st July, 1875.....				294 11	
do by do 30th June, 1876.....				25 00	
					319 11
					29,863 21
LESS—Balance due by Collectors, &c., 1st July, 1875.....					125 88
Actual Disbursements, agreeing with Statement No. 6, Page 10.....					29,737 33

A. BRUNEL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876.

APPENDIX B.—Continued.

No. 3.—SLIDES' AND BOOMS' SERVICE.—Details of Expenditure for the Fiscal Year ended 30th June, 1876.

Divisions.	Names.	Nature of Service.	Deducted for Superannuation.	Amount paid.	Total Amount paid.	Grand Total.	
			\$ cts.	\$ cts.	\$ cts.	\$ cts.	
OTTAWA	A. J. Russell	Collector of Slide Dues, &c.	52 04	2,547 96	9,082 15		
	C. S. McNutt	Assistant do	36 00	1,764 00			
	James Ritchie	Accountant	28 04	1,371 96			
	A. J. Russell, jun.	Draughtsman	24 00	1,176 00			
	E. T. Smith	Clerk	19 30	949 05			
	John Jackson	Messenger	3 72	296 28			
	J. Macdonald	Deputy Slide Master	1 68	83 28			
	James Steen	Timber Counter		467 81			
	John Redmond	Boatman		425 81			
		Total Salaries		164 78			
		<i>Contingencies.</i>					
		A. J. Russell	Rent of Office				199 99
		John Daryl	Extra Clerk				647 00
		D. Russell	do Services				431 00
		S. C. LaRose	do Clerk				545 00
	Post Office	Postage		112 53			
	Montreal Telegraph Co	Telegraphing		85 53			
	Butterworth & Co.	Plumbing, &c.		24 86			
	Huntton & Living	Hardware and Painting Materials for Office Boat		7 36			
	G. O. Rainboth	Plan and Field Notes of Survey		25 00			
	A. G. Forrest	do do		30 00			
	G. A. Harris	do		24 00			
	S. Barrfield	do		22 00			
	J. Heney	do		11 00			
	Charles Flynn	do		111 37			
	C. S. McNutt	Travelling expenses		26 95			
	A. J. Russell	do		36 60			

Graves Bros.....	Stove and Pipes.....	14 55		
N. Germain.....	Tinsmith work.....	5 10		
J. Hope & Co.....	Stationery.....	62 73		
Hunter, Rose & Co.....	Ontario Gazette.....	4 00		
B. Chamberlin.....	Canada do.....	5 70		
C. F. Langlois.....	Quebec do.....	6 48		
H. V. Noel.....	Protests of Notes.....	9 75		
A. S. Woodburn.....	Printing.....	52 40		
T. H. Kirby.....	City Taxes.....	9 75		
Water Commissioners.....	Water Rates.....	9 04		
James Dalglish.....	Candles.....	12 00		
A. M. Burgess.....	"Times," 2 years' subscription.....	75 94		
A. J. Russell.....	Petty expenses.....	10 50		
C. S. McNutt.....	Extra service.....	10 50		
Ritchie, James.....	do.....			
	Total Contingencies.....	2,651 92		
	Total Ottawa Office.....		11,734 07	
	<i>Salaries.</i>			
McLean Stewart.....	Collector of Slides Dues, &c.....	48 04	2,351 96	
John Mackay.....	Assistant do.....	28 00	1,372 00	
Pierre Miller.....	Clerk.....	19 96	980 04	
	Total Salaries.....	96 00	4,704 00	
	<i>Contingencies.</i>			
Post Office.....	Postal Accounts.....		25 49	
G. N. Tackabury.....	Atlas.....		12 00	
Anne Kane.....	Tin Box.....		5 00	
S. Lecompte.....	Detecting Timber.....		4 00	
Montreal Telegraph Co.....	Telegraphing.....		1 50	
M. Miller.....	Ink and Copying Press.....		20 55	
Queen's Printer.....	Official Gazette.....		5 00	
A. B. Cherrier.....	Quebec Directory.....		2 80	
McLean Stewart.....	Petty expenses.....		67 13	
	Total Contingencies.....		143 17	
	Total Quebec Office.....		4,847 17	

APPENDIX B.—No. 3.—SLIDES AND BOOMS SERVICE.—Details of Expenditure for the Fiscal Year ended 30th June, 1876.—*Concluded.*

Divisions.	Names.	Nature of Service.	Deducted for Superannuation.	Amounts Paid.	Total.	Grand Total.
			\$ cts.	\$ cts.	\$ cts.	\$ cts.
ST. MAURICE	A. Dubord.....	<i>Salaries.</i> Collector of Slide Dues	2 60	.....	197 40	.....
		<i>Contingencies.</i>				
	J. B. Normand.....	Timber Counter		130 00		
	Cyrilac Lymbrenor	do		100 00		
	Philippe Normand	do		52 00		
	Ludger Sigman	do		46 00		
	Marcel Verret	do		40 00		
		Total Contingencies .....		.....	368 00	.....
		Total St. Maurice Office.....		.....	.....	565 40
SAGUENAY	G. Duberger	<i>Saguenay Office.</i> Commission on collections from 1st July, 1867, to 1st May, 1873 .....		.....	.....	400 23
		Total Slides and Booms Service .....		.....	.....	17,546 87

<p><i>App—Printing</i></p> <p><i>Stationery</i>.....</p>	<p>35 98</p> <p>109 15</p>	<p>145 13</p>
<p>Authorized Disbursements (less Superannuation).....</p>	<p>20 95</p>	<p>17,692 00</p>
<p>ADD—Balance due by Collectors 30th June, 1876</p> <p>do to do 1st July, 1875.....</p>	<p>5 82</p>	<p>26 77</p>
<p>Actual Disbursements agreeing with Statement 7½, page 13.....</p>	<p>.....</p>	<p>17,718 77</p>

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876

A. BRUNEL,
Commissioner.

APPENDIX B.—Continued.
No. 4.—DETAILS of Cullers' Expenditure for the Fiscal Year ended 30th June, 1876.

Division.	Department.	Names of Cullers.	Fees paid to Cullers.	Total.	Grand Total.
			\$ cts.	\$ cts.	\$ cts.
CUBEC.....	Square Timber, Deals and Mast Spars.	Rafferty, John	852 80	1,297 47	
		Dorval, Philippe	444 67		
	Square Timber and Deals, Planks, &c.	Verrault, Edouard.....	1,097 45		
	Square Timber.....	Demers, Louis	573 26	1,669 71	
		Tobin, Jac.	869 29		
		Lambert, Stephen.....	669 56		
		Walsh, William	646 60		
		McPeak, Wm.	588 15		
		McInenly, Thos.	571 42		
		Bergeron, Jos	535 97		
		O'Brien, Martin.....	522 40		
		Lockquell, Ovide.....	515 53		
		Morrisette, Jos.....	512 69		
		Gauvreau, Olivier	511 63		
		Leneghan, M.....	504 75		
		Gilchen, Thos.....	494 88		
		Noel, Elie.....	488 83		
		Miller, Geo.....	485 90		
		Kelly, M.....	485 31		
		Frederick, Ant.....	482 43		
		Duggan, Ed.....	481 75		
		O'Sullivan, Jno.....	477 78		
		Valin, N.....	475 72		
		McKendry, Daniel.....	475 27		
		Genest, P.....	466 60		
		Lecompte, S.....	465 15		
		Murphy, J. V.....	465 91		
		Clark, John.....	462 63		
		Dorval, Geo.....	460 66		
		Duggan, Wm.....	456 83		
		La Rose, Jos.....	456 83		
		Peore, Jas. F.....	456 45		

APPENDIX B.—No. 4.—Details of Cullers' Expenditure for the Fiscal Year ended June 30th, 1876.—*Continuea.*

Division.	Department.	Names of Cullers.	Fees paid to Cullers.	Total.	Grand Total.
			\$ cts.	\$ cts.	\$ cts.
MONTREAL AND SOREL....	Square Timber, Deals, Spars, &c	Cusson, F. X..... Barsolo, E.....	933 60 882 90	1,826 50	1,826 50
		Total Montreal and Sorel.....			
		Total Fees paid to Cullers.....			46,171 94

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876.

A. BRUNEL,
Commissioner.

APPENDIX B.—Continued
 No. 5.—DETAILS of Cutlers' Expenditure for the Fiscal Year ended 30th June, 1876.

Division.	Names.	Nature of Service.	Deducted for Superannuation.	Amounts Paid.	Total.	Grand Total.	
			\$ cts.	\$ cts.	\$ cts.	\$ cts.	
QUEBEC		<i>Salaries.</i>					
		Supervisor of Cutlers.....	40 04	1,959 96			
		Deputy do	31 96	1,568 04			
		Cashier	24 00	1,176 00			
		Specification Clerk.....	17 37	849 29			
		do	12 00	588 00			
		do	6 32	493 68			
		do	4 96	395 04			
		Messenger.....	14 00	686 00			
		Specification Clerk	14 00	686 00			
		do	12 00	588 00			
		do	12 00	588 00			
		do	12 00	588 00			
		do	12 00	588 00			
		Foley, James	6 24	493 76			
		Grogan, S. P.....	6 24	493 76			
		Policin, Fred.....	20 00	980 00			
		Whelan, W. F.....	20 00	980 00			
			Total Salaries	245 13	12,721 53	
			<i>Contingencies.</i>				
	Giblin, John	Rent of Office.....	.....	800 00		
	Quebec Corporation.....	Assessment and Taxes .....	.....	197 00		
	Royal Insurance Company	Insurance .....	.....	10 00		
	Rusk, John.....	Fuel .....	.....	253 50		
	.....	do .....	.....	30 00		
	Woods, James	Sawing, &c.....	.....	25 80		
	Adams, W. C.....	Fuel.....	.....	9 00		
	Middleton & Dawson	Stationery.....	.....	30 00		
	Thompson, A.....	do .....	.....	15 00		

APPENDIX B.—No. 5.—Details of Cutlers' Expenditure for the Fiscal Year ended June 30th, 1876.—Continued.

Division.	Name.	Nature of Service.	Deducted for Superannuation.	Amounts Paid.	Total.	Grand Total.
			\$ cts.	\$ cts.	\$ cts.	\$ cts.
QUEBEC.	Footé, J. J.	Contingencies.—Continued.		39 64		
	Coté & Co., A.	Subscription and Advertising in <i>Chronicle</i>		23 16		
	Marcotte, S.	do do <i>Journal</i>		17 20		
	Carey, G. T.	do do <i>L'Evenement</i>		31 00		
	Morris, Sarah	do do <i>Mercury</i>		55 00		
	Reynolds Anne, & Co.	Charwoman.....		80 00		
	Anctil.....	do		9 50		
	Post Office, Quebec.	do		9 44		
	Walsh, T. J.	Postages.....		118 78		
	Hunter, John.	Petty Expenses		22 47		
	Laibérié, David.	Tinsmith.....		11 70		
	Corbin, Joseph.	Locksmith.....		35 39		
	Quinn, James A.	Joiner.....		7 25		
	Fenny, John.	Tinsmith.....		21 94		
	Arnold, Thomas.	Sundries.....		10 00		
	Behan Bros.	do		10 00		
	Shee, J. H.	Box of specimens of Woods.....		14 00		
	Quinn, Wm.	Carting Snow.....		4 08		
	Gowen, Edmund.	Sundries.....		3 25		
	Fraser, J. R. & A.	Travelling expenses		11 25		
	Joncas, P. L.	Extra services.....		999 96		
	Pendergast & Walsh.	do		140 21		
	Roche, J. W.	do		162 56		
	Bellerive & LaRoche.	do		96 46		
	Pierce & Gallagher.	do		140 50		
		do		52 76		
		do		52 62		
	Total Contingencies.....		3,556 42			
	Total Quebec Expenditure.....				16,277 95	
	<i>Salaries.</i>					
MONTREAL & SOBEL.....	Belland, F. X.....	Deputy Supervisor of Cutlers.....	16 04	783 96	783 96	

		<i>Contingencies.</i>	
Cusson, W. H. P.	Book-keeper	464 00	
Aird, W. B.	Clerk	76 00	
McKercher, J.	do	64 00	
Boucher, W. E. A.	do	76 00	
Johnson, T. R.	Rent	100 00	
do	City taxes	21 88	
do	Fuel	17 00	
Desjardins, J.	Cleaning office	33 30	
Trudeau, E.	do	6 66	
Chapoteau & Labelle	Ink and mucilage	1 15	
Post Office	Postage	0 81	
Tobin & Coutlee	Drawing up lease	1 00	
Boucher, C.	Repairs to office	8 36	
Bédard, E.	Removing office furniture	5 00	
Laframboise, L.	Printing	0 50	
Crevier, F.	Rent	16 67	
	Total Contingencies	892 33	
	Total Montreal and Sorel	1,676 29	
<i>Paid to retired Cullers pending the settlement of Gratuities.</i>			
Dorval, Alex.		155 00	
Jordan, John		230 00	
Donaghue, Geo.		230 00	
Vachon, J. B., sen.		230 00	
McNeil, P.		230 00	
Murphy, M.		230 00	
Clarke, P.		230 00	
McKutcheon, W.		230 00	
Philbert, J. B.		155 00	
	Total Retired Cullers	1,920 00	
	Total	19,874 24	
	Add—Printing	120 50	
	Stationery	160 44	
	Cullers' fees, per Statement 4, App. B.	46,171 94	
	Authorized Disbursements (less Superannuation)	46,452 88	
	App.—Balances due to Collectors, &c., 1st July, 1875	66,327 12	
	Actual Disbursements, agreeing with Statement 10, page 17	8 66	
		66,335 78	

INLAND REVENUE DEPARTMENT, OTTAWA, 31st July, 1876.

A. BRUNEL, Commissioner.

APPENDIX B.—Continued

No. 7.—DETAILS of Departmental Expenditure.

To whom Paid.	Service.	Deducted for Superannuation.	Amount Paid.	Total Amount Paid.
SALARIES.				
		\$ cts.	\$ cts.	\$ cts.
Geoffrion, Hon. F.....	From 1st July, 1875 to 30th June, 1876.....		7,000 00	
Brunel, A.....	do do do	64 00	3,136 00	
Miall, E., jun.....	do do do	48 00	2,352 00	
Robins, P. M.....	do do do	28 00	1,372 00	
Measam, F.....	do do do	26 00	1,274 00	
Himsworth, W., jun.....	do do do	25 00	1,225 00	
Heron, W. L.....	do do do	24 50	1,200 50	
Campeau, F. R. E.....	do do do	24 00	1,176 00	
Nettle, R.....	do do do	20 00	980 00	
Graham, A.....	do do do	20 00	980 00	
Teakles, B. H.....	do do do	18 00	882 00	
Stewart, N.....	do do do	18 00	882 00	
Blatch, F. K.....	do do do	16 50	808 50	
Carter, W.....	do do do	16 00	784 00	
Valin, J. E.....	do do do	16 00	784 00	
Lusignan, A.....	do do do		600 00	
Shaw, J. F.....	do do do	6 56	518 44	
Chubbuck, C. E.....	do do do	5 79	456 71	
<i>Weights and Measures Branch.</i>				
Johnson, W. J.....	From 1st July, 1875, to 30th June, 1876.....	32 00	1,568 00	
Brunel, John.....	do do do	5 94	469 66	
<i>Messengers.</i>				
Fowler, John.....	From 1st July, 1875 to 30th June, 1876.....	6 25	493 75	
Fowler, George.....	do do do	5 81	459 19	
Archambault, R.....	For the month of June, 1876	0 46	37 04	
Total Salaries.....		426 81		29,438 19
<i>" Bonus" per Order in Council</i>				
Miall, E., jun.....	Additional pay for year ended 30th June, 1876.....		200 00	
Robins, P. M.....	do do do		200 00	
Measam, F.....	do do do		100 00	
Himsworth, W., jun.....	do do do		150 00	
Heron, W. L.....	do do do		100 00	
Campeau, F. R. E.....	do do do		100 00	
Nettle, R.....	do do do		100 00	
Graham, A.....	do do do		100 00	
Teakles, B. H.....	do do do		50 00	
Stewart, N.....	do do do		50 00	
Blatch, F. K.....	do do do		100 00	
Carter, W.....	do do do		100 00	
Valin, J. E.....	do do do		50 00	
Shaw, J. F.....	do do do		100 00	
Chubbuck, C. E.....	do do do		100 00	
Brunel, John.....	do do do		50 00	
Fowler, John.....	do do do		50 00	
Total Bonus				1,700 00

APPENDIX B.—No. 7.—Details of Departmental Expenditure.—Continued.

To whom Paid.	Service.	Amount Paid.	Total Amount Paid.
		\$ cts.	\$ cts.
Lusignan, A.....	Services as Extra Clerk.....	600 00	
Devlin, R.....	do do Canal Branch.....	670 50	
MacFarlane, S. A.....	do do	6 00	
Larose, S.....	do do	110 00	
Archambault, R.....	Extra Messenger.....	433 75	
L'Union Nationale.....	Subscription.....	2 00	
The Standard.....	do	2 50	
Le National.....	do	39 00	
The Montreal Gazette.....	do	24 00	
Le Franco-Canadien.....	do	2 50	
The Montreal Herald.....	do	15 50	
The Montreal Star.....	do	3 00	
Victoria Colonist.....	do	5 00	
St. John Daily Telegraph	do	5 00	
Courrier de Montréal.....	do	2 00	
Brockville Recorder.....	do	6 84	
L'Echo de Hull.....	do	4 00	
The Nation.....	do	2 25	
St. Lawrence Advance.....	do	2 88	
The Age, Strathroy.....	do	3 67	
Smith Falls News.....	do	0 75	
L'Evènement.....	do	13 16	
Le Canadien.....	do	4 25	
Colonial Farmer.....	do	1 50	
London Advertiser.....	do	6 00	
Presbyterian Advocate.....	do	2 00	
Trenton Courier.....	do	3 50	
Halifax Daily Citizen.....	do	6 00	
The Globe.....	do	12 00	
The St. John Daily News	do	10 00	
Ottawa Times.....	do	25 44	
Quebec Chronicle.....	do	6 00	
Le Journal de Québec.....	do	7 00	
Orangeville Advertiser.....	do	1 50	
Bruce Reporter.....	do	1 50	
La Minerve.....	do	16 00	
Le Courrier d'Outaouais	do	6 00	
Le Nouveau-Monde.....	do	9 75	
Acadian Recorder.....	do	5 83	
Ingersoll Chronicle.....	do	1 67	
Brantford Expositor.....	do	5 62	
Ottawa Free Press.....	do	24 00	
Mount Forest Confede- rate.....	do	4 05	
Temperance Journal.....	do	0 50	
Northern Gazette.....	do	2 50	
Montreal Witness.....	do	3 00	
Hamilton Spectator.....	do	6 00	
Moncton Times.....	do	3 63	
Toronto Mail.....	do	6 00	
Halifax Chronicle.....	do	6 00	
St. Andrew's Standard.....	do	2 50	
Mainland Guardian.....	do	5 00	
L'Union.....	do	1 50	
Charlottetown Patriot.....	do	4 25	
La Gazette de Sorel.....	do	5 80	
Manitoba Free Press.....	do	2 50	
Hawkesbury News.....	do	1 00	
St. John Freeman.....	do	5 00	
Walkerton Telescope.....	do	3 50	

APPENDIX B.—No. 7.—Details of Departmental Expenditure.—Continued.

To whom Paid.	Service.	Amount Paid.	Total Amount Paid.
		\$ cts.	\$ cts.
Yarmouth Herald.....	Subscription.....	2 00	
Quebec Mercury.....	do.....	6 00	
Le Naturaliste Canadien.....	do.....	2 00	
Kingston British Whig.....	do.....	6 00	
Quebec Budget.....	do.....	6 00	
Le Bien Public.....	do.....	8 38	
Hamilton Times.....	do.....	10 25	
Le Métis.....	do.....	7 50	
Bridgetown Monitor.....	do.....	3 00	
Quebec Telegraph.....	do.....	6 00	
The Alliance Journal (Halifax).....	do.....	1 00	
Le Réveil.....	do.....	1 75	
Volunteer Review.....	do.....	7 00	
Blatch, F. K.....	Maps.....	220 00	
Montreal Telegraph Co.....	Telegraphing.....	715 69	
Dominion Telegraph Co.....	do.....	221 74	
Fowler, John.....	Petty Departmental Expenses.....	160 00	
Queen's Printer.....	Printing and Stationery.....	919 63	
Blair, J. B.....	Travelling Expenses on Extra Work.....	54 80	
Bennett, M.....	Drinking Water.....	40 30	
Cherrier, M. L. A. J.....	Directories.....	7 00	
Ridgeway, W.....	English Periodicals and Reports.....	56 24	
Ottawa Free Press Co.....	"Hansards".....	30 00	
Hope, James & Co.....	Stationery, &c.....	46 80	
Govt. Stationery Office.....	do.....	434 76	
Côté, A. & Co.....	100 copies "Sessional Review".....	15 00	
Davis, J. D.....	2 copies "Grip".....	7 00	
Bengough Bros.....	4 Vols. "Grip".....	6 00	
Walker & Miles.....	Atlas and Maps.....	52 50	
Durie & Son.....	Books, &c.....	91 98	
Appleton, D. & Co.....	American Encyclopædia.....	28 00	
Dion, J. É.....	25 copies Diagram of House of Commons.....	1 00	
Wilson, Andrew.....	4 copies "History of By Town".....	2 00	
Campeau, F. R. E.....	12 copies "Illustrated Guide".....	30 00	
Patchen, W. R.....	1 copy "Bird's Eye View of Ottawa".....	4 00	
McLean, Roger & Co.....	1 copy "Hansard".....	2 00	
Woodburn, A. S.....	3 copies Ottawa Directory.....	6 00	
Irwin & Co., W. H.....	Directories.....	2 50	
McAlpine & Co.....	do.....	5 00	
Dion, J. É.....	do U. S.....	7 00	
Boyd, W. A.....	do.....	6 00	
The Burland Desbarats Lithograph Co.....	Patent Office Record.....	3 50	
Perry, E. A.....	Advertizing in "Parliamentary Companion".....	130 00	
Alexander, H.....	Type Writer.....	125 00	
Shoolbred & Co.....	Floor Oil Cloth and Mat.....	117 73	
McClaren & Chalmers.....	Towels.....	8 23	
Dorion, C. P.....	2 Tin Boxes.....	10 60	
Geoffrion, Hon. F.....	Travelling Expenses.....	100 00	
Fleming, A.....	Cab Hire.....	27 50	
Buckley, P.....	do.....	9 00	
DeGuise, A.....	Ice.....	6 00	
Fréchette, A.....	Translating.....	3 00	
Valin, J. E.....	Taking Stock of Blank Forms, &c.....	32 50	
Fowler, George.....	do do do.....	27 50	
	Total Contingencies.....		6,012 97
	Grand Total per Statement 17, Page.....		37,151 16

APPENDIX B.—Continued.

No. 8.—Details of Sundry Minor Expenditures.—Continued.

To whom Paid.	Service.	Deducted for Superannuation.	Amount Paid.	Total Amount Paid.
<i>Bill Stamps.</i>				
British American Bank Note Co.....	Printing Bill Stamps.....		\$ cts.	\$ cts.
				1,950 00
<i>Minor Public Works.</i>				
Quain, J.....	Salary as Collector Union Suspension			
	Bridge Tolls.....	16 04	783 96	
Ottawa Times.....	Advertising Tenders for New Edinburgh, Gatineau and Hull Ferries.....		48 22	
Ottawa Free Press.....	Advertising Tenders for New Edinburgh, Gatineau and Hull Ferries.....		45 00	
Volunteer Review.....	Advertising Tenders for New Edinburgh, Gatineau and Hull Ferries.....		12 00	
	Total Minor Public Works.....	16 04		889 18
<i>Law Stamps.</i>				
British American Bank Note Co.....	Printing Law Stamps for Supreme Court.....			1,827 00
<i>Inspection of Staples.</i>				
Grant, A.....	Advertising examination for Inspector of Fish.....		3 75	
The St. John Globe.....	Advertising.....		4 00	
McClary, P.....	Auctioneer's fee for sale of old flour samples.....		1 00	
Tupper, S.....	Storage of standard flour samples.....		3 25	
Brodie, John.....	Sample of flour for standards.....		248 93	
Howland, Peleg.....	Travelling expenses as a member of the Board for the selection of standard samples of flour.....		30 00	
Galbraith, Wm.....	do do do.....		30 00	
Crothers, W. J.....	do do do.....		22 50	
Brodie, Wm.....	do do do.....		12 00	
Patterson, W. J.....	Expenses of Board in Montreal.....		60 00	
do do.....	do do to Ottawa and petty charges.....		17 00	
Fortier, J. E.....	Rat-proof chest for flour samples.....		9 30	
North Sydney Herald.....	Advertising.....		2 00	
Halifax Morning Chronicle.....	do.....		19 75	
Halifax Morning Herald.....	do.....		3 00	
Antigonish Casket and Citizen.....	do.....		4 50	
Ottawa Times.....	do.....		3 20	
Chatham Banner.....	do.....		13 00	
Ottawa Citizen.....	do.....		3 15	
Boyd, John.....	One sett of iron brands and box.....		73 25	
Ottawa Free Press.....	Advertising.....		5 00	
Queen's Printer.....	Printing.....		68 71	
			637 29	
	Less sale of old flour samples.....		99 57	
	Total Inspection of Staples.....			537 72

APPENDIX B.—No. 8.—Details of Sundry Minor Expenditures.—Continued.

To whom Paid.	Service.	Amount Paid.	Total Amount paid.
		\$ cts.	\$ cts.
<i>Adulteration of Food.</i>			
Edwards, J. B.....	Allowance under the Act for apparatus and material used in the Laboratory.....	300 00	
do	Allowance under the Act for Rent	100 00	
do	do Retaining Fee to 30th June, 1876...	200 00	
do	Fees for analysis.....	180 00	
Ellis, W. H.....	Allowance under the Act for apparatus and material used in the Laboratory.....	300 00	
do	do Retaining Fee to 30th June, 1876...	58 33	
Fraser, R. G.....	Allowance under the Act for apparatus and material used in the Laboratory.....	300 00	
do	do Retaining Fee to 30th June, 1876...	208 33	
Larue, F. A. H.....	do do do	16 66	
Browne, D.....	Paid for samples	0 89	
Sugg, Wm.....	Apparatus for testing Sulphur and Ammonia	481 23	
Griffin, J. J. & Sons	do do do	453 35	
Queen's Printer	Printing	3 04	
	Total Adulteration of Food		2,601 83
	ADD—Due to Sundry Persons, 1st July, 1875.....		7,805 73
	Grand Total, agreeing with Statement 11½, page 19.....		50 21
			7,855 94

A. BRUNEL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876.

APPENDIX B.

No. 9.—DETAILS of Weights and Measures Expenditure.

To whom Paid.	Services.	Deducted for Superannuation.	Amount Paid.	Total.
		\$ cts.	\$ cts.	\$ cts.
<i>Algoma Division.</i>				
Carney, Wm.....	Salary as Deputy Inspector, from 29th Nov., 1875, to 30th June, 1876, inclusive	3 67	290 73	290 73
<i>Brant.</i>				
Allan, John.....	Salary as Deputy Inspector, from 26th Oct., 1875, to 30th June, 1876, inclusive	4 26	337 08	339 67
	Contingencies		2 59	
<i>Brockville.</i>				
Carruthers, Samuel	Salary as Deputy Inspector, from 4th Nov., 1875, to 30th June, 1876, inclusive	7 90	387 10	387 10
<i>Bruce.</i>				
Stevens, C. B.....	Salary as Deputy Inspector, from 2nd Nov. to 30th June, 1876, inclusive.....	4 14	327 75	327 75
<i>Dundas.</i>				
Loucks, Elisha F.....	Salary as Deputy Inspector, from 2nd Nov., 1875, to 30th June, 1876, inclusive	4 16	329 12	329 12
<i>Durham.</i>				
Randall, P. R.....	Salary as Deputy Inspector, from 26th Oct., 1875, to 30th June, 1876, inclusive	4 26	337 08	378 60
	Contingencies		41 52	
<i>Elgin.</i>				
Campbell, John.....	Salary as Deputy Inspector, from 26th Oct., 1875, to 30th June, 1876, inclusive	4 19	331 77	331 77
<i>Essex.</i>				
Rankin, George.....	Salary as Deputy Inspector, from 30th Nov., 1875, to 30th June, 1876, inclusive	4 12	326 39	326 39
<i>Glengarry.</i>				
McRae, Finlay.....	Salary as Deputy Inspector, from 20th Oct., 1875, to 30th June, 1876, inclusive	4 21	333 10	333 10

APPENDIX B.—No. 9.—Details of Weights and Measures Expenditure.
Continued.

To whom Paid.	Service.	Deducted for Superannuation.	Amount Paid.	Total.
		\$ cts.	\$ cts.	\$ cts.
<i>Grey Division.</i>				
Campbell, Duncan.....	Salary as Deputy Inspector, from 25th Oct., 1875, to June 30th, 1876, inclusive	4 28	338 41	338 41
<i>Halton.</i>				
Smith, Thomas.....	Salary as Deputy Inspector, from 28th Dec., 1875, to 30th June, 1876, inclusive	3 18	252 15	252 15
<i>Hamilton.</i>				
Murphy, Michael.....	Salary as Deputy Inspector, from 25th Oct., 1875, to 30th June, 1876, inclusive.....	9 60	470 21	
Sheppard, Henry.....	Salary as Deputy Inspector from 25th Oct., 1875, to 30th June, 1876, inclusive.....	9 60	470 21	
Rymal, Jacob.....	Salary as Deputy Inspector from 5th Nov., 1875, to 30th June, 1876, inclusive.....	4 09	323 63	
		23 29	.....	1,264 05
<i>Hastings.</i>				
Macdonell, John P.....	Salary as Deputy Inspector from 30th Oct., 1875, to 30th June, 1876, inclusive..... Contingencies.....	8 06	395 16 66 75	461 91
<i>Huron.</i>				
Morrow, Charles.....	Salary as Deputy Inspector from 5th Nov., 1875, to 30th June, 1876, inclusive.....	7 86	385 47	385 47
<i>Kent.</i>				
Watts, John.....	Salary as Deputy Inspector from 6th Nov., 1875, to 30th June, 1876, inclusive...	4 07	322 26	322 26
<i>Kingston.</i>				
Baxter, W. L.....	Salary as Deputy Inspector from 1st Nov., 1875, to 30th June, 1876, inclusive..... Contingencies.....	9 35	457 29 65 70	522 99
<i>Lambton.</i>				
McLean, Wm.....	Salary as Deputy Inspector from 2nd Nov., 1875, to 30th June, 1876, inclusive.....	4 14	327 75	327 75
<i>Lenark Division.</i>				
Manning, J. W.....	Salary as Deputy Inspector, from 27th Nov., 1875, to 30th June, 1876, inclusive.....	3 71	293 46	293 46

APPENDIX B.—No. 9.—Details of Weights and Measures Expenditure.—
Continued.

To whom Paid.	Service.	Deducted for Superannuation.	Amount Paid.	Total.
		\$ cts.	\$ cts.	\$ cts.
	<i>Lennox.</i>			
Sills, Geo. W. B.	Salary as Deputy Inspector from 20th Nov., 1875, to 30th June, 1876, inclusive	3 92	309 92	309 92
	<i>London.</i>			
Spittigue, J. J.	Salary as Deputy Inspector from 6th Dec., 1875, to 30th June, 1876, inclusive	11 40	558 47	558 47
	<i>Middlesex.</i>			
Campbell, James	Salary as Deputy Inspector from 29th Oct., 1875, to 30th June, 1876, inclusive..... Contingencies	4 21	333 10 134 71	467 81
	<i>Muskoka.</i>			
Sharpe, James	Salary as Deputy Inspector from 26th Oct., 1875, to 30th June, 1876, inclusive.....	4 26	337 08	337 08
	<i>Niagara.</i>			
Winchester, L. D.	Salary as Deputy Inspector from 2nd Nov., 1875, to 30th June, 1876, inclusive.....	7 96	390 37	390 37
	<i>Norfolk.</i>			
Slaght, Thomas R.	Salary as Deputy Inspector from 2nd Nov., 1875, to 30th June, 1876, inclusive	4 14	327 75	327 75
	<i>Northumberland.</i>			
Willoughby, J. H.	Salary as Deputy Inspector from 8th March, 1876, to 30th June, 1876, inclusive	1 96	155 27 61 90	217 17
	<i>Ontario.</i>			
Forman, T. C.	Salary as Deputy Inspector from 20th Oct., 1875, to 30th June, 1876, inclusive	8 38	410 97 40 00	450 97
	<i>Ottawa.</i>			
Lapierre, E.	Salary as Deputy Inspector from 25th Oct., 1875, to 30th June, 1876, inclusive	13 72	671 73 19 15	690 88

APPENDIX B.—No. 9.—Details of Weights and Measures Expenditure
Continued.

To whom Paid.	Service.	Deducted for Superannuation.		Amount Paid.	Total.
		\$	cts.	\$	cts.
	<i>Oxford.</i>				
Hotson, George.....	Salary as Deputy Inspector from 11th Nov., 1875, to 30th June, 1876, inclusive.....	7	66	375	67
					375 67
	<i>Peterborough.</i>				
Hall, F. W.	Salary as Deputy Inspector from 27th Oct., 1875, to 30th June, 1876, inclusive.....	4	24	335	76
	Contingencies			59	73
					295 49
	<i>Prince Edward.</i>				
Boyle, Robert.....	Salary of Deputy Inspector from 26th Oct., 1875, to 30th June, 1876, inclusive	4	26	337	08
					337 08
	<i>Renfrew.</i>				
Stewart, James.....	Salary as Deputy Inspector, from 28th Oct., 1875, to 30th June, 1876, inclusive.....	4	23	334	43
					334 43
	<i>Simcoe.</i>				
Laird, W. H.....	Salary as Deputy Inspector, from 25th Oct., 1875, to 30th June, 1876, inclusive.....	8	22	403	07
					403 07
	<i>Stratford.</i>				
Pierson, J. W.....	Salary as Deputy Inspector, from 29th Oct., 1875, to 30th June, 1876, inclusive	4	21	333	10
					333 10
	<i>Toronto.</i>				
Wingfield, J. M.....	Salary as Deputy Inspector, from 23rd Oct., 1875, to 30th June, 1876, inclusive	12	44	609	33
Berkinshaw, Thos.....	Salary as Deputy Inspector, from 6th Nov., 1875, to 30th June, 1876, inclusive.....	9	14	447	77
	Contingencies	21	58	1,057	10
				67	00
					1,124 10
	<i>Victoria.</i>				
Silverwood, W. A	Salary as Deputy Inspector, from 8th Nov., 1875, to 30th June, 1876, inclusive.....	4	04	319	51
	Contingencies			95	21
					414 72
	<i>Waterloo.</i>				
McDougall, John	Salary as Deputy Inspector, from 13th Nov., 1875, to 30th June, 1876, inclusive	7	60	372	40
					372 40

APPENDIX B.—No. 9.—Details of Weights and Measures Expenditure.—
Continued.

To whom Paid.	Service.	Deducted for Superannuation.	Amount Paid.	Total.
		\$ cts.	\$ cts.	\$ cts.
	<i>Welland.</i>			
Davis, A. A.....	Salary as Deputy Inspector, from 27th Oct., 1875, to 30th June, 1876, inclusive..	4 24	335 76	335 76
	<i>Wellington.</i>			
Swinford, H. H.....	Salary as Deputy Inspector, from 20th Nov., 1875, to 30th June, 1876, inclusive. Contingencies.....	7 36	360 97 10 23	371 20
	<i>York.</i>			
McCutcheon, Hugh.....	Salary as Deputy Inspector, from 9th Nov., 1875, to 30th June, 1876, inclusive.....	7 73	378 93	378 93
	<i>Beauce Division.</i>			
Mercier, Jean B.....	Salary as Deputy Inspector, from 27th Dec., 1875, to 30th June, 1876, inclusive	3 20	253 48	253 48
	<i>Beauharnois.</i>			
Dewitt, Charles B.....	Salary as Deputy Inspector, from 25th Oct., 1875, to 30th June, 1876, inclusive	4 28	338 41	338 46
	<i>Bellechasse Division.</i>			
Lamontagne, François..	Salary as Deputy Inspector, from 30th Oct., 1875, to 30th June, 1876, inclusive	4 19	331 78	331 78
	<i>Berthier.</i>			
Coutu, Alfred.....	Salary as Deputy Inspector, from 28th Oct., 1875, to 30th June, 1876, inclusive	4 23	334 42	334 42
	<i>Chambly.</i>			
Lamoureux, E.....	Salary as Deputy Inspector, from 27th Oct., 1875, to 30th June, 1876, inclusive	4 24	335 76	335 76
	<i>Champlain.</i>			
Cinq-Mars, Honoré A.....	Salary as Deputy Inspector, from 12th Nov., 1875, to 30th June, 1876, inclusive	3 97	314 03	314 03
	<i>Drummond.</i>			
Pacaud, Philippe N.....	Salary as Deputy Inspector, from 8th Nov., 1875, to 30th June, 1876, inclusive	4 04	319 51	319 51

APPENDIX B.—No. 9.—Details of Weights and Measures Expenditure.—
Continued.

To whom Paid.	Service.	Deducted for Superannuation.	Amount Paid.	Total.
		\$ cts.	\$ cts.	\$ cts.
	<i>Gaspé.</i>			
Michaud, Gilbert.....	Salary as Deputy Inspector, from 2nd Nov., 1875, to 30th June, 1876, inclusive	4 14	327 75	327 75
	<i>Hull.</i>			
Quesnel, Adelbert.....	Salary as Deputy Inspector, from 1st Nov., 1875, to 30th June, 1876, inclusive	4 16	329 12	
Lynch, Patrick.....	Salary as Deputy Inspector, from 3rd Nov., 1875, to 30th June, 1876, inclusive	4 12	326 38	
		8 28	655 50	
	Contingencies		55 57	711 07
	<i>Iberville.</i>			
Laurier, J. M.....	Salary as Deputy Inspector, from 27th Oct., 1875, to 30th June, 1876, inclusive	4 24	335 76	335 76
	<i>Joliette.</i>			
Desrochers, J. L. B.....	Salary as Deputy Inspector, from 25th Oct., 1875, to 30th June, 1876, inclusive	4 28	338 40	338 40
	<i>Kamouraska.</i>			
Chamberland, J. O.....	Salary as Deputy Inspector, from 17th Dec., 1875, to 30th June, 1876, inclusive	3 37	266 75	266 75
	<i>Labrador.</i>			
Grenier, Napoléon.....	Salary as Deputy Inspector, from 20th Nov., 1875, to 30th June, 1876, inclusive	3 83	303 06	303 06
	<i>Laval.</i>			
Lalonde, Hector.....	Salary as Deputy Inspector, from 11th Nov., 1875, to 30th June, 1876, inclusive	3 98	315 41	315 41
	<i>Lévis.</i>			
Lévesque, Arthur.....	Salary as Deputy Inspector, from 25th Oct., 1875, to 30th June, 1876, inclusive	4 28	338 41	338 41
	<i>Lotbinière.</i>			
De St. George, H. Q.....	Salary as Deputy Inspector, from 1st Nov., 1875, to 30th June, 1876, inclusive	4 16	329 12	329 12

APPENDIX B.—No. 9.—Details of Weights and Measures Expenditure.—
Continued

To whom Paid.	Service.	Deducted for Superannuation.	Amount Paid.	Total.
<i>Montreal.</i>		\$ cts.	\$ cts.	\$ cts.
Fauteux, O.....	Deputy Inspector paid on account, salary not fixed		460 00	
Quinn, S. J.	Deputy Inspector paid on account, salary not fixed		470 00	
Lyons, D.....	Deputy Inspector paid on account, salary not fixed		470 00	
Roy, L. N. F.....	Deputy Inspector paid on account, salary not fixed.....		360 00	
	Contingencies		1,760 00 177 24	
				1,937 24
<i>Missisquoi.</i>				
Haskell, B. A.....	Salary as Deputy Inspector, from 26th Oct., 1875, to 30th June, 1876, inclusive	4 26	337 08 48 99	
	Contingencies			386 07
<i>Montmagny.</i>				
Nadeau, Noel.....	Salary as Deputy Inspector, from 30th Oct., 1875, to 30th June, 1876, inclusive	4 19	331 78	331 78
<i>Montmorency.</i>				
Larue, Téléphore.....	Salary as Deputy Inspector, from 1st Nov., 1875, to 30th June, 1876, inclusive.....	4 16	329 12	329 12
<i>Quebec.</i>				
Dubord, Edmond.....	Deputy Inspector. Salary not fixed. Paid on account.....		450 00	450 00
<i>Richelieu.</i>				
Blais, M. E.....	Salary as Deputy Inspector, from 20th Nov., 1875, to 30th June, 1876, inclusive	3 83	303 06	303 06
<i>Rimouski.</i>				
Ouellet, Didier.....	Salary as Deputy Inspector, from 20th Nov., 1875, to 30th June, 1876, inclusive	3 83	303 06	303 06
<i>Saguenay.</i>				
Simard, Henry.....	Salary as Deputy Inspector, from 20th Nov., 1875, to 30th June, 1876, inclusive	3 83	303 06	303 06

APPENDIX B.—No. 9.—Details of Weights and Measures Expenditure.—
Continued.

To whom Paid.	Service.	Deducted for Superannuation.	Amount Paid.	Total.
	<i>Sherbrooke.</i>	\$ cts.	\$ cts.	\$ cts.
Pennoyer, H. J.....	Salary as Deputy Inspector, from 30th Oct., 1875, to 30th June, 1876, inclusive	8 06	395 16	395 16
	<i>St. Hyacinthe.</i>			
Desrosiers, F. L.....	Salary as Deputy Inspector, from 6th Nov., 1875, to 30th June, 1876, inclusive	4 07	322 26	322 26
	<i>Terrebonne.</i>			
Lamb, Thomas.....	Salary as Deputy Inspector, from 22nd Oct., 1875, to 30th June, 1876, inclusive Contingencies	4 33	342 39 36 00	378 39
	<i>Three Rivers.</i>			
Lord, L. A.....	Salary as Deputy Inspector, from 8th Nov., 1875, to 30th June, 1876, inclusive.....	4 04	319 51	319 51
	<i>Fredericton.</i>			
Freeze, E. C.	Salary as Deputy Inspector, from 6th Nov., 1875, to 30th June, 1876, inclusive	4 07	322 26	322 26
	<i>Kings.</i>			
Slipp, W. O.....	Salary as Deputy Inspector, from 20th Nov., 1875, to 30th June, 1876, inclusive	3 83	303 06	303 06
	<i>Moncton.</i>			
Carter, John T.....	Salary as Deputy Inspector, from 4th Nov., 1875, to 30th June, 1876, inclusive	4 11	324 98	324 98
	<i>Northumberland.</i>			
Cutler, Robt. B.....	Salary as Deputy Inspector, from 1st Nov., 1875, to 30th June, 1876, inclusive	4 16	329 12	329 12
	<i>Restigouche.</i>			
Blanchard, Théotine....	Salary as Deputy Inspector, from 11th Nov., 1875, to June 30th, 1876, inclusive	3 99	315 40	315 40
	<i>St. John, N.B.</i>			
Macfarlane, James.....	Salary as Deputy Inspector, from 7th Nov., 1875, to 30th June, 1876, inclusive Contingencies	13 01	636 96 229 20	866 16

APPENDIX B.—No. 9.—Details of Weights and Measures Expenditure.—
Continued.

To whom Paid.	Service.	Deducted for Superannuation.	Amount Paid.	Total.
		\$ cts.	\$ cts.	\$ cts.
	<i>Woodstock.</i>			
Dibblee, Wm.....	Salary as Deputy Inspector, from 9th Nov., 1875, to 30th June, 1876, inclusive	4 02	318 15	409 08
	Contingencies		90 93	
	<i>Annapolis.</i>			
Tupper E. E.....	Salary as Deputy Inspector, from 13th Nov., 1875, to 30th June, 1876, inclusive	3 95	312 67	312 67
	<i>Cape Breton.</i>			
Tremaine, Louis	Salary as Deputy Inspector, from 28th Oct., 1875, to 30th June, 1876, inclusive	4 23	334 43	378 90
	Contingencies		44 47	
	<i>Colchester.</i>			
McKay, Alexander.....	Salary as Deputy Inspector, from 1st Nov., 1875, to 30th June, 1876, inclusive	4 16	329 12	329 12
	<i>Guysborough.</i>			
Maguire, J. O.....	Salary as Deputy Inspector, from 18th Jan., 1876, to 30th June, 1876, inclusive.....	2 84	224 27	224 27
	<i>Halifax.</i>			
Pryor, James.....	Salary as Deputy Inspector, from 15th Jan., 1876, to 30th June, 1876, inclusive.....	9 26	453 10	528 77
	Contingencies		75 67	
	<i>Hants.</i>			
Kerr, Samuel G.....	Salary as Deputy Inspector, from 15th Nov., 1875, to 30th June, 1876, inclusive	3 92	309 92	309 92
	<i>Inverness.</i>			
Grant, Peter	Salary as Deputy Inspector, from 28th Oct., 1875, to 30th June, 1876, inclusive.	4 23	334 43	334 43
	<i>Lunenburgh.</i>			
Hendry, Israel.....	Salary as Deputy Inspector, from 16th Nov., 1875, to June 30th, 1876, inclusive	3 92	308 53	344 20
	Contingencies		35 67	

APPENDIX B.—No. 9.—Details of Weights and Measures Expenditure.
Continued.

To whom Paid.	Service.	Deducted for Superannuation.	Amount Paid.	Total.
		\$ cts.	\$ cts.	\$ cts.
<i>Pictou.</i>				
McConnell, Robert.....	Salary as Deputy Inspector, from 4th Nov., 1875, to 30th June, 1876, inclusive	4 11	324 98	324 98
<i>Yarmouth.</i>				
McLacain, John.....	Salary as Deputy Inspector, from 27th Oct., 1875, to 30th June, 1876, inclusive	4 21	333 10	333 10
<i>Manitoba.</i>				
Hayward, Lyster	Salary as Deputy Inspector, from 19th Nov., 1875, to 30th June, 1876, inclusive	7 40	362 60	397 50
	Contingencies		34 90	
District Inspectors.....	Province of Ontario			496 16
do	do Quebec.....			78 63
do	do Nova Scotia.....			15 21
	Total			34,668 80
<i>General Contingencies.</i>				
Brunel, A.....	Salary as Commissioner of Standards.....	16 00	784 00	
Caldwell & Co.....	Two wrenches.....		1 88	
Evans, H.....	Cartage.....		29 75	
Taylor, David.....	do		21 25	
Fowler, John.....	Extra services.....		240 00	
Boyden, J.....	Rent of building for storing Standards....		470 50	
Robertson, A.....	Advertising in Exhibition Annual.....		30 00	
Canadian Express Co.....	Freight.....		1,015 55	
Cox, G.....	Woodcuts.....		12 00	
Fréchette, A.....	Translation		21 00	
Ottawa Free Press	Printing.....		167 30	
Burland, G. B.....	Diagrams.....		37 50	
Ottawa Times.....	Advertising.....		5 00	
Cape Breton Times.....	do		4 00	
Montreal Gazette.....	do		4 80	
Wilson, W.....	Translation.....		17 50	
Leslie, J.....	Repairing Clock		12 25	
Western Express Co.....	Express charges		5 82	
Church Herald	Advertising.....		4 00	
Wright, A. P.....	For services and travelling expenses.....		150 00	
British American Bank Note Company.....	Weights and Measures and Gas Stamps....		3,012 15	
Brunel, A.....	Travelling expenses.....		100 00	
Booth, Wm.....	Services rendered.. ..		189 50	
Goff, William.....	do		202 58	
Fowler, John.....	Petty expenses.....		30 43	
	Total General Contingencies.....			6,568 76
<i>Equipment.</i>				
Sugg, William	Photometrical Apparatus, Gas Standards, &c.....		3,933 49	
Oertling, L.....	Standards.....		23,386 37	
Troughton & Simms.....	Comparteurs, Standard Yards, &c		2,778 34	
Wright, A. & Co.....	Gas Standards		11,132 50	

APPENDIX B.—No. 9.—Details of Weights and Measures Expenditure.—
Continued.

To whom Paid.	Service.	Amount Paid.	Total.
<i>Equipment.—Continued.</i>		\$ cts.	\$ cts.
Fleck, A.....	1,525 fifty-pound Weights.....	2,244 81	
Ottawa Standard	Advertising Tenders	11 10	
Canadian Express Co.....	Freight on Standards.....	25 14	
Taylor, D.....	Cartage.....	51 75	
The New Dominion.....	Advertising Tenders.....	16 20	
LeMoine, J.M.....	Ocean Freight, &c.....	98 91	
Romain, C.E.....	Express Charges and sundries	17 50	
St. Lawrence & Ottawa Railway.....	Freight	1,304 67	
The Hamilton Times.....	Advertising Tenders.....	8 00	
Le National	do	14 10	
Courrier d'Outaouais	do	11 10	
Bien Public	do	19 50	
Courrier de Montréal	do	6 50	
The Montreal Herald.....	do	10 20	
Quebec Mercury	do	16 00	
Booth & Son.....	Copper Measures, &c.....	302 50	
Allans, Rae & Co.....	Freight	85 33	
Potter, C.....	Four Glass Tubes	6 00	
Blythe & Kerr	Repairs, &c.....	131 22	
Wright, A. P.....	Work in connection with Standards.....	511 85	
Collings, T. P.....	Engraving	48 67	
Morrison, J.....	Brass Cock, Quadrants, Hose, &c	71 80	
Chisholm, H. W.....	Expenses for verification of Standards.....	1,192 33	
Toronto National	Advertising Tenders.....	6 00	
Somerville, W. M.....	Slate Slabs.....	204 90	
Browne, D.....	Freight	50 89	
Caldwell & Co.....	Water Motor	50 00	
Aubin, N.....	Fitting up Gas Apparatus, Freight, &c.....	328 91	
Willoughby, J. H.....	Tables for Standards	22 00	
Burland, G. B.....	Lithographing	240 25	
Aust, Thomas	Painting Standards	18 00	
Hay, George	Spring Balances	4 35	
Patterson, A.....	Freight	181 40	
Cameron, J. & Co.....	Advertising	20 00	
Dixon, W. R.....	For services rendered.....	513 33	
Dixon, W. R.....	For sundry petty expenses on account of Stan- dards	630 23	
The Nation	Advertising Tenders	4 00	
Total Equipment			49,710 14
ADD—Printing		3,696 59	
Stationery		85 28	
Due by H. W. Chisholm, 30th June, 1876.....		486 67	
			4,268 54
			95,216 24
LESS—Due by Sundry Persons, 1st July, 1875.....		1,216 67	
Due to do 30th June, 1876		933 33	
			2,150 00
Actual Disbursements agreeing with Statement 21, Page 39.....			93,066 24

A. BRUNEL,

Commissioner.

INLAND REVENUE DEPARTMENT,

OTTAWA, 31st July, 1876.

APPENDIX B.—Continued.

No. 10.—DETAILS of Gas Inspection Expenditure.

To whom Paid.	Service.	Deducted for Superannuation.		Amount Paid.	Total.
		\$	cts.	\$	cts.
	<i>Hamilton.</i>				
Patton, W.	To pay Freight on Standards.....				22 75
	<i>Toronto.</i>				
Godson, H.	To pay Freight on Standards.....				20 49
	<i>Montreal.</i>				
Aubin, N.	Salary as Inspector, from 9th Feb., 1875, to 30th June, 1876.....	39	00	1,913 13	
do	Travelling Expenses			23 55	
	To pay Sundry Contingencies.....			81 76	
					2,018 44
	<i>Quebec.</i>				
LeMoine, J. M.	To pay Sundry Contingencies				47 89
	<i>Chatham, N.B.</i>				
Griffin, J. T.	To pay Freight on Standards and fitting up Office.....				268 09
	<i>Fredericton.</i>				
Ruel, J. W. M.	To pay for fitting up Office.....				258 35
	<i>Newcastle, N.B.</i>				
Griffin, J. T.	To pay $\frac{1}{2}$ year's Rent of Office.....				30 00
	<i>St. John.</i>				
Perkins, D. C.	To pay Freight on Standards.....			59 52	
Rowan, A.	do for Furniture.....			84 00	
					143 52
	<i>Halifax.</i>				
Patterson, A.	To pay Freight, Storage, &c.....			67 51	
do	do Insurance, Fuel, &c.....			98 75	
Tupper, S.	do Rent			120 00	
do	do fitting up Office.....			280 10	
Miller, A.	do Contingencies.....			91 18	
					657 54
	<i>Pictou.</i>				
Porteous, T. M.	To pay Rent of Office.....			75 00	
do	do Stove, Freight on Coals, &c.....			39 07	
do	do fitting up Office, &c.....			116 56	
Patterson, A.	do Coals for Office.....			9 58	
					240 21

APPENDIX B.—No. 10.—Details of Gas Inspection Expenditure.—Continued.

To whom Paid.	Service.	Deducted for Superannuation.	Amount Paid.	Total.
	<i>Yarmouth.</i>			
Bingay, T. V. B.....	To pay Freight on Standards.....			26 09
	<i>General.</i>			
Aubin, N.....	Salary as Consulting Inspector for the Dominion, from 9th Feb., 1875, to 30th June, 1876.....	16 73	819 93	
do	Sundry Contingencies and Travelling Expenses incurred while acting in above capacity.....		516 40	
Aubin, A.....	For services, 150 days at \$3.00.....		450 00	
do	Travelling Expenses.....		314 52	
				2,100 85
	Authorized Disbursements (less Superannuation)			5,834 22
	ADD—Balances due by Inspectors, 30th June, 1876.....			355 93
	Actual Disbursements, agreeing with Statement 22, page 40.....			6,190 15

A. BRUNEL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876.

APPENDIX B.—Continued.

No. 11.—WEIGHTS and MEASURES—Special Account.

—	Dr.	Cr.
	\$ cts.	\$ cts.
By Balance remaining unexpended, 1st July, 1875		2,616 62
To Amount to debit of Commissioner of Standards to be accounted for by travelling expenses and purchase of various articles for Equipment of Weights and Measures and Gas Inspection.....	2,616 62	
	2,616 62	2,616 62

A. BRUNEL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876.

APPENDIX C.

HYDRAULIC AND OTHER RENTS.

DR.

HYDRAULIC and other Rents, &c.—

Balance due on 1st July, 1876.	Accrued, year ended 30th June, 1876.	Abatements over-credited through misapprehension of O. in C., now re-charged.	Totals.	Name of Work.	Present Occupant.	Original Lessee.
\$ cts.	\$ cts.	\$ cts.	\$ cts.			
				Chaudière Falls...	Perley, Pattie & Brown	Perley, Pattie & Brown
6,203 69	397 33		6,601 02	do	do do	do
960 00	80 00		1,040 00	do	do do	do
3,884 00	376 01		4,260 00	do	J. R. Booth	Lyman Perkins
4,131 44	294 93		4,426 37	do	McKay & Co	Philip Thompson
1,360 00	80 00		1,440 00	do	Oliver & Son	J. and J. Patrie
1,400 00	80 00		1,480 00	do	P. H. and L. R. Church	Sexton Washburne
4,080 00	240 00		4,320 00	Victoria Island...	Levi Young	N. S. Blaisdell and others
1,360 00	80 00		1,440 00	do	N. S. Blaisdell & Co	do
7,920 00	480 00		8,400 00	do	Harris, Bronson & Co	N. S. Blaisdell and Coleman
8 00	4 00		12 00	Ottawa River...	Mary Conroy	L. M. Coutlée
20 00	40 00		60 00	do	D. Carmichael	
260 00	20 00		280 00	do	John Rankin	
	180 00		180 00	Chaudière Slides	J. Robertson O'Connor	
10 00	10 00		20 00	do	Bronson & Weston	
	200 00		200 00	Victoria Island...	Levi Young	
	100 00		100 00	do	Bronson, Weston and Levi Young	
	50 00		50 00	Ottawa River...	Hon. James Skead	
100 00	50 00		150 00	do	John Rochester	
	20 00		20 00	do	George Stirling	
				Chaudière Falls...	A. H. Baldwin	Perley, Pattie & Brown
	1 00		1 00	Ottawa River...	Hector Pruneau	
	24 00		24 00	do	Hon. James Skead	
31,697 13	2,807 26		34,504 39			
3 00	3 00		6 00	Rideau Canal and River	Benjamin Tett	
	2 00		2 00	do	Henry James	
180 00	360 00		540 00	do	Edward Smith	
125 00	50 00		175 00	do	Hon. J. Hamilton	
52 50	105 00		157 50	do	Hewson & Hughes	James C. Foster
80 50	161 00		241 50	do	Wm. Anglin	
947 00	60 00		1,007 00	do	James Shaw, jun.	
225 00	18 00		243 00	do	Hiram Easton	
150 00	60 00		210 00	do	Cornelius Vanluven	
12 50	37 50		50 00	do	St. Lawrence & Ottawa Railway	
200 00	120 00		320 00	do	J. McLaren & Co	Heirs T. McKay
2,840 00	100 00		2,940 00	do	Russell Ward	Joshua Bates
220 00	20 00		240 00	do		E. H. Whitemarsh
6 00	18 00		24 00	do		Hiram Easton
	460 00		460 00	do	Union Bank of Lower Canada	
				do	Rufus Andrews	
0 40	0 20		0 60	do	A. Russell Ward	

DIX C.

Lessees' Accounts, 1875-76.

CR.

Description of Property.	Date to which the Account is made up to.	Abate-ments, year ended 30th June, 1876.	Paid during Fiscal Year.		Balance due, 30th June, 1876.	Total.	
			\$	cts.		\$	cts.
A.—North Chaudière Street—Service Ground							
B.C.—do do	June 30, 1876				6,601 02	6,601 02	
D.—Saw Mill, do	do 30, 1876				1,040 00	1,040 00	
E.F.G.—Service Mill	do 30, 1876				4,260 00	4,260 00	
H.I.J.—Grist Mill, South Head Street	Oct. 1, 1876				4,426 37	4,426 37	
K.—Fanning Mill, do	Nov. 1, 1876				1,440 00	1,440 00	
L.—Service Ground do	do 1, 1876				1,480 00	1,480 00	
Q.R.T.—Service Ground, North Middle Street	Oct. 1, 1876				4,320 00	4,320 00	
S.—Foundry, North Middle Street	do 1, 1875				1,440 00	1,440 00	
U.V.X.Y.Z.—Service Ground	do 1, 1876				8,400 00	8,400 00	
Small Island, Du Chêne Rapids	Jan. 1, 1876				12 00	12 00	
Water Lot, Calumet Island	June 30, 1876				60 00	60 00	
East Portion Hawley's Island	do 30, 1876				280 00	280 00	
Workshops, &c., three acres	Sept. 1, 1876		180 00			180 00	
Bridge over Slides	June 30, 1876		10 00	10 00		20 00	
Two strips of land, Victoria Island	Dec. 31, 1876		200 00			200 00	
One strip of land, Amelia Island	Jan. 1, 1877		100 00			100 00	
Water Lots	Dec. 1, 1876		50 00			50 00	
Two strips of land	Sept. 1, 1876			150 00		150 00	
Strip of Ordnance Property, foot of Major's Hill	June 30, 1876		20 00			20 00	
M.N.O.P.—Service Ground, 2 roods or $\frac{1}{2}$ acre.					1 00	1 00	
Lot at base of Major's Hill	May 1, 1877						
Three small Islands opposite Lot No. 33, Con- cession A.	do 1, 1877		24 00			24 00	
			584 00	33,920 39		34,504 39	
Land, Isthmus, Lock Station	April 1, 1876		3 00	3 00		6 00	
Lease of front of sub-lot No. 5, Concession B, Rideau front	Dec. 31, 1876			2 00		2 00	
Water Power, Kingston Mills	June 30, 1876		360 00	180 00		540 00	
Mill Lot, No. 9, Long Island	June 30, 1876		150 00	25 00		175 00	
Water Power, Brewer's Lower Mills	do 30, 1876		105 00	52 50		157 50	
Water Power, Brewer's Upper Mills	do 30, 1876		161 00	80 50		241 50	
Water Lot, Edmund's Mill Lock	do 30, 1876			1,007 00		1,007 00	
Ground to pile wood, Merrickville	do 30, 1876			243 00		243 00	
Water Lot at Johnston's Lock, Davis Station	do 30, 1876			210 00		210 00	
Right of Way and Lots 8 and 9, Dow's Swamp	Dec. 31, 1876		25 00	25 00		50 00	
Piling Ground, Green Island	do 31, 1876			320 00		320 00	
Water Lot, A.B., Old Sly's Station	May 1, 1876			2,940 00		2,940 00	
Ornamental Grounds, Merrickville	do 1, 1876			240 00		240 00	
Ground to pile wood, Merrickville	Dec. 31, 1876		12 00	12 00		24 00	
Lot for Bridging purposes	do 22, 1875			460 00		460 00	
Right to build Bridge, Nicholson's Lock, \$1 rent							
Lease of part Lot No. 1, 4th Concession, Smith's Falls	June 30, 1876				0 60	0 60	

APPENDIX

DR.

HYDRAULIC and other Rents, &c.—

Balance due on 1st July, 1875.		Accrued, year ended 30th June, 1876.		Abatements over-credited through misapprehension of O. in C., now re-charged.		Totals.	Name of Work.	Present Occupant.	Original Lessee.
\$	cts.	\$	cts.	\$	cts.	\$	cts.		
5 00		5 00				10 00	Rideau Canal & River.—Cont'd	Alfred Chester.....	
10 00		10 00				20 00	do	Jesse Minar.....	
10 00		10 00				20 00	do	Stafford Merryfield.....	
		3 00				3 00	do	John Heney.....	
		13 50				13 50	do	Mrs. H. Patterson.....	
		1 00				1 00	do	John Graham.....	
		11 00				11 00	do	Michael Kilroe.....	
		10 00				10 00	do	John Blair.....	
		11 00				11 00	do	William Powell.....	
		6 00				6 00	do	Daniel Delaney.....	
		3 75				3 75	do	George Richey.....	
		2 25				2 25	do	D. Cameron.....	
		9 75				9 75	do	George Morris.....	
		11 25				11 25	do	Thomas Paget.....	
		8 25				8 25	do	Phillip Kennedy.....	
		3 00				3 00	do	Thomas May.....	
5,066 90		1,693 45				6,760 35			
123 00		246 00				369 00	Williamsburg Canal.....	William Gibson.....	Benj. Chaffey.....
70 00		140 00				210 00	do	Bailey & Mills.....	William Elliott.....
140 00		140 00				280 00	do	J. Cameron.....	J. Molson, jun.....
2,400 00		160 00				2,560 00	do	W. T. Benson.....	Benson & Aspden.....
1,260 00		140 00				1,400 00	do	George Stephen.....	Philip Carmen.....
44 00		44 00				88 00	do	Patrick Walsh.....	John Walsh.....
6 00		12 00				18 00	do	Lawrence Byrne.....	Wm. S. Aiken.....
		24 00				24 00	do	K. McPherson.....	McLaughlin and McPherson.....
24 00		12 00				36 00	do	W. T. Benson.....	
		20 00				20 00	do	N. M. Davy.....	William Bailey.....
		24 00				24 00	do	Jacob H. Ross.....	Wm. S. Aiken.....
4 00		2 00				6 00	do	Trustees' School, Section No. 4.....	
4,071 00		964 00				5,035 00			
700 00		240 00				940 00	Cornwall Canal.	Andrew Hodge.....	H. Elliott.....

C.—Continued.

Lessees' Accounts, 1875-76.—Continued.

CR.

Description of Property.	Date to which the Account is made up.	Abatements, Year ended 30th June, 1876.	Paid during fiscal year.		Balance due, 30th June, 1876.		Total.	
			\$	cts.	\$	cts.	\$	cts.
Part of Lot No. 3, Concession B., Township of Wolford.....	June 30, 1876		10	00			10	00
Part of Lot No. 2, Concession B., Township of Wolford.....	do 30, 1876		10	00	10	00	20	00
Lot No. 4, Concession 1, Township of Oxford.....	do 30, 1876		10	00	10	00	20	00
Reserve at Deep Cut, Ottawa.....	Sept. 1, 1876				3	00		3 00
Reserve in front of her Lot, South ½ Lot G., Concession C, Township of Nepean.....	Jan. 1, 1877		13	50			13	50
Reserve in front of North ½ Lot G., Concession C., Township of Nepean.....	do 1, 1877		1	00			1	00
Reserve in front of North ½ Lot 8, 1st and 2nd Concession, Township of Nepean.....	do 1, 1877		11	00			11	00
Part of North ½ Lot No. 6, 2nd, Concession Nicholl's Island.....	Dec. 1, 1876		10	00			10	00
Part of Reserve in front of Lot No. 5, 2nd Concession, Nicholl's Island.....	do 1, 1876		11	00			11	00
Part of Reserve in front of South ½ Lot No. 8 2nd Concession, Nepean.....	do 1, 1876				6	00		6 00
Part of Reserve in front of Lot No. 1, 2nd Concession, Nepean.....	do 1, 1876		3	75			3	75
Part of Reserve in front of North ½ Lot 23, Township of Gloucester.....	do 1, 1876				2	25		2 25
Part of Reserve in front of South ½, Lot 5, in 2nd Concession, Nepean.....	Dec. 31, 1876				9	75		9 75
Part of Reserve in front of North ½, Lot 4, in 2nd Concession, Township of Nepean.....	do 31, 1876				11	25		11 25
Part of Reserve in front of South ½, Lot 6, in 2nd Concession, Township of Nepean.....	do 31, 1876				8	25		8 25
Part of Reserve in front of South ½ of Lot 23, Rideau Front, Gloucester.....	do 31, 1876		3	00			3	00
			899	25	5,861	10	6,760	35
Grist Mill, Mill Street, Williamsburg.....	June 30, 1876		246	00	123	00	369	00
do Matilda Lock, Rapide Plat.....	do 30, 1876		140	00	70	00	210	00
do do do.....	do 30, 1876		210	00	70	00	280	00
Starch Factory, part Lot No. 5, Edwardsburg	do 30, 1876				2,560	00	2,560	00
Water for Tannery, Edwardsburg.....	do 30, 1876				1,400	00	1,400	00
Water Lot, Rapide Plat.....	April 1, 1876				88	00	88	00
Wharf Lot, Galops Canal.....	June 30, 1876				18	00	18	00
do do.....	April 1, 1876				24	00	24	00
Pasture Ground, Galops Canal.....	Mar. 1, 1876		12	00	24	00	36	00
Wharf Lot, Basin, Lock No. 5.....	Aug. 1, 1876				20	00	20	00
do Point Iroquois.....	Dec. 1, 1876				24	00	24	00
School House, Matilda.....	May 1, 1877				6	00	6	00
			608	00	4,427	00	5,035	00
Flour and Grist Mill, Hydc. Lots 3 & 4, Cornwall	June 30, 1876				940	00	940	00

DR.

HYDRAULIC and other Rents, &c.—

Balance due on 1st July, 1875.	Accrued, year ended 30th June, 1876.	Abatements over-credited through misapprehension of O. in C., now re-charged.	Totals.	Name of Work.	Present Occupant.	Original Lessee.
\$ cts.	\$ cts.	\$ cts.	\$ cts.			
60 00	120 00		180 00	Cornwall Canal		
				Continued	Angus Bethune	John Harvey
450 00	300 00		750 00	do	J. & C. H. Wood	B. G. French
135 00	135 00		270 00	do	George Stephen	P. Vankoughnet
	120 00		120 00	do	P. E. Adams	H. Caldwell
	20 00		20 00	do	Henry Harrison	
	20 00		20 00	do	Louis Derousie	
				do	Mrs. Tait	Peter Tait
65 84	20 00		85 84	do	James N. Dixon	
1,410 84	975 00		2,385 84			
30 00	10 00		40 00	Beauharnois Canal	Owen Lynch	
100 00			100 00	do	D. Papineau	D. B. Pease
260 00			260 00	do	Wm. Rodden	
20 00	20 00		40 00	do	J. Demers	Isidore Larocque
60 00	20 00		80 00	do	St. Amour & Co.	
	20 00		20 00	do	J. Demers & Co.	
90 00			90 00	do	Owen Lynch	
358 50	717 00		1,075 50	do	Alex. Buntin	
60 00	120 00		180 00	do	do	Stephen May
60 00	120 00		180 00	do	Alex. Anderson	Pierre Poitras
60 00	120 00		180 00	do	Anderson & Wattie	
60 00	120 00		180 00	do	J. Meloche	
				do	Montreal Cotton Co.	
40 00	40 00		80 00	do	Valleyfield Peat Coal Co.	
	67 30		67 30	do	Lake St. Francis Navigation Co.	
1,198 50	1,374 30		2,572 80			
215 00	430 00		645 00	Lachine Canal	Pillow, Hersey & Co.	Estate of J.D. Biglow and wife
215 00	430 00		645 00	do	Lymans, Clare & Co.	W. Lyman & Co
215 00	430 00		645 00	do	Pillow, Hersey & Co.	Holland & Dunn
430 00	860 00		1,290 00	do	Montreal Warehousing Co.	Grant, Hall & Co
	430 00		430 00	do	James McDougall	Jas. McDougall
	650 00		650 00	do	Peck, Benny & Co.	Jas. Harvey
840 00	1,680 00		2,520 00	do	Ira Gould & Son	Young & Gould
	40 00		40 00	do	St. Lawrence Navigation Company	American Line Steamers
	75 00		75 00	do	Canadian Navigation Company	
240 00	40 00		280 00	do	Patrick Evers	

C.—Continued.

Lessees' Accounts, 1875-76.—Continued

CR.

Description of Property.	Date to which the Account is made up.	Abate-ments, year ended June 30th, 1876.	Paid during fiscal year.		Balance due 30th June, 1876.		Total.
			\$	cts.	\$	cts.	
Flour and Grist Mill, Lot 6, South Side.....	June 30, 1876				180 00		180 00
Flour and Saw Mill, Hydc. Lot 1, N. Lock 20.....	do 30, 1876				750 00		750 00
Woolen Factory, Hydc. Lot 7, below Cornwall	do 30, 1876		202 50		67 50		270 00
Saw Mill, do 6, do	do 30, 1876		60 00		60 00		120 00
Wharf Lot, Moulinette	May 1, 1877		20 00				20 00
do Milleroches	do 1, 1877				20 00		20 00
Wharf Lot, on her own property; annual rent, \$20							
Wharf Lot, Moulinette, one year.....	June 30, 1876	85 84					85 84
		85 84	282 50		2,017 50		2,385 84
House and Sheds, St. Timothy	May 1, 1876				40 00		40 00
Wharf Lot, St. Timothy	Jan. 1, 1864				100 00		100 00
do do	do 1, 1864				260 00		260 00
do Big Basin, H. C.	May 1, 1876		20 00		20 00		40 00
do do	do 1, 1876		20 00		60 00		80 00
do inside do	do 1, 1876		20 00				20 00
do do	Nov. 1, 1869				90 00		90 00
Paper Mill, Hydc. Lots 1, 2 and 3, and Building Lot	June 30, 1876		717 00		358 50		1,075 50
Grist Mill, Hydc. Lot 5.....	do 30, 1876		120 00		60 00		180 00
Saw Mill, Hydc. Lot 1 and Building Lot, Valleyfield	do 30, 1876		120 00		60 00		180 00
Woolen Factory, Hyde, Lot 2 and Building Lot, Valleyfield	do 30, 1876		120 00		60 00		180 00
Flour Mill, Hydc. Lock No. 7, Beauharnois	do 30, 1876		120 00		60 00		180 00
Lots 3, 4, 5, 6 and 7, at the head of Beauharnois Canal							
Wharf Lot, upper entrance	May 1, 1877				80 00		80 00
Wharf and Shed, above Guard Lock	do 1, 1876		32 30		35 00		67 30
			1,289 30		1,283 50		2,572 80
Spike and Nail Factory, Lot 15	June 30, 1876		430 00		215 00		645 00
Oil and Cement Factory, Lot 17	do 30, 1876		430 00		215 00		645 00
Rolling Mill, Lot 16	do 30, 1876		430 00		215 00		645 00
Flour Mill, Lots 18 and 19	do 30, 1876		860 00		430 00		1,290 00
Flour Mill, Lot No. 11	June 30, 1876		430 00				430 00
Nail Factory, and Rolling Mill, Lots No. 10 and E ₂ of 9	April 1, 1876		650 00				650 00
Water Power, St. Gabriel Lock	June 30, 1876		1,680 00		840 00		2,520 00
Ground for Freight Shed, Basin No. 1	May 1, 1877		40 00				40 00
Freight Shed, Basin No. 1	May 1, 1877		75 00				75 00
Farm, Côte St. Paul	June 30, 1876		40 00		240 00		280 00

APPENDIX

DR.

HYDRAULIC and other Rents, &c.—

Balance due on 1st July, 1875.	Accrued, year ended 30th June, 1876.	Abate-ments over-credited through misapprehension of Order in Council now re-charged.	Total.	Name of Work.	Present Occupant.	Original Lessee.
\$ cts.	\$ cts.	\$ cts.	\$ cts.			
10 00	10 00		20 00	Lachine Canal—		
				Continued.....	Moseley & Lewis	Moseley & Rickers..
120 00	40 00		160 00	do	E. O. Lesperance.....	Estate of J. Levy
27,807 00	2,418 00		30,225 00	do	W. P. Bartley, Peck & McDougall	W. Bartley
	30 00		30 00	do	Henry Shackell & Co..	Henry Shackell..
	60 00		60 00	do	Montreal and Ottawa Forwarding Co.....	M. K. Dickinson.
200 00	200 00		400 00	do	J. W. McGauvran	J. M. Currier & Co.....
1,512 00	1,296 00		2,808 00	do	Estate Ira Gould.....	Ira Gould
2,330 50	1,601 00		3,931 50	do	do J. Frothingham	Wm. Parkyn
	1 00		1 00	do	Dom. Telegraph Co.....	
6,000 00	1,000 00		7,000 00	do	B. Grant & T. Letch	Geo & Wm. Tait
196 00	392 00		588 00	do	Frothingham & Workman	
132 00	264 00		396 00	do	H. McLennan	Frothingham & Workman
	430 00		430 00	do	Peck, Benny & Co.....	Estate J. Harvey
50 00	100 00		150 00	do	Montreal Transporta-tion Company	Augustus Lable..
	700 00		700 00	do	Montreal Warehousing Co.	Thomas Cramp, President
20 00	10 00		30 00	do	Montreal Passenger Railway Co.	
700 00			700 00	do		John Ostell
288 00			288 00	do		Francis Doré
2,896 67			2,896 67	do		Wm. Tait
	57 70		57 70	do	Lake St. Francis Navi-gation Co.....	
44,417 17	13,674 70		58,091 87			
2,316 50	56 50		2,373 00	Chambly Canal..	Jason Pierce & Son....	
100 00	50 00		150 00	do	M. S. Willet	Willet & McPher-son
24 00	12 00		36 00	do	Jos. A. Maurice	
	5 00		5 00	do	J. A. Maurice.....	
	50 00		50 00	do	J. C. Pierce & Son	
	100 00		100 00	do	St. John's Stone China-ware Co.	
	100 00		100 00	do	Ottawa and Rideau Forwarding Co.....	
2,440 50	373 50		2,814 00			
120 00			120 00	Trent River Works		E. W. Henderson
20 00	40 00		60 00	do	James Cummings.....	
8 50	1 00		9 50	do	M. B. Roblin	
148 50	41 00		189 50			

C.—Continued.

Lessees' Accounts, 1875-76.—Continued.

CR.

Description of Property.	Date to which the Account is made up.	Abate-ments, Year ended 30th June, 1876.	Paid during fiscal year.	Balance due 30th June, 1876.	Total.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Three-inch Pipe, Grand Trunk Crossing.....	Oct. 1, 1876		10 00	10 00	20 00
Ground near Tait's Dock	Feb. 15, 1877			160 00	160 00
Furnishing Shop, Mills on Concession Lots ½, 2; also 3, 4, 5, 6 and 7, Basin No. 2.....	June 30, 1876			30,225 00	30,225 00
Freight Shed, Basin No. 1.....	May 1, 1877		30 00		30 00
do do	May 1, 1877		60 00		60 00
Lot of Ground near St. Gabriel's Lock.	June 30, 1876		200 00	200 00	400 00
Flour Mill, 12, 13 and 14 Basin.....	April 1, 1876		1,296 00	1,512 00	2,808 00
Water Power, Côte St. Paul's Locks	June 30, 1876		1,601 00	2,330 50	3,931 50
Permission to erect Office on Bank of Canal.....	June 30, 1876		1 00		1 00
Dry Dock and Ship Yard Basin.....	June 30, 1876		1,000 00	6,000 00	7,000 00
Warehouse and Coal Yard, Lot No. 1, Basin No. 2	June 30, 1876		392 00	196 00	588 00
Grain Elevator and Dryer, ½ of Lot No. 2.....	June 30, 1876		264 00	132 00	396 00
do do Lot No. 8.....	May 1, 1876		430 00		430 00
Marine Slip, Island No. 5	June 30, 1876		100 00	50 00	150 00
Land Basin No. 4	Aug. 1, 1876		700 00		700 00
Track across Canal at Côte St. Paul.....	June 30, 1876			30 00	30 00
Lumber Basin, Island	do 1858			700 00	700 00
Wharf and Land, Lachine.....	do 1861			288 00	288 00
Oak Lock, lower entrance	Feb., 1861			2,896 67	2,896 67
Shed on Basin No. 1	May 1, 1877		57 70		57 70
			11,206 70	46,885 17	58,091 87
Lot of Ground, St. Johns	Jan. 1, 1876	2,253 00	120 00		2,373 00
Wharf Lot and Store at Lock No. 4, Chambly.	June 30, 1876			150 00	150 00
Lot near upper entrance to Lock No. 7.....	do 30, 1876			36 00	36 00
A piece of Land on west side of Canal.....	May 1, 1877			5 00	5 00
Wharf at St. Johns	June 30, 1876		50 00		50 00
Ground, 100 × 75 ft., at south end of Wharf, entrance Chambly Canal, at St. Johns ...	do 30, 1876			100 00	100 00
Wharf Lot at St. Johns	do 30, 1876		100 00		100 00
		2,253 00	270 00	291 00	2,814 00
Pumping Engine, Scugog Works.....	1861			120 00	120 00
Lot at Lock, Chisholm's Rapids	June 30, 1876			60 00	60 00
Surplus Water, near Village Frankfort.....	Dec. 31, 1876			9 50	9 50
				189 50	189 50

APPENDIX

DR.

HYDRAULIC and other Rents, &c.—

Balance due on 1st July, 1875.	Accrued, year ended 30th June, 1876.	Abate-ments, over-credited through misapprehension of O. in C., now re-charged.	Total.	Name of Work.	Present Occupant.	Original Lessee.
\$ cts.	\$ cts.	\$ cts.	\$ cts.			
93 65	187 30		280 95	Welland Canal	R. & J. Laurie	Robert Laurie
240 00	240 00		480 00	do	Sylvester Neelan	R. & J. Laurie
20 00	20 00		40 00	do	do	do
360 00	80 00		440 00	do	George A. Clark	
90 00	20 00		110 00	do	do	
88 00	176 00		264 00	do	Alexander Muir	
400 00	100 00		500 00	do	Andrews & Son	Donaldson, Andrews & Ross
484 00	121 00		605 00	do	Donaldson, Andrews & Ross	Reuben Morrison
90 00	20 00		110 00	do	Geo. A. Clark	Jas. Mavor
2,600 00	260 00		2,860 00	do	Tuttle, Date & Rodden	John L. Ranney
150 00	150 00		300 00	do	S. Neelan	Calvin Phelps
40 00	40 00		80 00	do	Norris & Neelan	do
958 10	87 10		1,045 20	do	W. H. Merritt, jun	
10 00	10 00		20 00	do	Michael Kerrins	
83 83	167 66		251 49	do	Gillespie & Simpson	R. Collier
280 00	140 00		420 00	do	Jas. Willcox	Thomas Towers
480 00	160 00		640 00	do	Wait & Dolan	John Brown
1,629 00	181 00		1,810 00	do	W. B. Hendershot	
216 30	216 00		432 00	do	Beatty & Son	Wm. Beatty
127 20	63 60		190 80	do	Wm. Beatty	
25 00	50 00		75 00	do	J. McDonagh	W. H. Ward
365 00	146 00		511 00	do	do	do
480 00	240 00		720 00	do	Gordon & MacKay	
40 00	40 00		80 00	do	John Brown	
80 00	80 00		160 00	do	do	
777 00	222 00		999 00	do	Peleg Howland	Jacob Keefer
650 00	130 00		780 00	do	Brown & Band	Brown & Ross
2,400 00	160 00		2,560 00	do	Woodward Estate	Alex. Christie
1,350 60	79 20		1,429 80	do	J. and J. Abbey	Macfarland & Abbey

C.—Continued.

Lessees' Accounts, 1875-76.—Continued.

CR.

Description of Property.	Date to which the Account is made up.	Abatements, year ended 30th June, 1876.		Paid during fiscal year.	Balance due, 30th June, 1876.		Total.
		\$	cts.		\$	cts.	
Grist Mill, Waste Weir No. 1	June 30, 1876			187 30	93 65	280 95	
Merchant's Mill do	do 30, 1876			240 00	240 00	480 00	
Lot Land do	do 30, 1876			20 00	20 00	40 00	
Wharf Lot, Port Dalhousie, East Side Piers.....	June 30, 1876				440 00	440 00	
Wood Yard, do do Lock No. 1.....	do 30, 1876				110 00	110 00	
Docks at do near do No. 1.....	do 30, 1876			176 00	88 00	264 00	
Dry Dock, do part of Lock No. 1, 1st Concession, Grantham.....	do 30, 1876				500 00	500 00	
Saw Mill, Port Dalhousie, water for three saws.					605 00	605 00	
Waste Weir No. 1.....	do 30, 1876				110 00	110 00	
Lot at Port Dalhousie, near Lock No. 1.....	do 30, 1876				2,725 00	2,860 00	
Union Mill, do do No. 2.....	do 30, 1876		135 00		75 00	300 00	
Merchants' Red Mill, do No. 4.....	do 30, 1876		225 00		20 00	80 00	
Wharf Lot, Port Dalhousie, do No. 4.....	do 30, 1876		60 00		1,045 20	1,045 20	
Saw Mill, Allanburg.....	do 30, 1876				10 00	20 00	
Piece of Ground, Lock No. 2.....	do 30, 1876				251 49	251 49	
Saw Mill, do No. 2.....	do 30, 1876		140 00		280 00	420 00	
Grist Mill, do No. 2.....	do 30, 1876				640 00	640 00	
Cement Mill and Stave Factory, Lock No. 15..	do 30, 1876				1,810 00	1,810 00	
Saw Mill, Lock No. 20	do 30, 1876				216 00	432 00	
do do No. 21	do 30, 1876			127 20	63 60	190 80	
Tannery, do No. 22	do 30, 1876				75 00	75 00	
Factory, do No. 23	do 30, 1876				511 00	511 00	
Saw Mill, do No. 23	do 30, 1876			480 00	240 00	720 00	
Cotton Factory, Locks No. 12, 13, 14.....	do 30, 1876				80 00	80 00	
Wharf Lot and Storehouse, Lock No. 23.....	do 30, 1876				160 00	160 00	
Plaster Mills, Lock No 25	do 30, 1876				999 00	999 00	
Grist Mills, do No. 24	do 30, 1876				780 00	780 00	
Merchants' Mills, No. 24	do 30, 1876				2,560 00	2,560 00	
Grist Mill, do No. 25	do 30, 1876						
Dry Dock, Port Robinson.....	do 30, 1876				1,429 80	1,429 80	

DR.

HYDRAULIC and other Rents, &c.—

Balance due on 1st July, 1875.		Accrued, year ended 30th June, 1876.		Abatements, over-credited through misapprehension of O. in C., now re-charged.		Total.	Name of Work.	Present Occupant.	Original Lessee.	
\$	cts.	\$	cts.	\$	cts.	\$	cts.			
850	00	150	00			1,000	00	Welland Canal...	J & J. Abbey.....	McFarland and Lemon.....
494	50	86	00			580	50	do	F. McMahon.....	McFarland and Donaldson.....
3,248	09	270	68			3,518	77	do	Norris & Neelon.....	Wright & Duncan.....
654	00	66	00			720	00	do	Dan. Williams.....	Wm. Pennock....
40	00	20	00			60	00	do	Phillip S. Mussen.....	
		68	68	961	32	1,030	00	do	S. Beatty.....	Robt. Band & Co
		52	00	884	00	936	00	do	Jacob Crowe.....	Killens Dock-staker.....
		72	00	1,032	00	1,104	00	do	Phelp Bros.....	Dunlop & Seeley
120	00	20	00			140	00	do	Moses Betts.....	E. Seeley.....
		64	00	1,088	00	1,152	00	do	D. Cooper.....	E. Seeley & Cook
12	50	25	00			37	50	do	L. G. Carter.....	A. K. Scholfield..
20	00	20	00			40	00	do	Welland Railway Co..	
25	00	25	00			50	00	do	John Gordan.....	J. & F. Conlin..
		53	34	1,120	00	1,173	34	do	Edward Lea.....	John Graybiel...
333	67	47	68	222	43	603	78	do	Lauchlin McCallum..	Wm. Melanby....
		60	00	600	00	660	00	do	Richard Chambers....	H. & M. Davis...
141	15					141	15	do	Hendershot Bros....	Eli Mead.....
151	30					151	30	do	do	Mead & Sherwood
175	00					175	00	do	do	
		28	88	462	26	491	14	do	S. & J. Haney.....	Samuel Darling..
		17	78	284	48	302	26	do	S. Walthe & Co.....	Lewis J. Weatherly.....
110	82	25	78	149	55	286	15	do	Irwin & Duval.....	McIndoe & Gordon.....
		46	22	462	28	508	50	do	M. A. Smith.....	Chisholm & Minor
2,980	25	237	34			3,217	59	do	John Oldfield & Co..	
2,320	00	160	00			2,480	00	do	Estate D. Thompson..	Parker & Cowan
300	01	66	66			366	67	do	George Scott.....	
		50	00			50	00	do	Hendershot Bros....	
		37	66	602	66	640	32	do	S. & J. Haney.....	John Brown & W. H. Merritt, jun.
		51	11	868	93	920	04	do	Wm. Scholfield.....	L. Brocklebank..
10	00	20	00			30	00	do	Grand Trunk Railway	
100	00	20	00			120	00	do	John Fanning.....	
700	00	100	00			800	00	do	Cotton Warp Co.....	Nutty & Woodward.....
250	00	500	00			750	00	do	St. Catharines Water Power Co.....	J. R. Merritt, Manager.....
1,200	00	300	00			1,500	00	do	Tucker & Rannie.....	
100	00	200	00			300	00	do	John Riorden.....	Welland Canal Loan Co.....
180	00	120	00			300	00	do	Wm. Parnell.....	do
280	00	80	00			360	00	do	Archibald Dobbie....	do
110	00	110	00			220	00	do	McPherson & Weir....	do
630	00	140	00			770	00	do	Welland Dry Dock Co.	
20	00	8	00			28	00	do	Donaldson Estate....	John Donaldson..
		40	00			40	00	do	St. Catharines Gas Light Co.....	

C.—Continued.

Lessees' Accounts, 1875-76.—Continued.

CR.

Description of Property.	Date to which the Account is made up.	Balance due to Lessees, 1st July, 1875.		Abatement, year ended 30th June, 1876.	Paid during fiscal year.	Balance due, 30th June, 1876.		Total.	
		\$	cts.			\$	cts.	\$	cts.
Saw Mill, Port Robinson.....	June 30, 1876					1,000 00		1,000 00	
Grist Mill, do	do 30, 1876					580 50		580 50	
do Allanburg.....	do 30, 1876					3,518 77		3,518 77	
Shingle Factory, Allanburg.....	do 30, 1876					720 00		720 00	
Grist Mill, Port Robinson.....	do 30, 1876				20 00	40 00		60 00	
do do	do 30, 1876	559 32		93 00		377 68		1,030 00	
Saw Mill, Merrittville.....	do 30, 1876	520 00		208 00		208 00		936 00	
Grist Mill, do	do 30, 1876	540 00		180 06		384 00		1,104 00	
Storehouse and Wharf, Aqueduct, Merrittville.....	do 30, 1876					140 00		140 00	
Grist Mill, Merrittville.....	do 30, 1876	736 00		160 00		256 00		1,152 00	
Wharf Lot, Port Colborne.....	do 30, 1876				37 50			37 50	
Second Elevator, do	do 30, 1876				20 00			40 00	
Wood Yard, do	do 30, 1876				50 00			50 00	
Grist Mill, Marshville.....	do 30, 1876	933 34		133 32		106 68		1,173 34	
Saw Mill, Broad Creek	do 30, 1876			119 15		484 63		603 78	
Grist Mill, Dunnville.....	do 30, 1876	120 00		90 00		450 00		660 00	
Wharf Lot at Merrittville, part of Lot 25 and 26.....	do 30, 1876					141 15		141 15	
Wharf Lot, Merrittville.....	do 30, 1876					151 30		151 30	
Two Half Lots at Merrittville.....	do 30, 1876					175 00		175 00	
Grist Mill, Dunnville.....	do 30, 1876	317 81		43 34		129 99		491 14	
Carding Machine, Dunnville.....	do 30, 1876	195 58		26 67		80 01		302 26	
Saw Mills, do	do 30, 1876			38 67		247 48		286 15	
do do	do 30, 1876	23 14		133 68		346 68		508 50	
do Haldimand.....	do 30, 1876					3,217 59		3,217 59	
Merchants, Lock No. 24.....	do 30, 1876					2,480 00		2,480 00	
Saw Mill, Dunnville.....	do 30, 1876					366 67		366 67	
Two Wharf Lots, Merrittville	do 30, 1876					50 00		50 00	
Plaster Mill, Dunnville	June 30, 1866	414 33		56 50		169 49		640 32	
Grist Mill, Haldimand	do 30, 1876	638 92		76 67		204 45		920 04	
Supply of Water for Engine.....	do 30, 1876				20 00	10 00		30 00	
Ground near George A. Clark's.....	do 30, 1876					120 00		120 00	
Cotton Factory, Lock No. 24.....	do 30, 1876					800 00		800 00	
Water Power, 3 to 11.....	do 30, 1876				560 60	250 00		750 00	
Old Saw and Grist Mill, Allanburg...	do 30, 1876					1,500 00		1,500 00	
Paper Factory, Lock No. 17.....	do 30, 1876				100 00	200 00		300 00	
Planing Machine, do 20.....	do 30, 1876					300 00		300 00	
Machine Shop do 22.....	do 30, 1876				120 00	240 00		360 00	
do do 23.....	do 30, 1876				165 00	55 00		220 00	
Lot at Aqueduct, Welland.....	do 30, 1876					770 00		770 00	
Storehouse, Port Robinson.....	do 30, 1876				16 00	12 00		28 00	
Wharf Lot, Lock No. 3.....	do 30, 1876				20 00	20 00		40 00	

APPENDIX

DR.

HYDRAULIC and other Rents, &c.—

Balance due on 1st July, 1875.	Accrued, year ended 30th June, 1876.	Abatements over credited through mis apprehension of O. in C., now re-charged.	Total.	Name of Work.	Present Occupant.	Original Lessee.
\$ cts.	\$ cts.	\$ cts.	\$ cts.			
910 00	140 00		1,050 00	Welland Canal— <i>Continued</i>	Port Robinson Dry Dock Co.....	
36 00	12 00		48 00	do	Richard Miller.....	
43 75	22 50		66 25	do	Abraham Hendershot.....	
828 00			828 00	do	Imlach & Hicks.....	
1,200 00			1,200 00	do	Hugh Boomer.....	H. S. St John & J. C. Street ...
125 00			125 00	do	.....	John Hellems....
1,166 00			1,166 00	do	J. & A. Bowman.....	
4,387 00	214 00		4,601 00	do	Dunlop & Seeley.....	
	100 00		100 00	do	William Hutchinson... ..	
	10 00		10 00	do	John Taylor.....	
38,859 42	7,545 17	8,737 91	55,142 50			
16 67	1,843 33		1,860 00	Custom House..	Sundry Lessees.....	
	25 00		25 00	St. Lawrence River	Richelieu and Ontario Navigation Co	
	100 00		100 00	Burlington Bay Canal	N. F. Birely & Wm. A. Nevills.....	
					<i>Petty Rents.</i>	
20 00	1 00		21 00	.....	Dominion Teleg.Co	
20 00	5 00		25 00	.....	Montreal do	
12 00	3 00		15 00	.....	Dominion do	
	1 00		1 00	.....	St. Lawrence Tow Boat Co	
1 00	1 00		2 00	.....	D. Moore & Co.....	
69 67	1,979 33		2,049 00			

C.—Continued.

Lessees' Accounts, 1875--76.—Continued.

CR

Description of Property.	Date to which the Account is made up.	Balance due to Lessees, 1st July, 1876.	Abatements, year ended 30th June, 1876.	Paid during fiscal year.	Balance due 30th June, 1876.	Total.
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Water to float vessels, Port Robinson	June 30, 1876				1,050 00	1,050 00
Two-inch pipe through Canal Bank, Lock No. 23.....	do 30, 1876				48 00	48 00
Wharf Lot, Welland.....	do 30, 1876				66 25	66 25
Grist Mill, Port Maitland	June 30, 1876				828 00	828 00
do Dunnville.....	do 30, 1876				1,200 00	1,200 00
Wharf Lot, Junction.....	do 30, 1863				125 00	125 00
Pail Factory, Allanburg	do 30, 1873				1,166 00	1,166 00
Saw Mill, Merrittville.....	do 30, 1873				4,601 00	4,601 00
Wharf Lot, east side East Pier, Port Dalhousie	do 30, 1876				100 00	100 00
Wharf Lot, north bank of Grand River, Dunnville.....	Jan. 1, 1877				10 00	10 00
		4,998 44	1,364 00	3,085 00	45,695 06	55,142 50
Offices in Custom House, St. John, N.B				1,810 00	50 00	1,860 00
Roadway from Pier to Côteau Landing	June 30, 1876			25 00		25 00
Part of Reserve on the Beach.....	Jan. 1, 1877				100 00	100 00
Permission to erect a pole at St. Anns Lock.....	May 1, 1876		16 00	5 00		21 00
Permission to erect a pole at Recollet Bridge, Rivière des Prairies...	do 1, 1876				25 00	25 00
Permission to erect a pole at Recollet Bridge, Rivière des Prairies...	do 1, 1876			15 00		15 00
Office at Rivière du Loup.....				1 00		1 00
Part of Reserve at mouth of Maitland River, Goderich Harbor.....					2 00	2 00
			16 00	1,856 00	177 00	2,049 00

APPENDIX

HYDRAULIC and other

Balance due on Purchase, 1st July, 1876.	Amount Accrued, 1875-76.	Total.	Name of Work.	Name of Proprietor.
\$ cts.	\$ cts.	\$ cts.		LAND SALES—PRINCIPAL ACCOUNT.
2,536 87		2,536 87	Lachine Canal.....	Estate Philippe Turcotte, now R. A. R. Hubert
433 34		433 34	Bonner's Rents, Quebec.	Timothy Sullivan, now Michael Murphy.....
333 34		333 34	do	do ... John Baily, now Alex. Powell.
300 00		300 00	do	do ... Abraham Thompson
147 80		147 80	do	do ... John Boomer.....
248 40		248 40	do	do ... John Garbatz, now J. C. Nolan.....
154 80		154 80	do	do ... N. H. Bowen.....
600 00		600 00	do	do ... Estate Robert Reed.....
333 33		333 33	do	do ... Jean Chevalier
63 00		63 00	do	do ... Thomas Mc Adam
533 33		533 33	do	do ... Daniel Holden.....
333 33		333 33	do	do ... George Creeley.....
10,329 60		10,329 60	Great Cranberry Marsh.	Municipality County Welland.....
450 00		450 00	Water Lot.....	Chester Draper.....
10,392 83		10,392 83	H. & P. D. Road.....	Choat & Kern (matured).....
1,700 00		1,700 00	do	do (yet to mature)
	16,987 50	16,987 50	Montreal	Harbour Commissioners of Montreal
	8,097 12	8,097 12	do	The Corporation of Montreal
28,889 97	25,084 62	53,974 59		
				LAND SALES—INTEREST ACCOUNT.
1,481 01	152 22	1,633 23	Lachine Canal	Estate P. Turcot, now R. A. R. Hubert.....
428 00	26 00	454 00	Bonner's Rent, Quebec.	Timothy Sullivan, now Michael Murphy.....
80 00	20 00	100 00	do	do ... John Bailey, now Alex. Powell.....
54 00	18 00	72 00	do	do ... Abraham Thompson
31 04	8 87	39 91	do	do ... John Boomer
67 08	14 91	81 99	do	do ... John Garbatz, now J. C. Nolan
78 89	9 29	88 18	do	do ... Noel Hill Bowen.....
324 00	36 00	360 00	do	do ... Estate Robert Reed.....
190 00		190 00	do	do ... Jean Chevalier
298 68		298 68	do	do ... Daniel Holden
25 91		35 91	do	do ... Thomas McAdam
100 00		100 00	do	do ... George Creeley
100 00		100 00		do ... Joseph Brook (tenant).....
13,004 57	619 78	13,624 35	Great Cranberry Marsh.	Municipality, County Welland.....
58 91	27 00	85 91	Water Lot.....	Chester Draper
6,298 25		6,298 25	H. and P. D. Road	Choat & Kern
22,630 34	932 07	23,562 41		

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st July, 1876.

C.—Concluded.

Rents, &c.—Concluded.

Description of Property.	Date to which the Account is made up.	Additional Abate-ments		Paid during Fiscal Year.	Balance due 30th June, 1876.	Total.
		\$ cts.	\$ cts.			
Farm, Côte St. Paul.....					2,536 87	2,536 87
Lot No. 1, Wolfe Street.....					433 34	433 34
do 9, do					333 34	333 34
do 49, do					300 00	300 00
do 73, and 74, Tower Street					147 80	147 80
do 64, Wolfe St., and 211 and 252 Ware St.					248 40	248 40
do 67 and 68, Monument Street.....					154 80	154 80
do 22 and 23, Wolfe Street					600 00	600 00
do 32, Wolfe Street					333 33	333 33
do 135, Church Street					63 00	63 00
do 65 and 66, Wolfe Street					533 33	533 33
do 31, Wolfe Street					333 33	333 33
Township of Humberstone and Wainfleet					10,329 60	10,329 60
Whitby Harbour					450 00	450 00
Hamilton and Port Dover Road and Caledonia Bridge, per Crown Grant, No. 2,758, \$17,000.....					12,092 83	12,092 83
Part of Lot No. 1, Common Street				16,987 50		16,987 50
do do do				8,097 12		8,097 12
				25,084 62	28,889 97	53,974 59
On Purchase, Farm Côte St. Paul					1,633 23	1,633 23
Lot No. 1, Wolfe Street.....	May 1, 1876.				454 00	454 00
do 9, do	do				100 00	100 00
do 49, do	do				72 00	72 00
do 73 and 74, Tower Street	do				39 91	39 91
do 64, Wolfe St., and 211 and 252, Ware St.	do				81 99	81 99
do 67 and 68, Monument Street	do				88 18	88 18
do 22 and 23, Wolfe Street.....	do				360 00	360 00
do 32, Wolfe Street.....	Nov. 1, 1863.				190 00	190 00
Lot No. 65 and 66, Wolfe Street	Nov. 1, 1863				298 68	298 68
do 135, Church Street.....	do 1863				35 91	35 91
do 31, Wolfe Street	do 1863				100 00	100 00
Monument Hotel.....	do 1863				100 00	1 00
Township of Humberstone and Wainfleet.....	May 1, 1876				13,624 35	13,624 35
Whitby Harbour					85 91	85 91
Hamilton and Port Dover Road and Caledonia Bridge	March 1, 1876				6,298 25	6,298 25
					23,562 41	23,562 41

A. BRUNEL,
Commissioner.

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SUPPLEMENT No. 1.

TO THE

INLAND REVENUE REPORT

FOR YEAR ENDED 30TH JUNE, 1876.

CANAL STATISTICS

FOR SEASON OF NAVIGATION, 1876.



OTTAWA :

PRINTED BY MACLEAN, ROGER & CO., WELLINGTON STREET.

1877.

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31st December, 1876.

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SUPPLEMENT No. I,

REPORT

OF

COMMISSIONER OF INLAND REVENUE.

To the Honourable

The Minister of Inland Revenue.

SIR,—Adverting to a paragraph printed on page xxiii of the Report which I had the honour to present on the 15th November, 1876, I have now the honour to wait upon you with the Canal Statistics for the last season of navigation.

The statistics for the season of 1875 are printed with the Report above adverted to, and comparing them with those now submitted it will be seen that the aggregate revenue accrued has increased in 1876, as compared with that of the preceding year, by \$12,893.24. This increase is accounted for as follows :

	Decrease.	Increase.
	\$ cts.	\$ cts.
On the Welland Canal.....	.....	8,475 29
“ St. Lawrence Canals.....	.....	4,078 93
“ Burlington Bay Canal.....	843 55	.....
“ Chambly Canal.....	3,117 17	.....
“ Rideau Canal.....	563 64	.....
“ Ottawa Canals.....	.....	5,623 34
“ St. Peters Canal.....	759 96	.....
	5,284 32	18,177 56
Shewing a net increase of.....		12,893 24

or about 3.61 per cent.

This small increase is all the more satisfactory when considered in comparison with the traffic on the canals of the State of New York which, by the latest returns, show for the same period a decrease in tonnage as compared with the previous season of 24 per cent.

In continuation of the statistical comparisons which were given last year of the quantities of the principal articles carried through the Welland Canal, with the quantities of similar articles carried over the routes in the United States, in competition with that work, similar statements will be found printed herewith.

The increase or decrease in the tonnage of flour, wheat, barley, corn, oats, rye and other vegetable food, moved through the Welland Canal, and through the Erie Canal, as compared with the movement in 1869—the year before the reduction of the tolls on the Erie Canal took place—may be summarised as follows:—

	1870.		1871.		1872.		1873.		1874.		1875.		1876.	
	Increase. Per cent.	Decrease. Per cent.	Increase. Per cent.	Decrease. Per cent.	Increase. Per cent.	Decrease. Per cent.	Increase. Per cent.	Decrease. Per cent.	Increase. Per cent.	Decrease. Per cent.	Increase. Per cent.	Decrease. Per cent.	Increase. Per cent.	Decrease. Per cent.
New York Canals.....	0·58	42·03	.....	28·53	.....	33·97	.....	35·69	.....	0·22	.....	.....	18·29	.....
Welland Canal....	17·15	.....	33·03	.....	26·61	.....	9·45	.....	26·26	.....	1·45	.....	.....	14·33

The movement of *Heavy Goods*, including iron, salt, coal and iron ore shows the following result:—

	1870.		1871.		1872.		1873.		1874.		1875.		1876.	
	Increase. Per cent.	Decrease. Per cent.	Increase. Per cent.	Decrease. Per cent.	Increase. Per cent.	Decrease. Per cent.	Increase. Per cent.	Decrease. Per cent.	Increase. Per cent.	Decrease. Per cent.	Increase. Per cent.	Decrease. Per cent.	Increase. Per cent.	Decrease. Per cent.
New York Canals	15·09	.....	1·12	.....	18·01	.....	19·37	.....	.....	3·14	.....	8·55	.....	41·52
Welland Canal....	.....	2·35	5·81	.....	.....	5·11	25·13	.....	44·44	.....	.....	1·50	11·56	.....

Making a similar comparison of the tonnage of similar articles of Vegetable Food cleared downwards at Buffalo and Tonawanda, with the quantities cleared eastward at Port Colborne, we have the following result:—

	1870.		1871.		1872.		1873.		1874.		1875.		1876.	
	Increase. Per cent.	Decrease. Per cent.	Increase. Per cent.	Decrease. Per cent.	Increase. Per cent.	Decrease. Per cent.	Increase. Per cent.	Decrease. Per cent.	Increase. Per cent.	Decrease. Per cent.	Increase. Per cent.	Decrease. Per cent.	Increase. Per cent.	Decrease. Per cent.
At Buffalo and Tonawanda	2.05	.....	67.29	.....	67.55	.....	82.10	.....	47.18	.....	29.38	.....	.....	0.39
At Port Colborne ...	17.15	.....	33.30	.....	26.61	.....	9.45	.....	26.26	.....	1.45	.....	.....	14.33

The quantities of Vegetable Food passed through the Welland Canal in transit between Ports in the United States has largely decreased, as will be seen by the following statement, and the decrease in 1876 is greater as compared with 1869 than in any preceding year. There has, however, been an increase in the quantities of Heavy Goods.

	1870.		1871.		1872.		1873.		1874.		1875.		1876.	
	Increase. Per cent.	Decrease. Per cent.	Increase. Per cent.	Decrease. Per cent.	Increase. Per cent.	Decrease. Per cent.	Increase. Per cent.	Decrease. Per cent.	Increase. Per cent.	Decrease. Per cent.	Increase. Per cent.	Decrease. Per cent.	Increase. Per cent.	Decrease. Per cent.
Vegetable Food.....	0.04	13.94	.....	.....	6.19	.....	29.86	.....	14.04	.....	13.65	.....	.....	46.11
Heavy Goods.....	1.20	.....	5.32	.....	15.46	13.70	.....	23.46	.....	.....	7.03	11.56	.....	.....

On reference to the returns made by the railways to the State authorities, and to the canal statistics, submitted to the State Legislature, I find that of the total tonnage of freight carried by the canals and railways, the State canals carried :—

In 1859.....	68·9	per cent.
1869.....	47·0	do
1870.....	38·9	do
1871.....	38·9	do
1872.....	40·1	do
1873.....	34·9	do
1874.....	31·7	do
1875.....	28·4	do

It will thus be seen that although as will presently appear, the total quantity of freight carried by the canals and railways was less in 1875 by more than a million of tons than the quantity carried in 1874, the railways still succeeded in increasing the proportion carried by them.

The quantities carried are as follows :—

	Total Tonnage.	Proportion by Canals-
In 1859.....	5,485,076	·6890
1869.....	12,453,174	·4705
1870.....	15,148,274	·3895
1871.....	15,844,152	·3896
1872.....	16,631,609	·4012
1873.....	18,200,208	·3497
1874.....	18,283,547	·3174
1875.....	17,101,758	·2841

The above figures are the latest I have been able to obtain in a reliable form, but there is reason for believing that a still larger portion of the total freight was carried by the railways in 1876 than in any previous year, and the figures in Statement G, as to the quantity of vegetable food carried to tide water, go far to sustain that conclusion, for it will be observed that while the quantity carried by canals has decreased more than eighteen per cent., as compared with 1869, the quantity carried by railway has increased very nearly one hundred and sixty-five and an half per

cent. The following figures are an abstract of the quantities, for eight years, of Vegetable Food carried to tide water by the canals and railways of the State of New York:—

	Canals.	Railways.	Total.	Proportion by Canals.
1869	1,302,613	1,087,809	2,390,422	·345
1870	1,295,010	1,766,457	3,061,467	·423
1871	1,850,198	2,205,589	4,055,787	·456
1872	1,674,320	1,870,614	3,544,934	·472
1873.....	1,745,171	2,036,992	3,782,163	·461
1874.....	1,767,598	2,791,517	4,559,115	·387
1875.....	1,305,550	2,343,241	3,648,791	·357
1876.....	1,064,293	2,875,803	3,940,096	·270

I have the honor to remain, Sir,

Your obedient servant,

A. BRUNEL,

Commissioner.

DEPARTMENT OF INLAND REVENUE,

January 31st, 1877.

C.—TABLE showing the Tonnage of the undermentioned articles, moved on all the Canals of the State of New York, during a series of eight years.

	1869. Tons.	1870. Tons.	1871. Tons.	1872. Tons.	1873. Tons.	1874. Tons.	1875. Tons.	1876. Tons.
VEGETABLE FOOD.								
Flour.....	71,051	54,978	41,211	20,534	19,307	29,134	17,635	9,290
Wheat.....	670,534	636,524	748,549	403,903	803,064	772,163	744,293	416,376
Corn.....	256,475	193,129	672,057	902,753	637,296	519,203	282,031	365,254
Barley.....	99,012	123,191	113,992	120,061	70,566	98,654	104,475	96,494
Oats.....	92,309	117,941	129,891	92,959	70,023	59,408	62,717	52,147
Rye.....	13,489	19,520	34,563	30,160	30,160	8,215	8,309	19,949
Other Vegetable Food.....	90,743	127,727	109,935	120,753	114,635	280,821	86,090	104,783
Total	1,302,613	1,295,010	1,880,198	1,674,320	1,745,171	1,767,598	1,305,550	1,064,293
Increase } per cent. as compared			42.03	28.63	33.97	35.69	0.22	.....
Decrease } with 1869.		0.58	.....	.....	.....	.....	.....	18.29
HEAVY GOODS.								
Railway Iron.....	137,677	135,930	178,269	161,667	53,363	24,511	36,603	11,691
Other Iron.....	79,652	89,708	100,310	96,996	62,581	82,955	95,305	69,450
Salt.....	263,333	266,740	246,709	246,558	216,706	173,590	186,785	114,070
Coal.....	1,324,408	1,558,185	1,194,037	1,462,590	1,625,859	1,413,162	1,217,091	1,036,698
Ores.....	183,992	238,802	269,952	377,592	415,968	232,544	283,219	173,530
Total	1,989,062	2,289,365	2,011,277	2,347,403	2,374,477	1,926,762	1,819,003	1,405,439
Increase } per cent. as compared		15.09	1.12	18.01	19.37	.....	.....	.....
Decrease } with 1869.		.....	.....	.....	.....	.....	8.55	41.52

NOTE.—In 1872 there was a change made in the rate of tolls, by which the tariff on flour, wheat, barley, rye, anthracite coal and iron ore was reduced one-half; on corn and oats, two-fifths; and on railway iron, domestic salt and bituminous coal, one-third.

E.—TABLE showing the Tonnage of the undermentioned Articles cleared at Buffalo and Tonawanda for transit through the Erie Canal for a series of eight years ended 30th June, 1876.

	1869. Tons.	1870. Tons.	1871. Tons.	1872. Tons.	1873. Tons.	1874. Tons.	1875. Tons.	1876. Tons.
VEGETABLE FOOD.								
Flour	5,609	8,268	670,849	330,032	6	650,161	5,859	231
Wheat	490,904	502,158	579,708	866,169	737,167	459,728	696,315	377,317
Corn	219,874	165,577	19,810	41,515	611,675	3,192	273,006	356,064
Barley	1,978	19,944	106,391	73,572	8,636	44,079	1,156	6,335
Oats	63,728	89,156	27,622	5,900	51,615	112	36,609	26,488
Rye	2,160	10,593	10,687	88	22,441	237	2,242	12,205
Other Articles	2,193	6,906	1,315,693	1,317,276	634	1,157,509	3,372	4,691
Total	786,436	802,592	67-29	67-55	82-10	47-18	29-38	0-39
Increase } per cent. as compared		2-05						
Decrease } with 1869.								

SUPPLEMENT to the above showing the Shipments at Oswego during the same period.

Flour	7,361	11,440	10,043	4,773	4,061	108,288	1,728	967
Wheat	141,260	115,732	123,173	57,865	63,361	46,127	32,690	21,890
Corn	28,585	10,120	70,218	27,148	10,578	77,007	3,034	1,324
Barley	66,794	77,906	72,675	62,172	46,337	75,083	75,083	63,336
Oats	1,113	3,953	1,806	684	670	1,103	3,308	117
Rye	8,569	7,402	6,250	6,751	6,019	7,053	4,989	5,703
Other Articles	14,033	11,628	13,259	10,425	10,739	3,747	5,931	6,638
Total	267,815	238,181	297,424	169,818	131,765	243,325	126,763	99,975
Increase } per cent. as compared		11-06	11-05	36-58	50-80	9-14	52-67	62-67
Decrease } with 1869.								

M.

F.—TABLE showing the Tonnage of the undermentioned Articles cleared downwards at Port Colborne, during a series of eight years ended 30th June, 1876.

	1869.	1870.	1871.	1872.	1873.	1874.	1875.	1876.
	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.
VEGETABLE FOOD.								
Flour.....	44,110	41,694	45,867	27,138	29,775	29,358	17,645	15,759
Wheat.....	310,090	428,749	418,917	290,859	292,148	370,091	333,903	264,828
Corn.....	119,541	83,418	163,104	262,643	194,950	197,873	127,665	119,234
Barley.....	3,920	6,500	7,366	8,543	2,985	2,147	377	813
Oats.....	.....	.....	.....	7,561	3,257	3,019	4,191	14,553
Rye.....	680	757	804	3,695	.....	3	.....	643
Other Articles.....	1,541	1,081	3,635	7,175	2,166	3,425	3,100	5,285
Total.....	479,882	562,199	639,693	607,614	525,261	605,916	486,881	411,115
Per cent. as compared with 1869....	.....	17.15	33.3	26.61	9.45	26.26	1.45	14.33
{ Increase.....	.....	.....	.....	.....	.....	.....	.....	.....
{ Decrease.....	.....	.....	.....	.....	.....	.....	.....	.....

TABLE showing the Tonnage of the undermentioned Articles passed through the Welland Canal, in transit between Ports in the United States, during a series of eight years ended 30th June, 1876.

	1869.	1870.	1871.	1872.	1873.	1874.	1875.	1876.
	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.
VEGETABLE FOOD.								
Flour.....	30,681	25,353	20,376	14,651	11,079	9,489	6,555	3,077
Wheat.....	211,085	224,480	222,866	152,905	134,158	151,983	190,137	117,337
Corn.....	91,149	80,409	132,200	129,146	86,417	122,045	86,479	52,164
Barley.....	2,942	5,543	5,451	6,669	1,677	1,634	.....	2,641
Oats.....	.....	.....	1,987	7,478	3,110	3,017	3,928	4,511
Rye.....	667	1,038	917	3,602	.....	3	.....	643
Other Articles.....	1,006	563	788	2,168	302	1,943	4,374	1,512
Total.....	337,530	337,384	354,585	316,619	236,743	280,114	291,473	181,885
Per cent. as compared with 1869.....	.....	0.04	13.94	6.19	29.86	14.04	13.65	46.11
HEAVY GOODS.								
Railway Iron.....	68,064	59,906	62,123	40,109	16,706	2,698	5,672	20
Other Iron.....	14,334	17,433	18,761	14,204	14,534	11,762	7,150	3,903
Salt.....	89,086	81,474	90,135	46,684	40,377	43,673	18,653	17,094
Coal.....	28,566	27,320	42,882	54,011	132,958	192,962	168,931	211,114
Ores.....	35,912	52,678	34,634	44,563	65,735	40,233	18,977	31,220
Total.....	235,962	238,811	248,535	199,481	268,310	291,328	219,363	263,351
Per cent. as compared with 1869.....	.....	1.02	5.32	15.46	13.7	23.46	.....	11.56
Per cent. as compared with 1869.....	.....	.....	.....	.....	.....	.....	.....	7.03

CANAL
H 1.—COMPARATIVE STATEMENT for Years

—	January.	February.	March.	April.	May.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Welland Canal, 1875				275 59	21,019 00
do 1876				5,796 02	23,105 65
Increase				5,520 43	2,086 67
Decrease					
St. Lawrence Canals, 1875	65 00	59 00			12,585 76
do 1876					13,515 61
Increase					929 85
Decrease	65 00	59 00			
Chambly Canal, 1875	9 00			13 73	2,675 67
do 1876					3,394 43
Increase					718 76
Decrease	9 00			13 73	
Rideau Canal, 1875	14 57	22 50			860 66
do 1876					959 09
Increase					98 43
Decrease	14 57	22 50			
Ottawa Canals, 1875					4,337 14
do 1876					3,046 44
Increase					1,290 70
Decrease					
Burlington Bay Canal, 1875				9 20	595 80
do 1876				44 64	391 30
Increase				35 44	
Decrease					204 50
St. Peter's Canal, 1875					46 78
do 1876					
Increase					46 78
Decrease					
Total Increase				5,542 14	2,291 71
Total Decrease	88 57	81 50			

REVENUE.

ending 31st December, 1875 and 1876.

June.	July.	August.	September.	October.	November.	December.	Total.
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
26,608 17	32,002 62	34,690 15	28,993 14	31,880 99	24,462 07	422 25	200,353 98
33,973 92	27,826 92	35,160 45	31,588 81	26,661 76	24,278 63	437 11	208,829 27
7,365 75	4,175 70	470 30	2,595 67	5,219 23	183 44	14 86	8,475 29
15,270 41	13,807 37	11,842 40	10,875 98	14,256 89	8,400 85	6 00	87,269 66
15,729 17	14,036 76	15,323 31	10,803 27	14,103 80	7,790 60	46 07	91,348 59
458 76	229 39	3,480 91	72 71	253 09	610 25	40 07	4,078 93
3,997 33	4,086 50	3,997 28	3,673 45	2,934 84	2,289 34		23,677 14
2,237 08	3,933 97	2,725 61	2,307 74	3,026 16	2,934 98		20,559 97
1,760 25	152 53	1,271 67	1,365 71	91 32	615 64		3,117 17
1,335 88	1,195 96	933 40	807 13	715 11	297 69	25 14	6,208 04
1,219 91	882 96	658 75	618 40	685 11	539 73	89 45	5,644 40
115 97	213 60	274 65	188 73	30 00	233 04	61 31	563 64
5,516 99	6,074 49	6,719 98	5,177 95	4,703 05	1,722 68		34,252 28
7,423 36	6,763 06	6,902 73	5,493 42	5,819 50	4,427 11		39,875 62
1,906 37	688 57	182 75	315 47	1,116 45	2,704 43		5,623 34
856 18	826 75	682 11	553 31	514 36	392 97	5 31	1,493 02
599 88	688 73	647 07	432 64	453 60	302 54	14 19	1,545 47
256 30	138 02	35 07	102 67	60 76	90 43	8 76	843 55
123 92	111 25	121 52	140 13	142 90	89 89	16 39	792 74
32 82							32 82
91 10	111 25	121 52	140 13	142 90	89 89	16 39	759 96
7,507 26	3,972 54	2,431 05	1,041 19	4,498 21	2,609 10	111 61	12,893 24

Total for year 1875..... 356,992 90
do 1876, exclusive of Newcastle Works..... 369,886 14

H, 2.—COMPARATIVE STATEMENT showing the Quantities of Vegetable Food and Lumber passed through the Canals during the Years ended 31st December, 1875 and 1876.

	VEGETABLE FOOD.										Lumber.	Total.
	Flour.	Wheat.	Corn.	Barley.	Oats.	Rye.	All other.	Lumber.				
	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.			
Welland Canal	{ 1875	13,964	253,853	103,749	35,751	3,383	917	6,337	63,992	481,928		
	{ 1876	15,778	201,906	144,501	18,455	24,196	1,454	3,198	111,146	530,934		
Increase, 1876.	1,814	51,929	40,752	17,291	21,113	537	3,139	47,154	39,006			
Decrease, 1876.												
St. Lawrence Canals	{ 1875	30,806	254,369	52,141	5,815	5,806	4	43,182	104,280	486,403		
	{ 1876	31,023	183,644	114,063	4,810	44,132	3	43,159	94,538	515,372		
Increase, 1876.	217	70,725	61,922	1,005	38,376	1	23	9,742	18,969			
Decrease, 1876.												
Chambly Canal	{ 1875	357			3,695	5,130		1,976	52,444	63,512		
	{ 1876	535		11	4,209	2,427		2,218	44,971	54,371		
Increase, 1876.	178		11	694		2,703		242	7,473	9,141		
Decrease, 1876.												
Rideau Canal	{ 1875	359	262	16	146	12	89	190	8,939	10,013		
	{ 1876	300	333	81	57	1,392	73	1,083	10,915	14,233		
Increase, 1876.	59	71	65	89	1,380	17	893	1,976	4,220			
Decrease, 1876.												
Ottawa Canals	{ 1875	138			407	888		2,704	330,984	335,228		
	{ 1876	125		1	621	675		3,628	328,402	333,452		
Increase, 1876.	13		1	214			924					
Decrease, 1876.												
											1,776	

CANAL STATISTICS

FOR

SEASON OF NAVIGATION,

1876.

SUPPLEMENTARY APPENDIX A.

No. (A) 24—GENERAL STATEMENT showing the Quantity of each Article transported through the Welland Canal and the Amount of Revenue, collected during the Season of Navigation in 1876

Articles.	From Canadian to Canadian Ports.		From Canadian to United States Ports.		From United States to United States Ports.		From United States to Canadian Ports.		Tons.		Total Tons.	Amount of Tons.
	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.		
Ashes, Pot and Pearl	2	151							12	385	397	70 80
Apples		1,013			49	63			49	1,169	1,218	74 63
Agricultural Products not enumerated, Vegetable.....	37	172				22		1	37	425	462	53 53
Agricultural Products not enumerated, Animal.....	4	1				12		17	4	30	34	6 80
Agricultural Implements.....	20		2		6	13		1	28	14	42	16 60
Barley	1 247	309	16,098						17,345	1,110	18,455	3,629 02
Bricks.....	84	138						77	84	215	299	30 75
Bones.....												
Bone.....												
Baggage	11				12	4			12	4	16	6 40
Beer					89	11			100	11	111	43 35
Brimstone, Crude.....												
Cement and Water Lime.....	18	4	6	2	98				10	130	146	25 50
Clay, Lime and Sand.....	50	1,011			4	6	8		54	1,047	1,101	159 29
Coal	41	56			161,938	5,172	11,940	109,064	173,919	114,292	288,211	55,558 05
Corn.....		226			5	138		86,137	7	144,501	144,501	28,900 20
Cattle.....	2									3	10	1 98
Cotton, Raw.....	2								2		2	0 45
Coffee.....	6								6	10	16	6 05
Crockery.....	3				183				186		186	74 40
Dye Wood and Dye Stuffs.....	85		14		6				105		105	42 00
Earthenware					499				499		515	102 50
Fish										16	18	3 60
Flax and Hemp.....			18									
Flour.....	40	10,151							40	16,738	15,778	1,481 52
Furniture	27	1	21		34	90		11	82	102	184	64 25
Gypsum.....		50			11				11	7 11	752	39 25
Glass, Window.....	38		29		1				67	1	68	25 75
Glassware.....	3				1				4	58	62	24 80

Es	129	9	9	37	1	166	10	176	20 73
H H 53									0 40
Horses	7	1	9	28	27	44	31	75	14 71
Hides and Skins, Horns and Hoofs	3	11		8	119	11	130	141	26 28
Ice			4,670	8,140	65	13,110	65	13,115	688 75
Iron, Railway			45	1,759	53	2,473	6	51	10 20
do Pig	714			3,450	269	3,926	204	2,677	413 15
do All other	405	371	69	18,362	2	23,605	1,394	5,320	1,003 16
Iron Ore			5,243					23,605	1,180 25
Kyrolite or Chemical Ore, and other Ore, except Iron				91		91		91	4 55
Lard and Lard Oil	10			25	25	10	25	35	5 25
Meats, all kinds		462		245	481		1,188	1,188	171 10
Meats, other than Pork		10		14			24	24	4 80
Marble				1,771		1,771		1,771	708 40
Manilla				44	2	44	2	46	18 40
Molasses	15		10	9	179	25	295	427	9 30
Nails	111		12	9	1,905	132	24,486	24,496	165 85
Oats		2,674		41	1,093	16	1,112	1,183	4,859 81
Oil, in barrels	21	3	9	4	4	71	4	80	471 45
Oil Cake				20	1	20	591	611	122 20
Pease		591	18	25	549	180	1	181	118 93
Potatoes	137			325	7	346	10	356	141 35
Pork				5		6	1	6	2 40
Paint	10	3	11	7		29	3	32	9 20
Pitch and Tar	22			7		929	1,454	1,454	290 80
Rags				525				42	9 30
Rye				10		30		30,300	6,053 23
Rosin	2			29,355			770	8,371	1,677 96
Salt	135	768		30	3	8,002	8,371	8,401	344 65
Stone, intended for cutting		366		14	93	638	745	876	
do wrought				131					
[do not suitable for cutting, unwrought				983		2,426	11,446	13,872	795 37
Seeds, all kinds	1,195	11,446	248	47			47	47	9 40
Sheep				15				242	0 20
Soda Ash	158		1	240				38	13 45
Steel	10		67	25	1	35	3	174	54 5
Sugar	138		36	256	197	160	527	864	323 00
Spirits	39	170	42	4	9	4	14	18	3 60
Tobacco, Raw		5		13	6	13	6	19	3 80
Tallow				19		54		54	18 45
Tin	31		4						
Turpentine				8		14		14	4 70
Vinegar	6			1		83,202		201,906	38,375 71
Wheat	7,346	15,111			96,246		194,559		9 95
White Lead	36		2			38		38	

SUPPLEMENTARY APPENDIX A.—Continued.

No. (A) 24.—GENERAL STATEMENT shewing the Quantity of each Article transported through the Wellan Canal, &c.—Continued.

Articles.	From Canadian to Canadian Ports.		From Canadian to United States Ports.		From United States to United States Ports.		From United States to Canadian Ports.		Tons.		Total Tons.	Amount of Tolls.
	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.		
Whiting.....	41				32				74		74	\$ 19 15
Wool.....			1			336				336	336	70 00
All other Goods and Merchandise, not enumerated.....	842	83	238	7	3,490	296	112	208	4,682	596	5,278	1,887 03
Bark.....	346	5	70		490	16			906	21	927	182 60
Barrels, empty.....												
Boat Knees.....												
Floats.....	2,745	56,880		390					2,745	57,270	60,015	2,912 12
Firewood, in vessels.....												
Firewood, in rafts.....		11				141				152	152	36 23
Hoops.....												
Hop Poles.....		9,170	15	732		70,861		18,526	11,646	99,279	110,925	17,887 61
Lumber, sawn, in Vessels.....	11,631	221								221	221	21 93
do Rafts.....												
Masts, Spars and Telegraph poles, in Vessels.....		3	250						250	3	253	37 95
Masts, Spars and Telegraph poles, in Rafts.....												
Railway Ties, in Vessels.....	22	1,246							22	1,246	1,268	186 66
do Rafts.....		13								13	13	1 00
Saw Logs.....	314	7,576		493				245	314	8,314	8,628	447 65
Staves and Headings, barrel.....		41				38			79	79	10 10	
do do pipe.....		747		357				4,938		6,982	6,982	1,307 55
do do W. India.....		136				4		1,059		1,199	1,199	224 29
Staves, salt barrel.....		20				13		5		38	38	5 40
Shingles.....		79				172		1	119	252	371	194 87
Split Posts and Fence Rails, in Vessels.....	119											
Split Posts and Fence Rails, in Rafts.....		1								1	1	0 10

	80	4,998	2,198	5,756	62,223	80	65,187	65,247	61 49
	240	1,174				240	1,174	1,414	
Timber, square, in Vessels.....									
do Rafts.....									
Traverses.....	2	116	61	45	18	63	179	242	62 05
Woodenware and Wood partly manufactured.....									
Total Freight paying Tolls.	28,782	127,873	27,268	249,102	12,092	300,464	770,611	1,071,075	18 094 70
Iron, Iron Ore, &c., having paid full toll on the St. Law- rence, Ottawa and Rideau Canals, Free.....	12,612		8,282			28,285		28,285	
Timber passed free from Wel- land to Port Robinson.....		450					450	450	
Grand Total Freight.....	41,394	128,323	35,550	249,102	12,092	328,749	771,061	1,099,810	
Total Tolls on Vessels.....									24,431 53
do Passengers.....									423 04
do Free Goods.....									\$4,486 20
Fines, Damages and other receipts.....									40 00
Total Revenue exclusive of Hydraulic Rents.....									208,829 27

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st December, 1876.

SUPPLEMENTARY APPENDIX A.—Continued

No (A) 25.—GENERAL STATEMENT showing the Quantity of each Article transported through the St. Lawrence Canals, and the Amount of Revenue collected, during the Season of Navigation in 1876.

Articles.	From Canadian to Canadian Ports.		From Canadian to United States Ports.		From United States to United States Ports.		From United States to Canadian Ports.		Tons.		Total Tons.	Amount of Tolls. \$ cts.
	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.		
	Ashes, Pot and Pearl.....	8	1,421	201	271	46	18	255	1,710	1,965			291 65
Apples.....	102	8,059	72	72	.....	1,334	102	9,465	9,567	1,359 14	
Agricultural products not enumerated, Vegetable.....	762	774	7	.....	4	10	773	784	1,557	179 81	
Agricultural products not enumerated, Animal.....	187	2,177	14	.....	36	4	237	2,186	2,423	282 83	
Agricultural Implements.....	148	81	.....	.....	.....	.....	148	83	231	25 33
Barley.....	31	4,770	.....	9	.....	.....	31	4,779	4,810	333 46
Bricks.....	3,531	459	9	.....	.....	16	3,748	475	4,223	198 48
Bones.....	4	69	.....	130	.....	.....	4	199	203	21 26
Baggage.....	227	547	.....	.....	.....	.....	227	547	774	133 70
Beer.....	280	11	68	.....	.....	.....	348	11	359	84 25
Brimstone (Crude).....	4	.....	.....	.....	.....	.....	4	.....	4	0 80
Cement and Water Lime.....	1,357	263	32	.....	.....	1	1,412	3,377	4,789	647 89
Clay, Lime and Sand.....	2,470	231	50	.....	.....	2,440	4,960	381	5,341	230 88
Coal.....	17	11,991	.....	229	.....	19,464	17	31,687	31,704	4,320 85
Corn.....	173	32,647	78	.....	2	1,136	251	34,027	34,278	3,146 11	
Cattle.....	72	985	.....	.....	.....	.....	74	985	1,059	74 02
Cotton (Raw).....	6	.....	.....	.....	.....	.....	6	.....	6	1 20
Coffee.....	633	63	1	.....	.....	.....	634	63	697	133 50
Crockery.....	32	.....	.....	.....	.....	.....	59	.....	59	5 60
Dye Wood and Dye Stuffs.....	924	21	20	.....	.....	27	944	21	965	209 29
Earthenware.....	1,484	51	5	.....	.....	.....	1,489	51	1,540	163 02
Fish.....	.....	.....	.....	.....	.....	.....	26	.....	27	3 94
Flax and Hemp.....	2,659	18,487	26	.....	.....	64	2,787	19,261	22,048	3,048 19
Flour.....	251	111	.....	.....	4	710	256	111	367	49 10
Furniture.....	2,460	84	400	.....	.....	.....	2,860	84	2,944	123 98
Gypsum.....	2,775	172	7	.....	.....	.....	2,862	172	3,034	193 71
Glass (Window).....	594	288	25	.....	.....	.....	619	288	907	192 77
Glassware.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

	638	179	5	1	179	638	179	717	61 47
Hay (Pressed).....	129	299	5	1	29	135	299	431	31 03
Hogs.....	93	290	2			124	290	414	26 30
Hides and Skins, Horns and Hoofs.....	23,818	1,758	4,532		429	28,779	1,758	30,537	4,103 87
Ice.....	15,189	134	594			15,783	134	15,917	1,829 78
Iron, Railway.....	8,037	614	101	2	54	8,197	653	8,850	968 09
do Pig.....									
do All other.....									
Iron Ore.....	15	617				15	617	632	31 60
Kyrolite or Chemical Ore, and other Ore, except Iron.....	73	41				73	41	114	14 03
Lard and Lard Oil.....	37	1,130				37	1,195	1,232	120 11
Meals, all kinds.....	4	115			3	4	115	119	16 39
Meats, other than Pork.....	84	3	1			84	3	198	23 84
Manilla.....	35	11			110	56	11	67	21 35
Molasses.....	886	119			21	886	119	5,484	384 28
Nails.....	3,844	78	96		4,479	5,365	78	3,818	789 27
Oats.....	1,131	21,346				3,740	21,346	22,477	1,244 24
Oil, in barrels.....	863	94	15		309	1,131	109	1,316	205 79
Oil Cake.....	1	3				1,207	3	4	0 49
Pease.....	330	30,058				330	30,068	30,398	2,736 41
Potatoes.....	267	623	15			267	742	1,024	104 19
Pork.....	199	346				199	482	681	61 11
Paint.....	230	13	14	8		252	13	265	61 65
Pitch and Tar.....	224	208			1,130	1,384	208	1,562	93 04
Rags.....	710	137	16			726	137	863	89 98
Rye.....	1	2				1	2	3	0 26
Rosin.....	92	23			1,677	1,769	23	1,792	103 87
Salt.....	8,693	135	83		62	8,776	215	8,991	1,087 40
Stone intended for cutting.....	27	1,725	6		365	388	2,537	2,925	360 61
do wrought.....	20	112				20	262	282	52 55
do not suitable for cutting, unwrought.....	120	1,074				120	1,074	1,194	80 25
Seeds, all kinds.....	25	27				25	27	52	6 21
Sheep.....	11	447				11	447	458	31 90
Soda Ash.....	1,085	1	138			1,223	1	1,224	238 20
Steel.....	141	7				141	7	148	30 04
Sugar.....	2,889	35	51		6	2,946	36	2,962	639 10
Spirits.....	797	281	44		18	841	302	1,143	223 79
Tobacco, raw.....	7	14				7	14	21	1 98
Tallow.....	4	42				4	42	46	5 21
Tin.....	632	3	1			633	3	636	129 85
Turpentine.....	6					6		6	
Vinegar.....	14	236			553	559	13	572	31 60
Wheat.....	410	98,853				410	236	250	49 04
White Lead.....	100	2	15		267	115	99,120	99,530	12,906 82
								117	36 34

SUPPLEMENTARY APPENDIX A.—Continued.

No. (A) 25.—GENERAL STATEMENT showing the Quantity of each Article transported through the St. Lawrence Canals, &c.—Continued.

Articles.	From Canadian to Canadian Ports.		From Canadian to United States Ports.		From United States to United States Ports.		From United States to Canadian Ports.		Tons.		Total Tons.	Amount of Tolls. \$ cts.
	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.		
Whiting	105								120		120	26 18
Wool	140	5							142	5	147	20 33
All other Goods and Merchandise not enumerated	9,667	2,311	334	542	286	148	655	148	10,942	3,001	13,943	2,158 26
Bark	70	23							70	23	93	4 26
Barrels, empty	869	91	45		18				932	95	1,027	120 02
Boat Knees	50								50		50	1 00
Floats		7,152							7,152		7,152	125 18
Firewood, in vessels	3,879	69,678	1,023						4,902	69,678	74,580	2,363 79
do in rafts		207							207		207	4 32
Hoops		83		20	7				7	103	110	12 04
Hop Poles	635								635		635	24 00
Lumber, Sawn, in vessels	14,728	48,934	46	4,991	10	526	23	3,406	14,807	57,857	72,664	5,236 45
do rafts	2	21,872							2	21,872	21,874	2,984 32
Masts, Spars, and Telegraph Poles, in vessels	50								50		50	0 63
Masts, Spars, and Telegraph Poles, in rafts	12	16,322							12	16,322	16,334	343 70
Railway Ties, in vessels		515								515	515	11 76
do rafts												
Saw Logs		16,742								16,742	16,742	382 60
Staves and Headings, barrel	8	1,356			75				83	1,356	1,439	299 40
do pipe		2,338						48		2,386	2,386	133 20
do West India		862					24			886	886	
Staves, salt barrel	10	9							10	9	19	4 17
Shingles												
Split Posts and Fence Rails, in vessels		12								12	12	3 00
Split posts and Fence Rails, in rafts												

	260	4,685	40	840	250	5,665	5,915	282 13
Timber, Square, in vessels.....	260	4,685	40	840	250	5,665	5,915	282 13
do do rafts.....	360	17,504			380	17,504	17,884	448 60
Traverses.....		14,222				14,222	14,222	37 00
Woodenware and Wood partly manufactured.....	193	163				171	364	128 95
Total Freight paying Tolls	121,870	470,239	5,652	507	1,994	12,650	31,858	143,166
Corn, having paid full Toll on the Welland Canal, Free.....		76,425					3,360	79,785
Oats do do		13,401					3,254	21,655
Flour do do		7,911					1,064	8,975
Pease do do		938					938	938
Wheat do do		80,102					4,012	84,114
Coal, Free, as per Order in Council	27,153		6		70,778			97,937
Iron Ore, having paid full Toll on the Chambly Canal, Free								
Iron (Pig) Free, as per Order in Council.....		1,425				1,425	1,425	
Kryolite, Free								
Petroleum								
Grand Total Freight.....	149,023	655,441	5,652	507	1,994	83,428	43,348	241,103
						706,435	947,538	
Total Tolls on Vessels.....								
do Passengers								15,383 68
do Free Goods.....								2,862 49
Fines and Damages								\$33,829 37
Wharfage and Storage								3,571 00
Winterage, Basin Dues and other Receipts.....								10,249 68
								1,521 16
								91,348 59
Total Revenue, exclusive of Hydraulic Rents.....								

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st December, 1876.

SUPPLEMENTARY APPENDIX A.—Continued.

No. (A) 26.—GENERAL, STATEMENT showing the Quantity of each Article transported through the Burlington Bay Canal, and the Amount of Revenue collected, during the Season of Navigation in 1876.

Articles.	From Canadian to Canadian Ports.		From Canadian to United States Ports.		From United States to United States Ports.		From United States to Canadian Ports.		Tons.		Total Tons.	Amount of Tolls. \$ cts.
	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.		
Ashes, Pot and Pearl	15	430							15	1,305	1,320	
Apples		1,929		875						1,929	1,929	
Agricultural Products not enumerated, Vegetable	22	5							22	5	27	
Agricultural Products not enumerated, Animal	63	1,205							63	1,205	1,268	
Agricultural Implements		136								136	136	
Barley				2,405						2,405	2,405	
Bricks	94		18						112		112	
Bones												
Baggage	74	73							74	73	147	
Beer	62	2							62	2	64	
Brimstone, crude												
Cement and Water Lime	83						61		144		144	
Clay, Lime and Sand	3						801		804		804	
Coal	450						33,468		33,918		33,918	
Corn												
Cattle	5								5		5	
Cotton, raw												
Coffee												
Crockery	49								49		49	
Dye Wood and Dye Stuffs	2								2		2	
Earthenware	421	13							421	13	434	
Fish	216						4		220		220	
Flax and Hemp												
Floor	45	7,250							45	7,250	7,295	
Furniture	20	8							21	8	29	
Gypsum	3								3		3	
Glass, Window	138	22							138	22	160	
Glassware	292	296					2		294	296	590	

Hay, Pressed	15	30	18	30	48
Hogs	4	28	4	28	32
Horses	6,827	150	6,827	150	6,827
Hides and Skins, Horns and Hoofs	4,973	218	5,723	218	5,723
Ice	1,676		1,777		1,995
Iron, Railway					
do Pig					
do all other					
Iron Ore					
Kyrolite or Chemical Ore, and other Ore, except Iron	12	2	15	2	17
Lard and Lard Oil	151	151	151	151	151
Meats, all kinds	4	4	4	4	4
Meats, other than Pork	28	28	28	28	28
Marble	3	3	3	3	3
Manilla	321	336	657	657	657
Molasses	1,031	101	1,132	40	1,172
Nails	461	7	464	170	464
Oats	105		112		282
Oil, in barrels					
Oil Cake		470			
Oil Castor					
Peanut	36		36		3,494
Potatoes	65	84	84	84	84
Pork	1		65		65
Paint			29		29
Pitch and Tar	44	44	44	44	44
Rags	91	262	353	353	353
Rye	542	1,695	542	542	542
Resin	131		1,726		1,726
Salt					
Stone intended for cutting					
do wrought					
do not suitable for cutting					
unwrought	2	21	5	21	26
Seeds, all kinds					
Sheep	159	3	159	3	162
Soda Ash	59		59		59
Steel	1,011		1,011		1,011
Sugar	65	209	65	209	274
Spirits	9	10	9	10	19
Tobacco, raw	2		2		2
Tallow	240		240		240
Tin	1	15	16	16	16
Turpentine	4		4		305
Vinegar	287	1,457	287	7,260	7,547
Wheat	14		14		14
White Lead					

SUPPLEMENTARY APPENDIX A.—Continued.

No. (A) 26.—GENERAL STATEMENT showing the Quantity of each Article transported through the Burlington Bay Canal, &c.—Continued.

Articles.	From Canadian to Canadian Ports.		From Canadian to United States Ports.		From United States to United States Ports.		From United States to Canadian Ports.		Tons.		Total Tolls.	Amount of Tolls. \$ cts.
	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.		
Whiting.....	36								36		36	
Wool.....	14	17							14	17	31	
All other Goods and Merchandise not enumerated.....	3,111	996							3,350	996	4,346	
Bark.....												
Barrels, empty.....	42	2							42	2	44	
Boat Knees.....												
Floats.....												
Firewood, in vessels.....	641								641		641	
do rafts.....												
Hoops.....												
Hop Poles.....												
Lumber, sawn, in vessels.....	844	412		808					844	1,220	2,064	
do rafts.....												
Masts, Spars, and Telegraph Poles in vessels.....												
Masts, Spars and Telegraph Poles, in rafts.....												
Railway Ties, in vessels.....	891								891		891	
do rafts.....												
Saw Logs.....												
Staves and Headings, barrel.....												
do pipe.....		50										
do West India.....		44										
Staves, salt barrel.....												
Stingles.....												
Split Posts and Fence Rails, in vessels.....												
Split Posts and Fence Rails, in rafts.....												

SUPPLEMENTARY APPENDIX A.—Continued.

No. (A) 27.—GENERAL STATEMENT showing the quantity of each Article transported through the Ottawa Canals, and the Amount of Revenue collected, during the Season of Navigation in 1876.

Articles.	From Canadian to Canadian Ports.		From Canadian to United States Ports.		From United States to United States Ports.		From United States to Canadian Ports.		Tons.		Total Tons.	Amount of Tolls. \$ cts.
	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.		
Ashes, Pot and Pearl.												
Apples	18	52							18	52	52	7 87
Agricultural Products not enumerated, Vegetable.	26	21							26	21	47	2 16
Agricultural Products not enumerated, Animal.	1	372							1	372	373	25 61
Agricultural Implements.	1	7							1	7	8	0 75
Barley		621								621	621	39 50
Bricks	4								4		4	0 12
Bones		25								25	25	2 11
Baggage	162	114							162	114	276	19 04
Beer	121	15							121	15	136	7 68
Brimstone (Crude)												
Cement and Water Lime.	239	472							239	472	711	41 66
Clay, Lime and Sand.		513								513	513	40 15
Coal												
Corn		1								1	1	0 07
Cattle	9	322							9	322	331	22 22
Cotton (Raw)												
Coffee												
Crockery		20								20	20	1 00
Dye, Wood and Dye Stuffs												
Earthenware	3	5							3	5	8	0 40
Fish	20	30							20	30	50	1 50
Flax and Hemp												
Flour	115	10							115	10	125	4 46
Furniture	7	36							7	36	43	4 91
Gypsum												
Glass (Window)	2	1							2	1	3	0 15
Glassware.		7								7	7	0 60

Hay (Pressed).....	1	51	77	51	1	1	51	1	0 05
Hogs.....	77	151	77	151	77	77	151	77	3 56
Hides and Skins, Horns and Hoofs.....	44	44	44	44	44	44	44	44	11 14
Ice.....	15	15	15	15	15	15	15	15	3 76
Iron, Railway.....	6	6	6	6	6	6	6	6	0 43
do Pig.....	61	184	20	184	20	61	184	20	1 56
do All other.....	71	71	71	71	71	71	71	71	17 14
Iron Ore.....									
Kyrolite or Chemical Ore, and other Ore, except Iron.....	70	70	70	70	70	70	70	70	6 00
Lard and Lard Oil.....	1	1	1	1	1	1	1	1	0 03
Meals, all kinds.....	4	906	4	906	4	4	906	4	79 37
Meats, other than Pork.....									
Marble.....	1	1	1	1	1	1	1	1	0 05
Manilla.....	8	8	8	8	8	8	8	8	0 64
Molasses.....	2	2	2	2	2	2	2	2	0 35
Nails.....	28	28	28	28	28	28	28	28	1 65
Oats.....	10	675	10	675	10	10	675	10	41 59
Oil, in barrels.....	5	5	5	5	5	5	5	5	0 75
Oil Cake.....									
Pease.....	2,555	2,555	2,555	2,555	2,555	2,555	2,555	2,555	171 78
Potatoes.....	138	138	138	138	138	138	138	138	9 51
Pork.....	28	31	28	31	28	28	31	28	2 99
Paint.....									
Pitch and Tar.....	22	22	22	22	22	22	22	22	4 13
Rags.....	4	4	4	4	4	4	4	4	0 40
Rye.....									
Rosin.....	36	18	36	18	36	36	18	36	0 87
Salt.....	22	4,014	22	4,014	22	22	4,014	22	2 20
Stone intended for cutting.....	1	1	1	1	1	1	1	1	350 74
do wrought.....									0 05
do not suitable for cutting, unwrought.....									
Seeds, all kinds.....	1	12	1	12	1	1	12	1	0 87
Sheep.....	185	185	185	185	185	185	185	185	12 77
Soda Ash.....									
Steel.....									
Sugar.....	27	16	27	16	27	27	16	27	2 96
Spirits.....	22	1	22	1	22	22	1	22	1 20
Tobacco, Raw.....	2	2	2	2	2	2	2	2	0 19
Tallow.....									
Tin.....									
Turpentine.....									
Vinegar.....									
Wheat.....									
White Lead.....									

SUPPLEMENTARY APPENDIX A.—Continued.

No. (A) 27.—GENERAL STATEMENT showing the Quantity of each Article transported through the Ottawa Canals, &c.—Continued.

Articles.	From Canadian to Canadian Ports.		From Canadian to United States Ports.		From United States to United States Ports.		From United States to Canadian Ports.		Tons.		Total Tons.	Amount of Tolls. \$ cts.
	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.		
Whiting		5								5		0 42
Wool												
All other Goods and Merchandise not enumerated.....	443	200							443	200		41 39
Bark	2	143							2	143		18 62
Barrels, empty												
Boat Knees												
Floats		6,865								6,865		88 64
Firewood, in Vessels.....		156,933		186						157,119		5,211 34
do rafts		608								608		16 23
Hoops		5								5		0 50
Hop Poles.....												
Lumber, sawn, in Vessels.....	17	115,942							17	284,333		26,847 60
do Rafts		43,952								43,952		1,296 01
Masts, Spars and Telegraph Poles, in Vessels.....												
Masts, Spars and Telegraph Poles, in Rafts.....												
Railway Ties, in Vessels.....		1,324								1,324		182 25
do Rafts.....		70								70		2 63
Saw Logs.....		1,859								1,859		42 83
Staves and Headings, barrel do do pipe.....												
do do W. India												
Staves, salt barrel.....		170								170		10 20
Shingles		164								164		53 55
Split Posts and Fence Rails, in Vessels												
do do	22									22		3 41
Split Posts and Fence Rails, in Rafts.....		1								1		0 13

Timber, Square, in Vessels.....	2,444	2,444	2,444	2,444	2,444	2,444	35 07
do Rafts.....	1,267	1,267	1,267	1,267	1,267	1,267	6 83
Traverses.....	1	1	1	1	1	1	0 40
Woodenware and Wood partly manufactured.....	2	2	2	2	2	2	34,808 88
Total Freight paying Tolls	1,534	168,647	30	1,564	512,368	513,930	
Coal and Stone, Free, per Order in Council.....	201	350	201	201	350	551	
Grand Total Freight.....	1,735	168,647	30	1,765	512,716	514,481	

Total Tolls on Vessels.....	4,675 15
do Passengers.....	303 59
do Free Coal and Stone.....	52 00
Fires and Damages.....	36 00
Wharfrage and Storage.....	
Other Receipts.....	
Total Revenue exclusive of Hydraulic Rents.....	39,875 62

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st December, 1876.

SUPPLEMENTARY APPENDIX A.—Continued.

No. (A) 28.—GENERAL STATEMENT showing the Quantity of each Article transported through the Chamby Canal, and the Amount of Revenue collected, during the Season of Navigation in 1876.

Articles.	From Canadian to Canadian Ports.		From Canadian to United States Ports.		From United States to United States Ports.		From United States to Canadian Ports.		Tons.		Total Tons.	Amount of Tolls. \$ cts.
	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.	U.	Down.		
	Ashes, Pot and Pearl.....	12	96	1,350	1,350			.....	1,350	135 00
Apples.....	.....	.....	.....	.....	.....	.....	669	.....	12	765	777	77 30
Agricultural Products not enumerated, Vegetable.....	518	131	.....	.....	.....	.....	1	.....	518	132	650	21 80
Agricultural Products not enumerated, Animal.....	77	75	.....	.....	.....	.....	1	.....	77	76	153	5 55
Agricultural Implements.....	7	.....	.....	.....	.....	.....	.....	.....	7	.....	7	0 24
Barley.....	.....	.....	4,209	.....	.....	.....	.....	.....	4,209	.....	4,209	386 05
Bricks.....	4,915	7	.....	200	.....	.....	70	.....	4,915	277	5,192	510 06
Bones.....	92	.....	622	.....	.....	.....	.....	.....	714	.....	714	71 40
Baggage.....	10	2	.....	.....	.....	.....	.....	.....	10	2	12	0 50
Beer.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Brimstone (Crude).....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cement and Water Lime.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Clay, Lime and Sand.....	1,002	30	.....	.....	.....	.....	.....	.....	1,002	.....	2,859	277 37
Coal.....	.....	.....	.....	.....	.....	.....	.....	.....	1,002	1,857	2,859	10,882 10
Corn.....	11	.....	.....	.....	.....	.....	.....	.....	11	.....	11	0 37
Cattle.....	2	118	.....	.....	.....	.....	.....	.....	2	118	120	4 05
Cotton (Raw).....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Coffee.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Crockery.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dye Wood and Dye Stuffs.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Barthenware.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Fish.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Flax and Hemp.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Flour.....	384	51	.....	.....	.....	.....	.....	.....	384	151	535	26 07
Furniture.....	3	2	.....	.....	.....	.....	.....	.....	3	4	7	0 57
Gypsum.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Glass (Window).....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Glassware.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
											23	2 30

	181	314	108			269	314	603	38 10
Hay (Pressed).....									
Hogs.....	1	19				1	19	20	0 71
Horses.....									
Hides and Skins, Horns and Hoofs.....									
Ice.....									
Iron, Railway.....		3			29		29	29	2 90
do Pig.....									
do All other.....	6			8,429	3,285	6	245	251	24 70
Iron Ore.....				8,429			8,429	8,429	421 45
Kyrolite or Chemical Ore, and other Ore, except Iron.....									
Lard and Lard Oil.....	4	27				4	27	31	1 04
Meals, all kinds.....					5		5	5	0 50
Meats, other than Pork.....				11	139		150	150	19 16
Marble.....									
Manilla.....	7				4,594	7	4,594	4,601	459 64
Molasses.....									
Nails.....									
Oats.....	3	2,424				3	2,424	2,427	191 61
Oil, in barrels.....					375		375	375	37 50
Oil Cake.....									
Pease.....		1,148					1,148	1,148	42 02
Potatoes.....	1	29	232			233	29	262	24 49
Pork.....									
Paint.....									
Pitch and Tar.....									
Rags.....		1			8		8	8	0 80
Rye.....									
Rosin.....					1,195		1,195	1,195	119 50
Salt.....	1,023	167			37		38	38	3 77
Stone intended for cutting.....									
do wrought.....	2								
do not suitable for cutting, unwrought.....									
Seeds, all kinds.....									
Sheep.....									
Soda Ash.....		261					261	261	8 75
Steel.....									
Sugar.....									
Spirits.....									
Tobacco, Raw.....									
Tallow.....									
Tin.....									
Turpentine.....									
Vinegar.....									
Wheat.....									
White Lead.....									

SUPPLEMENTARY APPENDIX A.—Continued.

No. (A) 28.—GENERAL STATEMENT showing the Quantity of each Article transported through the Chambly Canal, &c.—Continued.

Articles.	From Canadian to Canadian Ports.		From United States to United States Ports.		From United States to Canadian Ports.		Tons.		Total Tons.	Amount of Tolls.
	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.		
Whiting.....		2						2	2	\$ 0 20
Wool.....	15						15		15	0 50
All other Goods and Merchandise not enumerated.....	93	54								
Bark.....										
Barrels, Empty.....					774		166	828	994	92 57
Boat Knees.....										
Floats.....										
Firewood, in Vessels.....	45	300					45	621	666	16 37
do Rafts.....										
Hoops.....		54					54		54	7 35
Hop Poles.....										
Lumber, sawn, in Vessels.....	3,606	226					44,659	312	44,971	2,644 24
do do Rafts.....					86					
Masts, Spars and Telegraph Poles, in Vessels.....	1						1		1	0 07
Masts, Spars and Telegraph Poles, in Rafts.....	96						96		96	6 60
Railway Ties, in Vessels.....		267					482	267	749	52 67
do Rafts.....										
Saw Logs.....										
Staves and Headings, Barrels.....										
do do Pipe.....										
do do W. India.....										
Staves, salt barrels.....										
Shingles.....	3						3		5	1 92
Split Posts and Fence Rails, in Vessels.....		2						2		
Split Posts and Fence Rails, in Rafts.....										

SUPPLEMENTARY APPENDIX A.—Continued.

No. (A) 29.—GENERAL STATEMENT showing the Quantity of each Article transported through the Rideau Canal, and the Amount of Revenue collected during the Season of Navigation in 1876.

Articles.	From Canadian to Canadian Ports.		From Canadian to United States Ports.		From United States to United States Ports.		From United States to Canadian Ports.		Tons.		Total Tons.	Amount of Tolls. \$ cts.
	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.		
Ashes, Pot and Pearl	3	51							3	51	54	10 61
Apples	2	159							2	159	161	5 06
Agricultural Products, not enumerated, Vegetable.....	2								2		2	0 06
Agricultural Products, not enumerated, Animal.....	177	1,144							177	1,144	1,321	100 96
Agricultural Implements.....	7	64							7	64	71	10 28
Barley	57								57		57	1 44
Bricks.....	176	194							176	194	370	14 65
Bones.....	70	70							70	70	70	4 46
Bones.....	1								1		1	0 18
Beer.....	5	18							5	18	23	3 44
Brimstone, Crude.....	55	184							55	184	239	16 74
Cement and Water Lime.....	42	262							42	262	304	14 00
Clay, Lime and Sand	1	3,679							1	3,679	3,680	171 80
Coal.....	1	81							1	81	81	2 50
Corn.....	1								1		1	0 03
Cattle.....												
Cotton, Raw	2								2		17	2 48
Coffee.....		16								15	17	
Crockery.....	26	17							26	17	43	5 53
Dye Wood and Dye Stuffs	76	55							76	55	131	3 96
Earthenware												
Fish												
Flax and Hemp	59	241							59	241	300	10 04
Flour.....	20	34							20	34	54	6 52
Furniture.....	1	19							1	19	20	0 95
Gypsum.....	8								8		8	0 71
Glass, Window											11	1 85
Glassware											11	

Hay, Pressed	1	51	2	2	0 15
Hogs					
Horses					
Hides and Skins, Horns and Hoofs					
Ice	1	51	2	2	1 94
Iron, Railway	133	4			3 43
do Pig	328	274			20 78
do All other.					
Iron Ore.					
Kyrolite or Chemical Ore, and other Ore, except Iron.	1,347	405			87 60
Lard and Lard Oil	2	3			0 19
Meals, all kinds	1	857			34 93
Meats, other than Pork					
Marble	1	8			0 09
Manilla	10	10			2 48
Molasses	31	5			3 19
Nails	66	22			8 93
Oats	34	1,358			147 75
Oil, in barrels	16	107			14 19
Oil Cake	5	5			0 13
Pease	2	46			4 91
Potatoes	16	2			0 61
Pork	46	46			2 35
Paint	2	2			0 18
Pitch and Tar	2	48			4 39
Rags	25	25			5 58
Rye	72	72			1 83
Rosin	3	3			0 27
Salt	466	411			27 96
Stone intended for cutting	70	2			1 81
do wrought	2	4			0 62
do not suitable for cutting, unwrought	18	18			0 27
Seeds, all kinds					0 25
Sheep	5	5			0 25
Soda Ash	13				
Steel					
Sugar	183	61			1 14
Spirits	52	37			23 69
Tobacco, raw	2	8 73			8 73
Tallow	2	2			0 05
Tin	4	4			0 10
Turpentine	8	8			0 72
Vinegar	11	11			1 69
Wheat	31	302			15 48
White Lead					

SUPPLEMENTARY APPENDIX A.—Continued.

No. (A) 29.—GENERAL STATEMENT showing the Quantity of each Article transported through the Rideau Canal, &c.—Continued

Articles.	From Canadian to Canadian Ports.		From Canadian United States Ports.		From United States to United States Ports.		From United States to Canadian Ports.		Tons.		Total Tons.	Amount of Tolls.
	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.		
Whiting.....		1								1		0 09
Wool.....	4	4							4	4	8	0 30
All other Goods and Merchandise not enumerated.....	337	345							337	345	682	79 37
Bark.....	108								109		109	3 22
Barrels, empty.....	32	21							32	21	53	2 89
Boat Knives.....												
Floats.....	3,149	3,751							3,149	3,751	6,900	224 95
Firewood, in vessels.....	76,665	7,407							76,665	7,407	84,072	1,507 78
Firewood, in rafts.....	576	1,116							576	1,116	1,692	35 26
Hoops.....	1								1		1	0 08
Hop Poles.....	812								812		812	58 00
Lumber, sawn, in vessels.....	8,790	1,964							8,790	1,964	10,754	406 37
do do rafts.....	184	7							184	7	191	5 45
Masts, Spars, and Telegraph Poles, in vessels.....												
Masts, Spars, and Telegraph Poles, in rafts.....												
Railway Ties, in vessels.....	1,870								1,870		1,870	140 13
do do rafts.....												
Saw Logs.....	3,991	712							3,991	712	4,703	107 38
Staves and Headings, barrel.....		703								703	703	35 95
do do pipe.....												
do do West India.....												
Staves, salt barrel.....												
Shingles.....	173	12							173	12	185	51 74
Split Posts and Fence Rails, in vessels.....	94	1							94	1	95	13 88
Split Posts and Fence Rails, in rafts.....	3								3		3	0 32

	12	12	12	12	0 38
Timber, square, in vessels.....	1,160	488	1,648	1,648	70 84
do do rafts.....	1,640	5,440	1,640	7,080	78 26
Traverses.....	6	70	6	76	11 10
Woodenware and Wood partly manufactured.....	103,199	32,453	103,199	135,652	3,650 37
Total Freight paying Tolls..	2,160		2,160	2,160	
Coal, free, per Order in Council	105,349	32,453	105,349	137,802	
Grand Total Freight.....					
Total Tolls on Vessels.....					1,578 16
do Passengers.....					43 56
Free Coal.....					
Fines and Damages.....					\$53.78
Wharfage and Storage.....					198 31
Other Receipts.....					174 00
Total Revenue, exclusive of Hydraulic Rents.....					5,644 40

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st December, 1876.

SUPPLEMENTARY APPENDIX A.—Continued.

No. (A) 30.—GENERAL STATEMENT, showing the Quantity of each Article transported through the St. Peter's Canal, and the Amount of Revenue collected during the Season of Navigation in 1876.

Articles.	From Canadian to Canadian Ports.		From United States to United States Ports.		From United States to Canadian Ports.		Tons.		Total Tons.	Amount of Tolls. \$ cts.
	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.		
Coal		303						303	303	3 03
Fish										
Flour	56						56		56	0 56
Other Agricultural Products..	58						58		114	1 14
Merchandise.....	35						35	200	235	2 35
Lumber.....		44						44	44	0 44
Total Freight paying Tolls...	149	603					149	603	752	7 52
Total Tolls on Vessels.....										25 30
Total Revenue from all sources.....										33 82

NOTE.—In consequence of the Canal being enlarged, it has been closed since June last.

INLAND REVENUE DEPARTMENT,
OTTAWA, December 31st, 1876.

SUPPLEMENTARY APPENDIX A.—Continued.

No. (A) 31.—GENERAL STATEMENT showing the Quantity of each Article transported through the Newcastle District Canals, and the Amount of Revenue collected, during the Season of Navigation in 1876.

Articles.	From Canadian to Canadian Ports.		From Canadian to United States Ports.		From United States to United States Ports.		From United States to Canadian Ports.		Tons.		Total Tons.	Amount of Tolls. \$ cts.
	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.		
Iron Ore	3,682								3,682		3,682	36 82
Bark	84								84		84	15 25
Firewood, in vessels	8,508	90							8,598	90	8,598	143 30
Lumber, sawn, in vessels	14,483								14,483		14,483	86 80
Railway Ties	182								182		182	8 88
Saw Logs	4,329								4,329		4,329	29 90
Split Posts, &c.	67								67		67	8 88
Shingles	70								70		70	7 43
Timber, square	175	50							175	50	225	2 94
Traverses	92								92		92	1 15
Total Freight paying Tolls..	31,672	140							31,672	140	31,812	340 75
Total Tolls on Vessels												292 50
Total Revenue exclusive of Hydraulic Rents												633 25

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st December, 1876.

SUPPLEMENTARY

No. (A) 32.—STATEMENT of Traffic on the undermentioned Canals, and

Articles.	Welland Canal.		St. Lawrence Canals.		Chambly Canal.	
	Tons.	Tolls.	Tons.	Tolls.	Tons.	Tolls.
<i>Class No. 1.</i>		\$ cts.		\$ cts.		\$ cts.
Canadian Vessels, steam.....	126,461	2,682 28	418,109	5,122 12	56,324	272 41
United States Vessels, steam.....	155,234	3,858 59	34,295	365 55	421	6 44
Canadian Vessels, sail.....	446,027	8,743 76	856,950	8,718 95	71,186	1,215 30
United States Vessels, sail ...	411,483	9,146 90	105,079	1,177 06	92,679	1,261 77
Total, Class No. 1.....	1,139,205	24,431 53	1,414,433	15,383 68	220,610	2,778 92
<i>Class No. 2.</i>	No.		No.		No.	
Passengers	15,400	423 04	58,615	2,862 49	4,413	73 73
<i>Class No. 3.</i>	Tons.		Tons.		Tons.	
Bricks	299	30 75	4,223	198 48	5,192	510 06
Cement and Water Lime.....	146	25 50	4,789	647 89	20	2 00
Clay, Lime and Sand.....	1,101	159 29	5,341	230 88	2,859	277 37
Coal	288,211	55,558 05	31,704	4,320 85	109,213	10,882 10
Fish	515	102 50	1,540	163 02		
Gypsum	752	39 25	2,944	123 98		
Iron, Railway	51	10 20	30,537	4,103 87	3,288	328 80
do Pig	2,677	413 15	15,917	1,829 78		
do all other	5,320	1,003 16	8,850	968 09	251	24 70
Salt	30,300	6,062 23	8,991	1,087 40	1,434	124 21
Stone, for cutting.....	8,401	1,677 96	2,925	360 61	2,531	246 74
Apples	1,218	74 63	9,567	1,359 14	777	77 30
Barley	18,455	3,629 02	4,810	333 46	4,209	386 06
Corn	144,501	28,900 20	34,278	3,146 11	11	0 37
Cotton, Raw.....						
Flax and Hemp.....	18	3 60	27	3 94		
Flour	15,778	1,461 52	22,048	3,048 19	535	26 07
Hay, Pressed	176	20 73	717	51 47	603	38 10
Meals, all kinds.....	1,188	171 10	1,232	120 11	31	1 04
Oil Cake	4	0 80	4	0 49		
Oats.....	24,496	4,859 81	22,477	1,244 24	2,427	191 61
Pease	611	122 20	30,398	2,736 41	1,148	43 02
Potatoes.....	181	10 68	1,024	104 19	262	24 49
Rye.....	1,454	290 80	3	0 26		
Seeds, all kinds.....	47	9 40	52	6 21		
Tobacco, Raw.....	18	3 60	21	1 98	10	1 00
Wheat	201,906	38,375 71	99,530	12,906 82		
All other Agricultural products, Vegetable.....	462	53 53	1,557	179 81	650	21 80
Bones			203	21 26	714	71 40
Cattle.....	10	1 98	1,059	74 02	120	4 05
Hogs	2	0 40	149	12 45		
Hides and Skins, Horns and Hoofs	141	26 28	414	26 30	29	2 90
Horses	75	14 71	434	34 03	20	0 71
Lard and Lard Oil.....	35	5 25	114	14 03		
Meats, other than Pork.....	24	4 80	119	16 39	5	0 50
Pork.....	595	118 93	681	61 11		
Sheep.....	1	0 20	458	31 90	261	8 75
Tallow.....	19	3 80	46	5 21	4	0 40

APPENDIX A.—Continued.

the Amount of Tolls collected, during the Season of Navigation in 1876.

Burlington Bay Canal.		Ottawa Canals.		Rideau Canal.		St. Peter's Canal.		Newcastle District Canals.	
Tons.	Tolls.	Tons.	Tolls.	Tons.	Tolls.	Tons.	Tolls.	Tons.	Tolls.
	\$ cts.		\$ cts.		cts.		\$ cts.		\$ cts.
151,036	3,020 91	70,465	509 27	32,197	422 17			19,027	239 50
316	6 32			104	1 50				
54,376	543 86	205,887	2,735 45	125,124	1,097 68	1,265	25 30	10,600	53 00
2,438	24 38	67,977	1,430 43	6,173	56 81				
208,166	3,595 47	344,329	4,675 15	163,598	1,578 16	1,265	25 30	29,627	292 50
No.		No.		No.		No.		No.	
18,952		34,892	303 59	1,758	43 56				
Tons.		Tons.		Tons.		Tons.		Tons.	
112		4	0 12	370	14 65				
144		711	41 66	239	16 74				
804		513	40 15	304	14 00				
33,918				3,680	171 80	303	3 03		
220		50	1 50	131	3 96				
3				20	0 95				
6,827		15	0 43						
5,723		26	1 56	137	3 43				
1,995		255	17 14	602	20 78				
542		54	2 20	877	27 96				
1,726		4,056	350 74	72	1 81				
1,929		25	1 03	161	5 06				
2,405		621	39 50	57	1 44				
		1	0 07	81	2 50				
7,295		125	4 46	300	10 04	56	0 56		
		1	0 05						
151		910	79 37	858	34 93				
				5	0 13				
464		675	41 59	1,392	147 75				
3,494		2,555	171 78	48	4 91				
36		138	9 51	16	0 61				
				72	1 83				
26		13	0 87	5	0 25				
19				2	0 05				
7,547				333	15 46				
27		47	2 16	2	0 05	114	1 14		
		25	2 11	70	4 46				
5		331	22 22	1	0 03				
		51	3 66						
32		44	3 75	52	1 94				
48		228	11 14	2	0 15				
17		1	0 03	5	0 19				
4									
84		59	2 99	46	2 35				
		185	12 77						
2		2	0 19	4	0 10				

SUPPLEMENTARY

No. (A) 32.--STATEMENT of Traffic on the undermentioned

ARTICLES.	Welland Canal.		St. Lawrence Canals.		Chambly Canal.	
	Tons.	Tolls.	Tons.	Tolls.	Tons.	Tolls.
<i>Class No. 3.—Concluded.</i>		\$ cts.		\$ cts.		\$ cts.
Wool.....	336	70 00	147	20 33	15	0 50
All other Agricultural Pro- ducts, Animal.....	34	6 80	2,423	282 83	153	5 55
Total Class No. 3.....	749,558	143,312 52	351,753	39,877 54	136,772	13,300 59
<i>Class No. 4.</i>						
Ashes, Pot and Pearl.....	397	70 80	1,965	291 65	1,350	135 00
Agricultural Implements.....	42	16 60	231	25 33	7	0 24
Baggage.....	16	6 40	774	133 70	12	0 50
Beer.....	111	43 35	359	84 25		
Brimstone, Crude.....			4	0 80		
Coffee.....	2	0 45	6	1 20	1	0 10
Crockery.....	16	6 05	697	133 50		
Dye Woods and Dye Stuffs ...	186	74 40	59	5 60	53	5 30
Earthenware.....	105	42 00	965	209 29		
Furniture.....	184	64 25	367	49 10	7	0 57
Glassware.....	62	24 80	907	192 77	23	2 30
Glass, Window.....	68	25 75	954	193 71		
Marble.....	1,771	708 40	198	23 84	150	19 16
Manilla.....	46	18 40	67	21 35		
Molasses.....	25	9 30	5,484	384 28	4,601	459 64
Nails.....	427	165 85	3,818	789 27		
Oil, in Barrels.....	1,183	471 45	1,316	205 79	375	37 50
Paint.....	356	141 35	265	61 65	8	0 80
Pitch and Tar.....	6	2 40	1,562	93 04	1,195	119 50
Rags.....	32	9 20	863	89 98	38	3 77
Rosin.....	42	9 30	1,792	103 87	1,797	179 70
Soda Ash.....	242	80 40	1,224	238 20		
Steel.....	38	13 45	148	30 04	1	0 10
Sugar.....	174	54 55	2,982	629 10	9	0 90
Stone, Wrought.....	876	344 65	282	52 55	26	2 47
Tin.....	54	18 45	636	129 85		
Turpentine.....			572	31 60	565	56 50
Vinegar.....	14	4 70	250	49 04		
White Lead.....	38	9 95	117	36 34		
Whiting.....	74	19 15	120	26 18	2	20
Whiskey and all other spirits	864	323 00	1,143	223 79		
Merchandise, not enumerated	5,278	1,887 03	13,943	2,158 26	994	92 57
Total Class No. 4.....	12,729	4,665 83	44,070	6,698 92	11,214	1,116 82
<i>Class No. 5.</i>						
Bark.....			93	4 26		
Barrels, empty.....	927	182 60	1,027	120 02		
Boat Knees.....			50	1 00		
Floats.....	70	0 25	7,152	125 18		
Fire Wood, in Vessels.....	60,015	2,912 12	74,580	2,363 79	666	16 37
do in Rafts.....			207	4 32		
Lumber, Sawed, in Vessels....	110,925	17,887 61	72,664	5,236 45	44,971	2,644 24
do in Rafts.....	221	21 93	21,874	984 32		
Hoops.....	152	36 23	110	12 04	54	7 35

APPENDIX A.—Continued.

Canals, and the Amount of Tolls collected, &c.—Continued.

Burlington Bay Canal.		Ottawa Canals.		Rideau Canal.		St. Peter's Canal.		Newcastle District Canals.	
Tons.	Tolls.	Tons.	Tolls.	Tons.	Tolls.	Tons.	Tolls.	Tons.	Tolls.
	\$ cts.		\$ cts.		\$ cts.		\$ cts.		\$ cts.
31	5	0 42	8	0 30	.....	.....	.....	.....
1,268	373	25 61	1,321	100 96	.....	.....	.....	.....
76,898	1,2099	890 68	11,273	611 57	473	4 73	.....	.....
1,320	52	7 87	54	10 61	.....	.....	.....	.....
136	8	0 75	71	10 28	.....	.....	.....	.....
147	276	19 04	1	0 18	.....	.....	.....	.....
64	136	7 68	23	3 44	.....	.....	.....	.....
49	20	1 00	17	2 48	.....	.....	.....	.....
2
434	8	0 40	43	5 53	.....	.....	.....	.....
29	43	4 91	54	6 52	.....	.....	.....	.....
590	7	0 60	11	1 85	.....	.....	.....	.....
160	3	0 15	8	0 71	.....	.....	.....	.....
96	1	0 05	1	0 09	.....	.....	.....	.....
3	8	0 64	18	2 48	.....	.....	.....	.....
657	2	0 35	36	3 19	.....	.....	.....	.....
1,172	28	1 65	88	8 93	.....	.....	.....	.....
282	15	0 75	123	14 19	.....	.....	.....	.....
55	2	0 18	.....	.....	.....	.....
29	22	4 13	50	4 39	.....	.....	.....	.....
44	4	0 40	25	5 58	.....	.....	.....	.....
353	3	0 27	.....	.....	.....	.....
162	13	1 14	.....	.....	.....	.....
59
1,011	43	2 95	244	23 69	.....	.....	.....	.....
240	1	0 05	4	0 62	.....	.....	.....	.....
16	8	0 72	.....	.....	.....	.....
305	11	1 69	.....	.....	.....	.....
14
36	1	0 09	.....	.....	.....	.....
274	23	1 20	89	8 73	.....	.....	.....	.....
4,346	643	41 39	682	79 37	235	2 35	.....	.....
12,095	1,343	95 96	1,680	196 95	235	2 35	.....	.....
44	145	18 62	109	3 22	.....	.....	84	15 25
641	6,865	88 64	6,900	224 95	.....	.....	.....	.....
2,064	157,119	5,211 34	84,072	1,507 78	.....	.....	8,598	143 30
43,952	608	16 23	1,692	35 26	.....	.....	.....	.....
5	284,350	26,847 60	10,754	406 37	44	0 44	14,483	86 80
.....	1,296 01	161	5 45	.....	.....	.....	.....
.....	0 50	1	0 08	.....	.....	.....	.....

SUPPLEMENTARY

No. (A) 32.—STATEMENT of Traffic on the undermentioned

ARTICLES.	Welland Canal.		St. Lawrence Canals.		Chambly Canal.	
	Tons.	Tolls.	Tons.	Tolls.	Tons.	Tolls.
<i>Class No. 5.—Concluded.</i>		\$ cts.		\$ cts.		\$ cts.
Railway Ties, in Vessels	1,268	186 66	515	11 76	749	52 67
do in Rafts.....	13	1 00				
Masts, Spars, and Telegraph Poles, in Vessels.....	253	37 95	50	0 63	1	0 07
Masts, Spars, and Telegraph Poles, in Rafts.....			16,334	343 70	96	6 60
Square Timber, in Vessels.....	65,247	9,737 58	5,815	292 13		
do in Rafts.....	1,414	61 49	17,884	448 60	485	48 44
Woodenware and Wood partly manufactured.....	242	62 05	364	128 95		
Shingles.....	371	194 87	19	4 17	5	1 92
Split Posts and Fence Rails in Vessels.....	1	0 10	12	3 00		
Split Posts and Fence Rails in Rafts.....						
Saw Logs.....	8,628	447 65	16,742	382 60		
Staves and Headings, Barrel..	79	10 10	1,439	111 75		
do do Pipe.....	6,982	1,307 55	2,386	299 40		
do do W. India.....	1,199	224 29	886	133 20		
do do Salt Barrel	38	5 40				
Traverses.....			14,222	37 00	20	0 40
Hop Poles.....			635	24 00		
Total Class No. 5.....	258,045	33,317 43	255,060	11,072 27	47,047	2,778 06
<i>Special Class.</i>						
Kryolite or Chemical Ore.....	91	4 55	632	31 60		
Iron Ore.....	23,605	1,180 25			8,429	421 45
Stone unwrought, not suitable for cutting.....	13,872	795 37	1,194	80 25	235	17 00
Ice.....	13,175	658 75				
Total Special Class.....	50,743	2,638 92	1,826	111 85	8,664	438 45
Total Freight and Tolls.....	1,071,075	208,789 27	652,709	76,006 75	203,697	20,486 57
Timber and other Wood, Free.	450	21 90				
Wheat, Corn, Flour, Iron, Salt, Coal, &c., Free.....	28,285	4,463 30	294,829	33,829 37	4,729	467 57
Grand Totals, Passengers and Tonnage of Vessels not included.....	1,099,810	213,274 47	947,538	109,836 12	208,426	20,954 14

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st December, 1876.

APPENDIX A.—Continued.

Canals, and the Amount of Tolls collected, &c.—Continued.

Burlington Bay Canal.		Ottawa Canals.		Rideau Canal.		St. Peter's Canal.		Newcastle District Canals.	
Tons.	Tolls.	Tons.	Tolls.	Tons.	Tolls.	Tons.	Tolls.	Tons.	Tolls.
	\$ cts.		\$ cts.		\$ cts.		\$ cts.		\$ cts.
894		1,324	182 25	1,870	140 13			182	8 88
		70	2 63						
3				12	0 38			225	2 34
6,600		2,444	35 07	1,648	70 84				
18		3	0 40	76	11 10				
		164	53 55	185	51 74			70	7 43
		22	3 41	95	13 88			67	8 88
		1	0 13	3	0 32				
		1,859	42 83	4,703	107 38			4,329	29 90
50		170	10 20	703	35 95				
44									
		1,267	6 83	7,080	78 26			92	1 15
				812	58 00				
10,358		500,368	33,816 24	120,929	2,753 98	44	0 44	28,130	803 93
		120	6 00	1,752	87 60			3,682	36 82
				18	0 27				
		120	6 00	1,770	87 87			3,682	36 82
99,351	3,595 47	513,930	39,787 62	135,652	5,272 09	752	32 82	31,812	633 25
		551	37 93	2,150	53 78				
99,351	3,595 47	514,481	39,825 55	137,802	5,325 87	752	32 82	31,812	633 25

SUPPLEMENTARY APPENDIX A.—Continued.

No. (A) 34.—STATEMENT showing the Amount of Tolls accrued each Month during the Season of Navigation ended December, 1876.

Canals and Offices.	April.	May.	June.	July.	August.	September.	October.	November.	December.	Totals.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
WELLAND CANAL.										
Chippawa	0 84	12 49	41 70	5 28	2 34	51 80	14 50	11 30	.....	140 25
Colborne	1,722 12	15,531 68	22,040 06	20,634 16	25,442 65	22,334 88	15,308 25	17,396 44	169 01	140,570 85
Daibousie	3,646 67	6,562 48	11,086 21	6,381 19	9,035 23	8,420 52	10,336 48	6,081 70	231 35	61,791 83
Dunnville	48 93	117 50	112 51	46 05	76 07	0 25	26 10	135 09	.....	575 30
Maitland	93 73	228 46	200 93	200 93	112 55	50 82	220 07	212 37	.....	1,245 59
Robinson	200 39	424 52	301 01	298 56	267 61	388 56	326 53	288 13	45 50	2,540 81
St. Catherine's	83 34	228 52	231 37	260 75	224 00	292 98	389 83	153 60	0 25	1,924 64
Total, Welland Canal	5,796 02	23,105 65	33,973 92	27,826 92	35,160 45	31,588 81	26,621 76	24,278 63	437 11	208,789 27
ST. LAWRENCE CANALS.										
Beauharnois .....	.....	290 34	360 76	215 90	316 78	342 82	570 74	342 70	.....	2,440 04
Coruwall .....	.....	2,857 46	3,488 53	3,500 55	4,030 71	3,217 30	4,870 46	2,057 40	3 05	24,025 46
Edwardsburg .....	.....	112 04	64 13	71 23	139 22	60 00	97 10	73 62	8 02	615 36
Kingston .....	.....	4,316 71	3,059 66	1,152 08	2,224 12	932 57	1,853 33	615 71	.....	14,064 18
Laehine .....	.....	399 08	356 10	456 07	746 89	777 40	901 19	314 85	.....	3,951 58
Montreal .....	.....	2,946 30	6,159 13	5,498 19	5,082 94	4,060 31	4,301 98	2,861 28	.....	30,910 13
Total, St. Lawrence Canals .....	.....	10,921 93	13,498 31	10,894 02	12,540 66	9,380 40	12,594 80	6,165 56	11 07	76,006 75
CHAMBLEY CANAL.										
Chambley .....	.....	382 55	516 71	669 76	736 17	455 49	773 01	995 06	.....	4,528 75
St. Johns .....	.....	2,965 68	1,654 94	3,170 68	1,866 18	1,777 99	2,174 70	1,836 76	.....	15,446 93
St. Ours .....	.....	41 20	65 43	80 13	69 26	74 26	78 45	103 16	.....	510 89
Total, Chambley Canal .....	.....	3,389 43	2,237 08	3,920 57	2,670 61	2,307 74	3,026 16	2,934 98	.....	20,486 57

	44 64	391 30	589 88	688 73	647 04	453 64	453 60	302 54	14 10	3,595 47
BURLINGTON BAY CANAL.										
Hamilton										
OTTAWA CANALS.										
Ottawa	1,986 80	4,739 65	3,512 66	3,200 60	2,403 37	2,146 35	1,720 25	19,719 68		
Carillon	51 68	72 23	206 66	441 27	105 19	101 64	111 88	1,090 55		
Grenville	670 79	2,315 37	2,630 00	2,768 99	2,548 07	2,849 87	2,184 02	15,967 11		
St. Annes	295 17	262 11	398 74	491 87	436 79	721 64	403 96	3,010 28		
Total, Ottawa Canals ..	3,014 44	7,389 36	6,748 06	6,902 73	5,493 42	5,819 50	4,420 11	39,787 62		
RIDEAU CANAL.										
Kingston Mills	367 39	454 36	378 40	309 43	285 73	336 27	254 28	2,385 86		
Ottawa	346 47	622 15	377 77	284 37	234 07	213 96	207 85	2,358 25		
Smith's Falls	47 05	87 26	91 29	46 93	88 10	123 82	43 53	537 98		
Total, Rideau Canal.....	760 91	1,163 77	847 46	640 73	607 90	674 05	505 66	5,272 09		
ST. PETER'S CANAL.										
St. Peters.....		32 82								32 82
NEWCASTLE DISTRICT CANALS.										
Bellevue.....		59 50	41 71	61 08	34 88	71 39	14 00	282 65		
Peterborough		20 50	42 00	59 00	39 50	12 00	3 50	176 50		
Hastings		19 75	12 53	42 39	70 31	29 12		174 10		
Total, Newcastle District Canals		99 84	96 24	162 47	144 69	112 51	17 50	633 25		
Grand Total.....	5,840 65	41,583 66	51,022 00	58,724 69	49,976 60	49,302 38	38,621 98	354,003 84	533 89	

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st December, 1876.

SUPPLEMENTARY APPENDIX A.—Continued.

No. (A) 85.—GENERAL STATEMENT showing the Number, Tonnage and Nationality of Vessels passed through the Canals during the Season of Navigation ended 31st December, 1876, and the Tolls collected thereon.

VESSELS.	Total Number.	From Canadian to Canadian Ports.		From Canadian to United States Ports.		From United States to United States Ports.		From United States to Canadian Ports.		Tons.		Total Tons.	Amount of Tolls. \$ cts.
		Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.		
WELLAND CANAL.													
Canadian Vessels, steam.....	642	55,128	28,842	9,911	11	.....	.....	22	32,547	65,061	61,400	126,461	2,882 28
do sail.....	2,116	102,933	70,574	107,534	5,901	.....	251	6,638	153,196	217,105	228,922	446,027	8,743 76
Total Canadian	2,758	158,061	99,416	117,445	5,912	.....	251	6,660	184,743	282,166	290,322	572,488	11,426 04
United States Vessels, steam.....	561	322	327	12	533	76,935	76,018	357	1,570	76,786	78,448	155,234	3,858 59
do sail.....	1,470	1,305	662	22,868	2,973	177,346	110,531	3,410	92,388	204,929	206,554	411,483	9,146 90
Total United States	2,031	1,627	989	22,880	3,506	253,441	186,549	3,767	93,958	281,715	285,002	566,717	13,005 49
Grand Total, Welland Canal..	4,789	159,688	100,405	140,325	9,418	253,441	186,800	10,427	278,701	563,881	575,324	1,139,205	24,431 53
ST. LAWRENCE CANALS.													
Canadian Vessels, steam.....	3,107	226,948	174,327	5,415	463	244	.....	244	10,468	232,851	185,258	418,109	5,122 12
do sail.....	5,689	494,202	350,326	2,017	497	24	49	312	9,523	496,855	360,395	856,950	8,718 95
Total Canadian	8,796	721,150	524,653	7,432	960	268	49	556	19,991	729,406	545,653	1,275,059	13,841 07
United States Vessels, steam.....	562	459	501	7,648	96	7,509	7,800	329	9,953	15,945	18,350	34,295	365 55
do sail.....	1,169	6,968	11,922	8,796	6,484	341	423	60,821	9,324	76,926	28,153	105,079	1,177 06
Total United States	1,731	7,427	12,423	16,444	6,580	7,850	8,223	61,150	19,277	92,871	46,503	139,374	1,542 61
Grand Total, St. Lawrence Canals.....	10,527	728,577	537,076	23,876	7,540	8,118	8,272	61,706	39,268	822,277	592,156	1,414,433	15,383 68

CHAMBLY CANAL.													
Canadian Vessels, steam.....	460	27,563	27,257	329	.....	.....	.....	.....	1,175	27,892	28,432	56,324	272 41
do sail.....	869	12,948	11,675	9,758	.....	.....	.....	84	36,721	22,790	48,396	71,186	1,248 30
Total Canadian	1,329	40,511	38,932	10,087	.....	.....	.....	84	37,896	50,682	76,828	127,510	1,490 71
United States Vessels, steam.....	6	.....	.....	82	.....	.....	.....	.....	299	82	339	421	6 44
do do sail.....	1,140	307	440	18,339	.....	.....	.....	.....	70,495	18,646	74,033	92,679	1,281 77
Total United States	1,146	307	440	18,421	.....	.....	.....	.....	70,794	18,728	74,372	93,100	1,288 21
Grand Total, Chamblay Canal.	2,475	40,818	39,372	28,508	.....	.....	.....	84	108,690	69,410	151,200	220,610	2,778 92
BURLINGTON BAY CANAL.													
Canadian Vessels, steam.....	627	74,758	74,992	.....	379	.....	.....	.....	.....	75,665	75,371	151,036	3,020 91
do sail.....	287	7,122	13,013	.....	14,752	.....	.....	.....	229	26,382	27,994	54,376	543 86
Total Canadian.....	914	81,880	88,005	.....	15,131	.....	.....	.....	229	102,047	103,365	205,412	3,564 77
United States Vessel, steam.....	4	.....	.....	.....	158	.....	.....	.....	.....	158	158	316	6 32
do do sail.....	13	.....	.....	.....	819	.....	.....	.....	.....	1,372	1,066	2,438	24 38
Total United States.....	17	.....	.....	.....	1,007	.....	.....	.....	.....	1,530	1,224	2,754	30 70
Grand Total, Burlington Bay Canal.....	931	81,880	88,222	.....	16,138	.....	.....	.....	229	103,577	104,589	208,166	3,595 47
OTTAWA CANALS.													
Canadian Vessels, steam.....	1,553	32,620	37,386	.....	459	.....	.....	.....	.....	32,620	37,845	70,465	509 27
do do sail.....	2,590	23,634	154,442	.....	27,811	.....	.....	.....	.....	23,634	182,253	205,887	2,735 45
Total Canadian.....	4,143	56,254	191,828	.....	28,270	.....	.....	.....	.....	56,254	220,098	276,352	3,244 72
United States Vessels, steam.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
do do sail.....	831	7,332	1,802	.....	51,456	.....	.....	.....	.....	14,719	53,258	67,977	1,430 43
Total United States.....	831	7,332	1,802	.....	51,456	.....	.....	.....	.....	14,719	53,258	67,977	1,430 43
Grand Total, Ottawa Canals.....	4,974	63,586	193,630	.....	79,726	.....	.....	.....	.....	70,973	273,356	344,329	4,675 15

SUPPLEMENTARY APPENDIX A.—Continued.

No. (A) 35.—GENERAL STATEMENT showing the Number, Tonnage and Nationality of Vessels passed through the Canals, &c.—Continued.

Vesse. s.	Total Number.	From Canadian to Canadian Ports.		From Canadian to United States Ports.		From United States to United States Ports.		From United States to Canadian Ports.		Tons.		Total Tons.	Amount of Tolls, \$ cts.
		Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.		
RIDEAU CANAL.													
Canadian Vessels, steam.....	703	13,618	18,579							13,618	18,579	32,197	422 17
do sail.....	2,047	55,225	69,899							55,225	69,899	125,124	1,097 68
Total Canadian.....	2,810	68,843	88,478							68,843	88,478	157,321	1,519 85
United States Vessels, steam.....													
do sail.....	80	52	52							52	52	104	1 50
Total United States.....	86	1,275	4,950							1,275	4,950	6,173	56 81
Grand Total, Rideau Canal.....	2,896	70,118	93,480							70,118	93,480	163,598	1,578 16
ST. PETER'S CANAL.													
Canadian Vessels, steam.....	33	582	683							582	683	1,265	25 30
do sail.....	33	582	683							582	683	1,265	25 30
Total Canadian.....	33	582	683							582	683	1,265	25 30
NEWCASTLE DISTRICT CANALS.													
Canadian Vessels, steam.....	432	9,783	9,244							9,783	9,244	19,027	239 50
do sail.....	106	1,100	9,500							1,100	9,500	10,600	53 00
Total, Canadian.....	538	10,883	18,744							10,883	18,744	29,627	292 50
Grand Total, Newcastle District Canals.....	538	10,883	18,744							10,883	18,744	29,627	292 50

RECAPITULATION

VESSELS.	Total Number.		From Canadian to Canadian Ports.		From Canadian to United States Ports.		From United States to Canadian Ports.		From United States to United States Ports.		Tons.		Total Tons.	Amount of Tolls. \$ cts.
	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.		
CANADIAN VESSELS.														
<i>Steam and Sail.</i>														
Welland.....	2,758	158,061	99,416	5,912	.....	251	6,660	184,743	282,166	290,322	572,488	11,426 04	
St. Lawrence.....	8,796	781,150	524,653	7,432	960	49	556	19,991	79,406	545,653	1,275,059	15,811 07		
Chambly.....	1,329	40,511	38,932	10,087	.....	.....	84	37,896	50,682	76,828	127,510	1,199 71
Burlington Bay.....	914	81,880	88,005	15,131	.....	.....	20,167	229	102,047	103,365	205,412	3,561 77
Ottawa.....	4,143	56,254	191,828	28,270	.....	.....	.....	.....	56,254	220,498	276,552	3,244 72
Rideau.....	2,810	68,843	88,478	.....	.....	.....	.....	.....	68,443	88,478	157,321	1,519 85
St. Peters.....	33	582	683	.....	.....	.....	.....	.....	582	683	1,265	25 30
Newcastle District.....	538	10,883	18,744	.....	.....	.....	.....	.....	10,883	18,744	29,627	292 50
Total Canadian.....	21,321	1,138,164	1,050,730	134,961	50,273	268	300	27,467	242,859	1,300,863	1,314,171	2,645,034	35,404 96	
UNITED STATES VESSELS.														
<i>Steam and Sail.</i>														
Welland.....	2,031	1,627	989	22,880	3,506	186,549	3,767	93,958	281,715	285,602	566,717	13,005 49		
St. Lawrence.....	1,731	7,427	12,423	16,444	6,580	8,223	61,150	19,277	92,871	46,503	139,374	1,542 61		
Chambly.....	1,146	307	440	18,421	7,850	3,138	70,794	.....	18,798	74,372	93,100	1,288 21	
Burlington Bay.....	17	217	217	1,007	.....	.....	1,530	.....	1,530	1,224	2,754	30 70
Ottawa.....	831	7,332	1,832	51,456	.....	.....	7,387	.....	14,719	53,258	67,977	1,430 43
Rideau.....	86	1,275	5,062	.....	.....	.....	.....	.....	1,275	5,062	6,277	58 31
St. Peters.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total, United States.....	5,842	17,968	20,873	57,745	62,519	261,291	197,910	73,834	410,838	465,361	876,199	17,355 75		
Grand Total, Canadian & United States.....	27,163	1,156,132	1,071,612	192,709	112,832	261,559	198,210	101,301	426,888	1,711,701	1,809,532	3,521,233	52,760 71	

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st December, 1876.

SUPPLEMENTARY APPENDIX A.—Concluded.

COMPARATIVE STATEMENT of Grand Total Freight passed through the undermentioned Canals during the Seasons of Navigation, 1875-76, with the Amount of Tolls collected on the same, including Tolls on Vessels and Passengers.

CANALS.	From Canadian to Canadian Ports.		From Canadian to United States Ports.		From United States to United States Ports.		From United States to Canadian Ports.		Tons.		Total Tons.	Amount of Tolls. \$ cts.
	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.		
1875.												
Welland Canal	30,401	119,350	50,037	8,816	246,546	231,263	12,678	338,959	339,662	698,388	1,038,050	198,092 85
St. Lawrence Canals.....	135,065	622,667	9,664	18,437	842	3,676	33,861	23,428	239,432	668,208	907,640	73,996 79
Chambly Canal	7,595	8,335	76,945	.....	.....	.....	.....	149,242	84,538	157,577	242,115	23,658 14
Rideau Canal	119,230	44,152	.....	.....	.....	.....	.....	.....	119,230	44,152	163,382	5,784 76
Ottawa Canals	2,157	361,741	.....	133,496	.....	.....	100	.....	2,257	495,237	497,494	34,232 28
Burlington Bay Canal ..	2,091	38,957	.....	14,872	.....	.....	50,784	.....	71,695	53,829	125,524	4,439 02
St. Peter's Canal	3,982	14,134	.....	.....	.....	.....	.....	.....	3,982	14,134	18,116	792 78
1876.												
Welland Canal	41,394	128,323	35,550	6,114	239,713	249,102	12,092	387,522	328,749	771,061	1,099,810	208,789 27
St. Lawrence Canals.....	149,023	655,441	8,145	5,652	507	1,994	83,428	43,348	241,103	706,435	947,538	76,006 75
Chambly Canal	12,887	5,756	48,688	.....	.....	8,640	.....	132,455	61,575	146,851	208,426	20,486 57
Rideau Canal	105,349	32,453	.....	.....	.....	.....	.....	.....	105,349	32,453	137,802	5,272 08
Ottawa Canals	1,735	344,069	.....	168,647	.....	.....	30	.....	1,765	512,716	514,481	39,787 62
Burlington Bay Canal...	25,327	30,292	18	6,018	.....	.....	37,696	.....	63,041	36,311	99,351	3,595 47
St. Peter's Canal	149	603	.....	.....	.....	.....	.....	.....	149	603	752	32 82
Newcastle Dist. Canals.	31,672	140	.....	.....	.....	.....	.....	.....	31,672	140	31,812	633 25

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st December, 1876.

REPORT

ON

WEIGHTS AND MEASURES,

BEING

SUPPLEMENT No. II,

TO THE REPORT

OF THE

DEPARTMENT OF INLAND REVENUE,

1876.

Printed by Order of Parliament.



OTTAWA:

PRINTED BY MACLEAN, ROGER & CO., WELLINGTON STREET,
1877.

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SUPPLEMENT No. II.

TO THE

REPORT OF THE DEPARTMENT OF INLAND REVENUE

WEIGHTS AND MEASURES.

To the Honourable

The Minister of Inland Revenue.

SIR,—In continuation of the Report which I had the honour to submit on the 1st May, 1875, respecting the Inspection of Weights and Measures and Gas, I have now the honour to submit my third Report on the transactions in that branch of the Department, bringing down the details to 31st December, 1876.

1. I had hoped to have submitted this Report at an earlier date, but in consequence of the delay that occurred in obtaining returns from several of the Deputy Inspectors, the statistics could not be compiled.

FINAL ARRANGEMENTS AS TO INSPECTION STANDARDS.

2. In obedience to instructions received from the Hon. Mr. **Commissioner's visit, to London in 1875.** Geoffrion, I proceeded to London, leaving Quebec on the 17th July, 1875, for the purpose of settling some disputes which had arisen respecting certain damages received by the gas and other standards during their transit to Canada, and also for the purpose of completing arrangements as to the adjustment and verification of the Official and Inspection Standards then in process of construction.

3. The objects of my mission were satisfactorily accomplished, the manufacturers making such reduction in their charges as covered the loss which the Department would otherwise have sustained, and they sent an agent to Canada who, at their expense, had the necessary repairs and adjustments completed.

Present
equipment
completed.

4. As the equipment of this service has been completed to the extent at present considered necessary, I have prepared a schedule of the whole equipments purchased up to this date, which will be found in Appendix I.

50-lb. iron
standards in
addition to
the standards
previously
estimated for.

5. It will be observed that a large number of iron 50-pound standards have been purchased, which were not included in my first estimates, but the necessity for which was discovered before the work of inspection had been commenced. They are necessary for the verification of weigh-bridges and large platform scales. For this purpose a considerable number of standard weights are required.

6. The total number of 50-pound iron standards already purchased is 4,100, or 102½ tons. These were furnished by Mr. Fleck, of Ottawa, at \$1.42 per standard, or \$56.80 per ton. An attempt was made to procure them from parties at a distance, who tendered at a somewhat lower rate than Mr. Fleck, evidently in ignorance of the character of the work required, but the first delivery showed that the adjustment of these weights would have to be made under the eye of the Department, and that this alone would cost a very large portion of the contract price. The first delivery was rejected, and the contract was then given to Mr. Fleck, who made the adjustments in his own workshops in this city, and the verification was conducted by the operatives of this Department without difficulty.

7. As the cost of these iron weights was not included in previous estimates, the payment of \$5,822 disturbed my calculations to that extent.

Verification of
standards at
Westminster.

8. The whole of the Dominion Departmental, Official, and Inspection Standards, except those above referred to, both for weights and measures and gas, were verified at the Standards Department at the Board of Trade, Westminster. After full consideration this was believed to be the best arrangement, as they were all made in London, and had they been sent to Canada before being verified skilled persons must have been employed for their verification; and when adjustment was found necessary either the standards must have been sent back to London or skilled mechanics possessing special qualifications, as well as special tools suited to the purpose, must have been procured—all at no inconsiderable cost.

9. The number of standards verified as above mentioned is as follows: Number verified.

	Dominion Standards.	Departmental Standards.	Official Standards.	Inspectors Standards.	Total.
Weight...	7	172	660	4,020	4,859
Length...	4	9	—	100	123
Capacity	3	27	—	700	730
To which add Gas Standards.....					96
Total.....					5,808

10. The assistants of the Warden of Standards were paid for the service thus rendered the sum of £320 stg., which amount was settled upon the representation of the Warden, and in accordance with the memorandum made by Mr. Chaney, Chief Clerk of the Department, which will be found in Appendix II., but as yet no payment has been made to either the Warden or his deputy, who undoubtedly had considerable work imposed upon them by the verifications which were carried on under their immediate and active supervision, and who, as I am informed, have been remunerated by other colonial and foreign Governments for similar services Cost of verification at Westminster.

11. I did not, however, consider myself authorized to make any payments for services of this nature, as they had never been submitted for the consideration of the Minister nor included in any estimate.

COST OF EQUIPPING INSPECTION OFFICES.

12. In Appendix III. will be found a summary statement of the cost, including transportation, of the equipment sent to each Inspection division, as also of the cost of office furniture, fittings, &c. From this statement it will be seen that out of the one hundred sets of Inspection Standards, 78 Inspectors had received their equipments prior to January 1st, 1877, and at that date there remained 10 divisions still to be equipped. Number of Inspection Divisions equipped.

13. The divisions yet to be established in the Provinces of Prince Edward's Island and British Columbia, probably five or six, are still to receive their equipment. This will bring the number of divisions up to 94, and will leave in stock five sets of instruments, which will be available for the equipment of additional divisions if found necessary, or for making good any losses that may occur. Number of Inspection Divisions.

Loss of standards by fire at St. Hyacinthe. 14. I may here mention that in the unfortunate conflagration at St. Hyacinthe a complete set of standards and weighing apparatus were lost.

Dates at which inspection was commenced in each division. 15. In Appendix III. will also be found the dates at which the several offices for Inspection of Weights and Measures were opened for business. The date at which the actual work of inspection was commenced, with other information, to which reference will be made.

Explanation of delay in commencing inspection in some of the divisions. 16. In addition to the offices in operation as above, there are nine Deputy Inspectors, who have been appointed, but who had not as yet yet been placed in a position to commence work when the return was closed. This delay has been caused by various circumstances, but mainly by the delay in obtaining suitable offices without incurring an unreasonable charge for rent. In many cases the rent for which offices have ultimately been obtained is less than half what was first proposed, and as this item of charge relates to about eighty places the charge for rent is in the aggregate an important item, especially as the leases generally extend over several years. It was therefore necessary to use all possible precaution for keeping this charge as low as is consistent with obtaining the necessary accommodation.

17. To the above cause of delay it may be added that as it was decided to make the subdivisions at once, the labour of organizing so many Inspection Districts, was greater than the Department, with the assistance then at its disposal, was able to accomplish as speedily as could have been wished.

Cause of irritation at operation of the law. 18. In attempting to give effect to the law in every quarter of the Dominion at the same time, whatever was obnoxious or objectionable in the regulations made under it, was everywhere felt; and as a law of this character necessarily touches every business man, its enforcement could hardly fail to cause a wide spread irritation. For no matter how perfect the law may be, or how necessary its provisions, it will almost infallibly cause annoyance to those subjected to its operation.

BALANCES WITH EQUAL ARMS.

Regulations by O. C., 26th July, 1875, as to ordinary balances. 19. The regulations established by the Order in Council of 26th July, 1875, (see Appendix IV), respecting ordinary balances do not require much comment. They were framed with a view to insuring that before a balance is admitted to verification it shall be ascertained that the principles essential to its truth have not been violated in its

construction. So far as I know, there is but one of the regulations that has caused any dissatisfaction, and that dissatisfaction has been confined to those who have in stock or in use balances obnoxious to the rule. This rule relates to the appendage of a balance ball attached to the end of the beam which carries the pan in which the weights are placed.

20. This balance ball has been condemned in the principal commercial cities of England as being calculated to facilitate fraud, and as being quite unnecessary for the purpose for which it is ostensibly applied, that is to balance the scales. As usually constructed, it consists of a brass ball which is sometimes made to assume a very ornamental shape. It is hollow, weighs from half a pound to a pound, and will also hold from half a pound to two pounds of shot. It can be readily opened by unscrewing it, and the quantity of shot increased or diminished at pleasure. It is attached to the arm of the beam by a hook, and can be altogether removed when desired.

Balance ball
with equal
armed
balances.

21. From the above description it will, I think, be quite evident that those who use such scales will have no difficulty in removing the whole or a part of the shot from the interior of the ball or in removing the ball altogether, and as not one customer in a thousand would think of testing the equilibrium of the beam without weights or load the load weighed would be deficient of the true weight by the weight of shot removed from the ball or by the whole weight of the ball if that is taken off, and inasmuch as with its contents it weighs, as I have said, from one to three pounds, the loss to the buyer may assume very grave proportions, and with reference to the small buyers its use is more dangerous than the use of light weights. That its use is unnecessary is quite obvious, for the weight necessary for balancing the opposite pan could as well be permanently attached to the pan that carries the weights as take the form of the balance ball.

OPINIONS EXPRESSED BY THE DOMINION BOARD OF TRADE.

22. The regulations established by the same order, especially in relation to weigh bridges, have occasioned more comment, and as the Dominion Board of Trade may be assumed to represent the opinions of the trading portion of the community, it may not be uninteresting to hear what that body had to say on the subject of Weights and Measures at its meeting in Ottawa last January, especially as its utterance may be assumed to indicate the feeling

Dominion
Board of
Trade.

of the public in relation to the law. The following is the resolution passed on that occasion :—

Resolution passed by.

“That this Board, while approving of the objects of the Weights and Measures Act, desires to represent to the Government that the inconvenience and charges which the Trade are put to in working of the Act are excessive, and that the yearly compulsory inspection, if enforced, should be at the public cost and not made a charge on the individual trader. Further, that there be recommended to the consideration of the Government the expediency of so modifying the law that provision shall be made for stamping two and five gallon wet measures, and that the shape of such measures of capacity may be conical instead of cylindrical.

23. It will be seen from the above that exception is taken to the law as administered only on two points. The one is that the tariff of fees is too high. The other is that we have refused to verify measures of a conical form and of two and five gallons capacity.

Summary of views entertained by Dominion Board of Trade.

24. On reading over the speeches of those who spoke on the subject, as officially reported, I find that one of the speakers alluded to two or three other points. His views were not embodied in the resolution, but may nevertheless be referred to. The whole may then be classified thus :—

- (a) Fees charged are excessive.
- (b) Merchants are put to inconvenience.
- (c) Charges for a second and all subsequent inspections should be at the public cost.
- (d) Two measures of capacity of special form should be authorized.
- (e) Certain weighing machines which have not been admitted to verification should be so admitted.
- (f) For the convenience of grain dealers a sixty pound weight should be legalized.

Not necessary to amend law in order to give effect to those views.

25. None of the changes necessary for effecting all that is implied by the above, require any amendment of the law. They may be dealt with by the Governor in Council.

FEES FOR VERIFICATION.

26. As to the fees charged for verification they have been adjusted with a view to making the revenue from this service cover its cost. So far this result has not been attained, but that is more due to want of energy in some quarters as to the enforcement of the law than to the insufficiency of the fees. If the provisions of the Act are enforced equally over the whole Dominion, there will be no difficulty in making large concessions in the directions indicated in the the third item of objections above stated. But, if, in consequence of adverse influences, some localities are allowed to escape, to a large extent, the operations of the law, any reduction made in the fees cannot fail to have the effect of throwing a portion of the cost on the general public, a result which is suggested and approved by the third objection.

Fees designed to cover cost of inspection, but not yet sufficient to do so.

27. It has been suggested, that, in order to prevent imposition, the adjustment should be made by the Government Inspectors. Complaints as to the cost of adjustment have been made by persons who are under a misconception as to the law, and are under the impression that the mechanics who have undertaken to do this kind of work, and who have in some cases accompanied the Deputy Inspector on his tours are officers of the Government. As to such cases, explanations have been given and the provisions of the law have been pointed out. The inspecting officers have also been directed to make known as widely as possible that the Government takes no responsibility as to the adjustments.

Proposal to adjust by officers of Government.

28. It is abundantly evident that the adjustment of weights and measures and weighing machines could not be done by officers of the Government without doing great injustice to many parties, and giving occasion for greater complaints than have as yet been heard of, which would be more difficult to allay, because they would have a broader foundation in truth.

Inexpedient to make such an arrangement.

29. The amount of labour and mechanical skill necessary for the adjustment of similar sets of weights or of similar weighing machines is exceedingly variable. To adjust one might cost several dollars, or it might almost amount to a reconstruction of a balance, while to adjust another might not cost more than fifty cents. This being the case, a uniform tariff of fees would be a manifest injustice. It would, moreover, be a premium for submitting worn-out and dilapidated articles, that would cost more to rehabilitate than they would be worth. To refuse to adjust them would assuredly raise an outcry against the officer.

Schedule of fees for adjustment could not be equitable.

Charges for adjustment, if fixed by Inspector, would cause dissatisfaction.

30. A fixed schedule of fees for adjustment is therefore out of the question; but a variable one, subject to the ever-varying opinions of the respective Inspectors, would be still more objectionable and would turn upon the officers of the Department with greatly magnified intensity all the dissatisfaction that is now vented upon the individual adjuster. The Inspectors would be accused of extortion for their own benefit, and if the charges were made in proportion to the time occupied, the Inspector would be accused of laziness and of incompetence.

31. But this is another reason why the performance of the work by Inspectors should not be permitted. Nine-tenths of the people submitting their weights, measures, &c., for verification, would, if a charge were made for adjustment, assert that no adjustment was required, and it would be exceedingly difficult, I may say impossible, to disabuse them of the notion that the verifier had asserted the incorrectness of the articles tested, in order that the adjuster might make money out of them.

If done by same officer there would be a danger of its being slurred over.

32. There would also be the danger that if the adjuster and verifier were the same person—and especially if the adjustment were charged for by a fixed schedule of fees—that the work of adjustment would be slurred over and that the conscience of the verifier would be burthened in order to lessen the manual labour of the adjuster.

33. There does not appear to be any better reason for the Government undertaking the adjustment of weights, measures and weighing machines, than there is for its undertaking their manufacture.

No evidence that fees are more than sufficient.

34. In further reply to the complaints that the charges for verification are excessive, it may be stated, that at present, we have no evidence that they are more than sufficient to cover the expenses; if this should hereafter prove to be the case they should of course be reduced.

Cost of inspection for six months ending 31st December, 1876, and amount collected.

35. Making reference to the statistical table (Appendix III) it will be seen that for the half year ended 31st December, 1876, the total collections amounted to \$19,700, while the outlay was \$34,476. There was therefore a deficiency of \$14,776. But it will also be seen that in the Province of Ontario the cost has been \$16,310, while the collections were \$14,496. The deficiency therefore was only \$1,823. In some of the most important divisions of this Province, the inspection was not actually commenced until the year was somewhat advanced, in one case as late as November. In three other cases the work was not commenced until October, and in three

divisions no returns are included for the first half of the year. It is not therefore too much to expect, in so far as Ontario is concerned, that the small deficit shown for the first half of the year will be changed into a surplus before the end of the second half.

36. In the other Provinces it will be seen that from several divisions no returns had come in when the half year was closed, and that in others it was well into the half year before the work of inspection was commenced. It is possible, therefore, that the large adverse balance may be, if not altogether removed, considerably reduced before the 30th of June. This, however, will largely depend upon the vigour with which the inspection is pushed.

Expenses and collection in each Province

37. The following statement will show the financial result of the first half of the current fiscal year:—

	Expenses.	Receipts.
Ontario.....	\$16,319.41	\$14,496.75
Quebec.....	10,617.63	1,965.20
New Brunswick.....	2,613.98	811.95
Nova Scotia.....	4,152.87	2,426.85
Manitoba.....	772.70	.....
	<hr/>	<hr/>
	\$34,476.59	\$19,700.75

INCONVENIENCE CAUSED TO TRADERS BY INSPECTORS.

38. As to the inconvenience to which merchants are exposed, it is impossible to carry on the inspection without subjecting them to some trouble as well as cost. There have not been more than two, or at most three, complaints communicated to the Department of the deputy inspectors having caused unnecessary trouble, and in those cases the Department took immediate steps for preventing the repetition of the annoyance complained of.

Few complaints of being subjected to unnecessary trouble.

39. But it may have happened that much unnecessary annoyance has been caused which the parties affected by it have borne silently, and of which, therefore the Department has no knowledge. It would not be surprising if that has been the case. For it must be remembered that a large majority of the deputy inspectors, prior to their appointment, had had but scant opportunity for acquiring a knowledge of the duties they were appointed to perform, and therefore not unlikely to misconstrue the technical instructions communicated to them. The Department has used every effort to prevent or remedy misconceptions arising out of this cause, and it is believed,

Inspectors may have misconstrued instructions and so caused inconvenience which has been borne silently.

that, as its officers possess themselves of the nature of their duties, such causes of complaint will become more rare.

Twenty-seventh section of the Act not enforced as regards dealers in weights and measures.

40. The twenty-seventh section of the Act is so worded that the dealer in and the importer of weights, measures and weighing machines, as also the manufacturer of such articles is prohibited, not only from selling, but from *having in possession* any such articles unless they are inspected. This would have occasioned much annoyance and cost if it had been enforced; but, under the instructions of the Minister, the Inspectors were directed (see Appendix IV) not to enforce that part of the law, and it has accordingly remained in abeyance, pending the decision of Parliament as to its amendment.

MEASURES OF CAPACITY.

Department not informed that the trade desired measures of two and five galls.

41. Up to the passing of the resolutions above quoted, the Department had never received any intimation that the measures of capacity mentioned in it were required by the trade. As will be seen on reference to the Order in Council which establishes the multiples of the gallon that may be admitted to verification, a two gallon measure, *i.e.*, the peck, is already authorized, as is also the four gallon, or half bushel measure.

Two and four gallon measures have been legalized

42. It has probably been lost sight of, that, under the law, the measures of capacity are uniform, whether for wet or dry measure, but that is really one of the advantages obtained by the Act. Before the present law was passed, there were two legalized measures of capacity, the wine measure and the Winchester measure, which there is reason to believe have been used in many instances and specially in the milk trade, indifferently. Now the Winchester gallon is an approximation to the Dominion standard or Imperial gallon, while the wine gallon is only five-sixths of that measure.

They may be sufficient for the trade, and may be made conical.

43. Probably the two and four gallon measures will meet the requirements of the trade. If so, it is only necessary to legalize the conical form to which I see no objection, as it would obviously be an advantage in measures of that size, and such measures are not likely to be required, except in large cities, where the standards will be available for their verification.

Dominion Board of Trade took no exception to the Dominion standard of capacity.

44. As the Dominion Board of Trade did not, either by resolution or by the reported remarks of any of its members, make any reference to the standard of capacity, it may be assumed that no material inconvenience has been experienced in consequence of the change, which appears to have been generally accepted in the Province of

Ontario. It has also come largely into use in Montreal, and in other parts of the Province of Quebec, but only to a limited extent in the Maritime Provinces.

45. Appendix V will show that the total number of Dominion measures of capacity verified in the Dominion during the half year ended 31st December, 1876, was upwards of 37,000, of which there were in :—

Number of Dominion measures of capacity verified in each Province.

Ontario	27,484
Quebec	9,142
New Brunswick.....	168
Nova Scotia.....	856

46. A petition was presented, numerously signed, and professing to represent the opinions of the commercial community of St. John, New Brunswick, in which it was represented that the use of the standard gallon, while the use of the old wine gallon was also permitted, would open the door to endless differences and disputes.

Petition from St. John, N.B.

47. There is some force in this allegation of the petitioners. It is, however, the only representation on the subject that has come to the Department, and the obvious remedy for this danger is the general adoption of the established standard. This course has been followed in Ontario, and to a large extent in Quebec; and can at any time be brought about by the chief dealers in the principal business centres, whose action in the matter will be speedily followed by the smaller dealers, not only in the city itself, but in all places tributary to it.

Remedy for the difficulty complained of.

48. There is every reason for believing that long before the period allowed by law for the use of the wine gallon has expired, all measures of capacity, other than those which conform to the Dominion standard, will have gone out of use in Ontario, Quebec, Manitoba, and in British Columbia, and, it is to be hoped, that in the Maritime Provinces, a complete uniformity will have been effected by the time established by the Act.

Complete uniformity of measures of capacity desirable.

49. But it may be worthy of consideration whether the law should not be so amended as to terminate the permissive use of the wine gallon at once. This is advocated by some and although it might cause a temporary dissatisfaction, would effectually terminate all differences, and would most speedily bring about a feeling of satisfaction.

Immediate extinction of wine measure advocated by some parties.

Necessity for
legislation
fully estab-
lished.

50. Wherever the inspection has been practically in force, the advantage of establishing one standard for measures of capacity, in place of those previously legalized, has received many illustrations. The most forcible have occurred with reference to the milk trade; I say the most forcible, because that is a trade which in towns and cities comes to every one's door. It has been ascertained that milk has been sold in the same town indifferently by the wine measure, the Winchester measure and the old ale measure, by persons who are in happy ignorance as to the comparative value of the measure used, and who, in their simplicity, had been satisfied with the measures as offered for sale by irresponsible makers.

Diversity of
measures of
capacity
formerly in
use.

51. There are, moreover, in the Province of Quebec, a large number of French measures in use, which were legalized submultiples of the *minot*, thus further complicating the system. There has, therefore, been in use:—

The Winchester gallon of	268·8	cub. in.
The Wine gallon of	231·0	do
The Ale gallon of.....	282·0	do
And in Lower Canada a submultiple of the <i>minot</i> , known as the "pot," which approximates to the half gallon, and of which two are equivalent to about	293·3	do

Of the larger measures, there were:

The <i>minot</i> , of about.....	2,346	do
The Winchester bushel of.....	2,150·42	do
with their halves and quarters.		

From the above, it will be seen how unsatisfactory the practice has been, and how great the opportunity for error, uncertainty and fraud.

Cost of sub-
stituting
Dominion
measures for
those former-
ly in use.

52. It may not be out of place to refer here to the cost involved in substituting the Dominion measures for those heretofore in use. It was with reference to this that the law was made to tolerate the old measures until 1880. By that time there will be very few of the measures that were in use when the law was proclaimed fit to continue so, and it may further be stated, without fear of contradiction, that two-thirds of the old wine measures now used are unfit for use, by reason of indentations which reduce their capacity to the injury of the purchaser of goods measured by them.

53. The instances will be rare, therefore, where any real hardship will be inflicted from this cause, and when it does happen, it will only bear on those who are well to do, and who have provided themselves with measures of unusually good quality. In the smaller shops, where measures of inferior quality are in use, it is in the interest of their customers, who are usually working men, and their families, that the delapidated and unjust measures too often found in use, should be replaced by others that will insure justice to both parties.

There will be but few cases of real hardship.

54. In proposing the regulation as to the form and material of measures of capacity that should be admitted to verification two objects were aimed at:—

Regulations as to form and material of measures.

(a) To adopt a form that could be easily verified.

(b) To insure their construction of a material that would resist the stress of ordinary commercial use without materially changing their form.

55. When it is remembered that the verification of weights and measures requires the Deputy-Inspectors to travel over the whole country, visiting every village in which there are any shops, carrying with him the standards necessary for inspection purposes, it will be evident that it is important to reduce his standards to a minimum and especially to avoid if possible the carrying of the somewhat cumbersome standards of capacity.

Reasons for making such regulations.

56. To effect this the "*Portable Kit*," referred to in my second report on weights and measures, p. xvii, was designed. This apparatus weighs about 26 lbs. and contains everything that is necessary for ordinary inspection *provided the measures of capacity are made cylindrical*. They can then be verified by means of a divided brass rod adapted to that form of vessel.

"*Portable Kit*."

57. In view of the consideration above stated, and of the further consideration that measures of capacity as commonly made do not last for any great length of time, and that the verification would mainly affect those made to meet the requirements of the law establishing Dominion Standards it was believed that there would be no injustice in requiring the new measures to be made of a cylindrical form.

The regulations are necessary.

58. Some exception was taken to this form by parties who were under the impression that it would not be so convenient as the conical form, but this impression disappeared as soon as these parties

Form not objected to after was seen in use.

saw the improved measures in use. The conical form would without doubt be better for large measures used for measuring liquids, such as two gallons or upwards, but up to one gallon there is no doubt but the cylindrical form is in every respect the best, and I may here state that in France it is the only form used.

Restrictions
as to material.

59. As regards the material to be used, the only restriction is that it shall be of sufficient substance to resist the stress of ordinary wear and tear. An examination of the wretched specimens of tin measures that have been largely in use would satisfy any disinterested person that this restriction is absolutely necessary. Many measures were formerly made of sheet metal—usually tin plate—so thin that the slightest blow would indent them to the manifest loss of those purchasing goods measured by them. To such an extent had this mischief gone, that measures were found in use that had been reduced in capacity by these indentations as much as twenty per cent.

Nature of
material
admitted.

60. As the regulations now stand, the following material may be used for measures of capacity :

Bronze,
Cast Pewter,
Sheet Copper,
Sheet Brass,
Tin plate,
Iron plate, galvanized or plain,
Wood.

The thickness of the metal plates is denfied.

REGULATIONS RESPECTING WEIGH BRIDGES.

Regulations
as to weigh
bridges mis-
construed.

61. There has been, and probably continues to be, a good deal of misconception as to what is required in relation to weigh bridges and platform scales, and, indeed, as to weighing machines generally. One of the speakers at the meeting of the Dominion Board of Trade alluded to this question, which is, undoubtedly, a troublesome one to deal with, and the proceedings of the Department in relation thereto have necessarily been of a tentative character.

Regulations
made with
sole view to
prevent un-
just weighing.

62. The idea upon which all instructions in relation to the verification of balances, weigh bridges, and weighing machines generally, have been based has been to exclude from verification all such apparatus as may be used for facilitating fraudulent weighing or as from inherent defects of construction might cause false weighing. But there are so many descriptions of scales and weighing machines

in use that it has been found most difficult to frame a general regulation with such precision as will exclude all objectionable instruments without undue interference with some that are not objectionable.

63. Modifications of these regulations have been made from time to time by Departmental instructions, so as to remove any apparent hardship, and it is believed that no unreasonable delay has arisen in the removal of causes of just complaint.

Modifications found necessary.

64. The regulations respecting the verification of platform scales, as has already been stated, were made with a view to the protection of the vendor as well as the purchasers of goods weighed by them. The Order in Council in relation to this matter necessarily laid down general conditions as to the admission of this description of weighing apparatus to verification, and it became the duty of the Department to work out the details. The interpretation given to the Order in Council will be found in Circular 134, which is printed in Appendix IV, and I may here refer to the exceptions that have been taken to these regulations by some of the parties affected by them.

Regulations in O.C. general; details worked out by Departmental orders.

65. There has been some annoyance caused by confounding the balances with equal arms, which are referred to in § 2 of section A of the Order in Council, and which was intended to apply only to the ordinary balance provided with pans suspended below the beam from each extremity, with the equal armed counter scales, which have their pans above the beam described in section 1 (d) of Article III, Circular 134, and which require no tongue or pointer to indicate its equilibrium. When misconceptions of this kind have come to the knowledge of the Department, the Deputy Inspectors have been advised of the error.

Misconception of O. C. as to pointer on counter scales.

66. Next to the above, I may refer to the so-called "*Union Scale*," with two platforms, described in (a) of the paragraph above quoted. The upper platform of this scale is provided with a "scoop" for weighing sugar, tea and the like. As the scale is in equilibrium without the "scoop," a special counterpoise for it is provided. This counterpoise is a small disc, which is not likely to attract much notice, and there is reason to believe that it is frequently forgotten, sometimes designedly omitted. In either case, the customer is the loser of whatever weight it represents; that is, the weight of the "scoop," which varies from one to two pounds. Now a loss of that magnitude on say eight or ten pounds of tea or sugar represents a very grave percentage of loss, which, whether it arises

Certain kinds of Union scales so made as to facilitate light weight.

from intention or accident, the purchaser has a right to be protected against. Indeed the source of error above described is a more important matter than the greatest error that is likely to exist in either weights or measures of an ordinary description.

Side beam
for weighing
fractions of a
pound facili-
tates light
weight.

67. Next, I may mention the rejection of the scale figured at (c) in the paragraph of the Circular first quoted. This scale has a small supplementary beam, on which is suspended a moveable weight for indicating ounces, half ounces, and quarters. This supplementary beam is invariably towards the dealer, who, as a rule, is the weigher, and out of the view of the purchaser. Now, when it is considered that the smaller dealers, from whom the working classes usually purchase their supplies, or, in other words, the proprietors of what are known in England as "*Saturday night shops*," deliver to a great extent to the children of their customers, it will be seen how easy it is to deliver short weight. There would be no great difficulty in doing so even to adults who are not possessed of more than ordinary intelligence.

68. This is clearly a "facility for committing fraud" which should not be legalized. It is worse than the possession of light weights, for, while such a scale can weigh correctly, the dishonest trader can, without fear of detection, so use it as to cause all and more than all the loss to his customers that would arise from the use of light weights.

Paragraph
in O. C.
respecting
balance ball
on weigh
bridges
suspended.

69. That part of the Order in Council which prohibits the use of the moveable balance ball (Art. C, section 9), has occasioned much dissatisfaction, and, after consulting with the Minister, its suspension was ordered by a Departmental order, which is embodied in Note 6, to the last paragraph of Circular 134.

Use of balance
ball said to be
essential.

70. It is alleged that the use of the balance ball with platform scales is imperative, and that to prohibit its use is equivalent to prohibiting the use of the scales. In reply to this it may be answered that the use of the balance ball is avoided by manufacturers of weigh-bridges and platform scales, both in England and on the continent of Europe. Since, however, there is no question but its use is universal in America, it is necessary to admit it until gradually eliminated in deference to the reasons which can be urged against its use; and inasmuch as it can be shown that its use may be dispensed with without any real inconvenience, and that its retention is a fruitful source of error, it is not unreasonable to hope that the day is not far distant when weighing apparatus will

be offered to the Canadian trader that will be free from the defects which make the balance ball at the present moment a necessity.

71. In the meantime it is admittedly possible to limit the effect which the balance ball can have on the accuracy of the scale without causing the inconvenience, of which the trade have complained. I have had some communication with Messrs, Fairbanks on the subject, and I submit, after carefully considering the reply to my enquiry, that in amending the Order in Council it should be provided that the balance ball shall be so arranged that it cannot affect the weighing by the scale beyond a certain percentage of the weight of the platform.

Proposal to limit effect of balance ball.

72. This suggestion is based upon the consideration that if a weigh-bridge is properly constructed, the circumstances that are alleged to make the means of adjustment necessary, cannot affect any other part of the machine than the platform. These circumstances, so far as they have been stated to me, are:—

Circumstances which are said to make the balance ball necessary.

- (a.) The wear to which the platform is subjected by ordinary use.
- (b.) The accumulation of dirt, snow, ice, &c.
- (c.) With reference to wooden platforms, the drying of the wood in hot weather, and the absorption of wet in damp, rainy weather.

73. With reference to (a) it is clear that the change in the weight of the platform from this cause will be a very slow process, and it may be doubted whether an annual adjustment would not fully meet the case. However that may be, it is certain that a very limited movement of the balance ball will be sufficient to compensate it.

Change of weight in platform by ordinary wear.

74. The accumulation of dirt, snow and ice may be allowed to go to any extent, or it may be confined within very narrow bounds. When the weigh-bridge is under cover and is kept ordinarily clean, the error caused by the accumulation of dirt will be a trifling affair and dependent upon the degree of cleanliness observed by the warehouseman or other person in charge. If it is exposed to the weather, the amount of error caused is likely to be greater than any balance ball can compensate, unless a good deal of trouble is taken to remove the snow before it melts, or to clean off the accumulation of dirt brought on the platform by horses' feet, the wheels of vehicles weighed with their loads, or by cattle when used for weighing live stock. In such cases there are three methods by which the excess

Accumulation of snow, ice and dirt.

sive weight of the platform may be rectified: By changing the weight of the "balance box" or permanent counterpoise; by cleaning the platform sufficiently to bring the error within the remedy afforded by the balance ball; by taking the tare and deducting it from the gross weight, as is done with reference to the sleigh or other vehicle weighed with the load.

"Balance box" should not be tampered with.

75. That the method last mentioned is the one most likely to insure equitable weighing, there can be no manner of doubt, but it is probable that the second method will be most commonly adopted. The first I submit, in the interest of the purchaser of the load weighed, should be strictly prohibited, for I hold that if it is permitted to tamper with the weight of the "balance box" or permanent counterpoise, the way would be opened for very great error both of an intentional and accidental nature. The permanent counterpoise should, in the interest of the public, be a fixed quantity and it should be stamped.

Change by absorption of wet by wooden platforms

76. The remaining cause of error (c) is likely to be of frequent recurrence, but its amount is confined within comparatively narrow limits, and its utmost quantity is measured by the weight of water which a dry pine platform will absorb during any spell of wet weather. I have heard this weight stated so variously and at such large quantities that I am led to believe there has never been any accurate observations made on the subject. The reasonable course would, I submit, be to adjust the balance when the platform is dry, to confine the operation of the balance ball in either directions within a reasonable limit, and when, owing to the unusual duration of wet weather, the limit of the balance ball is exceeded, the weighmaster should take the tare as above suggested.

Remedy

77. If the above views are accepted, it remains to decide upon some regulation as to what shall be the limit of the effect which the balance ball shall be allowed to have. This limit may be expressed by stating that its utmost movement shall not affect the equilibrium of the scale to a greater extent than a fixed proportion of the utmost load which the moveable counterpoise can weigh on the graduated arm.

Maximum error may be thereby limited.

78. By such a regulation as this, the maximum error that can be caused by the designed or inadvertent movement of the balance ball will be known, and if that maximum effect is inscribed on some conspicuous part of the scale, all parties interested in the weighing, will have sufficient notice to put them on their guard.

79. I come now to the consideration of that part of the regulation Regulations as to counterpoises. which affect the counterpoises used with weigh-bridges. These regulations may be summarised as requiring :

- (a.) That the counterpoise shall be either an authorised sub-multiple of an even multiple of the pound; that is, either one, two, three or more pounds, or a half, a quarter or an eighth of the pound.
- (b.) That they shall have their actual weight distinctly marked on them; as, also the load they are to "draw" or indicate on the platform.
- (c) That provision shall be made for incising the stamp.

80. Unless it is desired to multiply the Inspection Standards to an unlimited extent, and greatly increase the cost and difficulty of inspection, there must be some limit placed to the denomination of weights admitted to verification; and I think it will be admitted by every one acquainted with the exigencies of the case, that it is quite easy to confine the counterpoise to the denominations indicated above. Necessary to avoid undue multiplication of standards.

81. But it has been ascertained that a good many scales have been sold, usually of an inferior character, that do not come up to the requirements of this regulation. As to these scales when presented for verification by parties who had them in use before the inspection was fully established in the Division in which they are submitted, it is proposed to waive the objection, and, pending a decision, the regulation has to that extent been suspended. Scales that do not conform to regulations admitted under certain conditions.

82. But as regards scales introduced into Canada, or manufactured therein, after the inspection has been completely established, it is submitted that this regulation as to the counterpoise should be maintained. Scales hereafter made or imported should conform to regulations.

83. The importance to the general public of having the actual weight of each counterpoise and the load it is made to indicate on the platform legibly marked thereon, is greater in relation to the counterpoise weights used with platform scales than in relation to ordinary weights in the same proportion as the weight bears to the load; for the substitution of an erroneous counterpoise affects the accuracy of the weights, not alone to the extent of the error of the weight, but to the extent of that error multiplied by the ratio of the counterpoise to the load weighed by it. Thus, an error of half an ounce in the weight may produce an error of fifty or even five hundred Importance to general public of carrying out regulations.

ounces in the load. For this reason, it has been impressed on the Inspectors that weights used as counterpoises with platform scales should be verified with even greater care than ordinary weights.

Compliance
necessary to
justify stamp-
ing.

84. In order, therefore, to justify the Inspector in stamping weights of this description, it is necessary that there should be no chance of error as to what they are intended to be. There should be no room for doubt on this point; for, unless the owner or maker is bound by some tangible evidence as to his intention, the door would be opened to endless evasions.

Provision for
receiving
stamp neces-
sary.

85. Unless some special provision is made for receiving a stamp, it would of course be impossible to stamp an ordinary weight made of cast iron. No punch can be made to give a legible impression on the hard skin of cast iron and endure for any considerable time. Hence the necessity of providing in iron weights a plug of soft metal. But this was objected to, because the lower denominations of counterpoises are quite thin—so thin that there is not sufficient substance wherein to insert the soft metal, unless it is made to take the form of a "rivet." There was also an objection to drilling the thicker counterpoises for the insertion of the soft metal plug. As a compromise it was arranged that the owners or manufacturers should remove from a small area of the surface of the counterpoise the hard skin, so as to admit of stamping the iron itself. This arrangement is quite satisfactory to the manufacturers; but as weights already adjusted cannot be so dealt with without reducing their weight below the standard, I see no alternative but to require the alternative arrangement for receiving the stamp to be made.

Regulations
in other coun-
tries more
stringent
than in
Canada.

86. It has already been observed that the regulations made by the Department have necessarily been of a tentative character. This has been more especially the case in reference to the weigh bridges and platform scales. As to this branch of the subject, I could find but little in the practice of other countries that could be recommended for adoption here; for if the regulations which are in force in France and Germany respecting this description of weighing apparatus were in force in Canada, hardly a weigh bridge or platform scale now in use could be admitted to verification. In the United Kingdom the several municipalities or certain corporations have vested rights in relation to the stamping of weights and measures, so that there is no general law or regulation to which I can refer on this subject; but I can state, with safety, that in Manchester, Birmingham and Liverpool, a very large proportion of the class of weighing apparatus, used in Canada, would be condemned; and justly so,

for they are capable of being so used as to inflict a very large measure of injustice on the purchasers of goods weighed by them.

87. It would not be difficult to multiply evidence of this fact. I have at this moment, on my table, a scale in very common use; one of a description much eulogised as the very thing for small traders of limited means, as being very cheap, and as weighing with sufficient accuracy for all practical purposes. The degree of reliance that can be placed on these recommendations may be estimated by the fact that, with a common screw driver, this scale can, in one minute, be so altered that it will weigh either light or heavy to the extent of one ounce in the pound, according as the weights are placed on one side or the other of the pan; or if the weights are placed in the centre, it is capable of weighing with sufficient accuracy, while, without any load, it is in perfect equilibrium. The scale can, with almost as little trouble be restored to comparative accuracy.

Fraudulent weighing machines described.

88. It must, I submit, be evident that such a weighing machine as this is more dangerous to the public than light weights or short measures. It would require an expert in such matters to detect the fraud, and it is not difficult to see how, when used for selling, the weights would be placed on one side of the pan, and when used for buying their position would be reversed; or how quickly the scale would be restored to adjustment when the Inspector's visit, appears as a near probability.

Such weighing machines more dangerous than light weights.

VERIFICATION OF STEELYARDS.

89. The verification of steelyards depends upon much the same principles as the verification of platform scales, the latter being no more nor less than a compound steelyard. Fortunately, the common steelyard, as it was made twenty years ago, is not so widely used as it formerly was; and after a careful examination of some of the articles sold under that name, no one who is capable of realizing its defects will regret its going out of use. Specimens have been examined in the Department that were found to be incapable of weighing within an error varying from ten to twenty-five per cent. To such as these the regulations are fatal.

Common steelyards.

90. But steelyards are made that give very accurate results, weighing from 10 lbs. up to 2,000 lbs. within the remedy of error tolerated for the avoirdupois weight. It is to be regretted, however, that a large number of these excellent instruments are in use, and that many are still being brought into use, that are graduated and

Steelyards of superior quality.

Some made for gross ton and cwts.

the counterpoises made to indicate the ton of 2,240 lbs. and its sub-multiples of 112 lbs., &c. This is said to be necessary, as heavy goods bought in Britain are purchased by that standard. This may be a sufficient reason for their use by those who import articles of that description; but I submit that some regulation which should confine their use to the purposes in which their necessity is said to have originated, should be made in order that they may not be made use of for weighing country produce when purchased from parties who would not be likely to notice or understand the difference.

Regulations made before the requirements of the trade in that respect were known.

91. The regulations in the Order in Council were prepared before the use of these exceptional beams was known, and may therefore require modification in the direction above indicated.

THE CENTAL AS A UNIT FOR GRAIN WEIGHTS.

Weight of 60 lbs.

92. As the law now stands, and has stood since the first of January, 1874, the "cental" is the only unit of weight for all kinds of grain. When, therefore, the proprietors of some grain elevators in Montreal applied to have 60lb weights verified as being the weight of a bushel of wheat, the only reply that could be officially communicated was, that the law did not recognize the bushel of wheat by weight. It may be added that the Department could give no other reply, for no 60lb standards have been obtained, and the balances used for verification are not calculated to carry more than 50lb in each pan. It was never supposed that a larger weight than 50lb would be legalised, as that is as large a submultiple of the ton as can be conveniently handled, and if the 60lb is really necessary in commerce, as a unit of weight, it should be made by using two 30lb weights, a denomination already legalised.

Superior facility offered by cental as a grain unit.

93. It is a curious illustration of the force of habit, and of the sensitiveness of commercial men as to any change in established usages, that there should be so much difficulty in reconciling the trade to the use of the "cental" as a unit in dealing with grain. No one I suppose questions the greater convenience of the "cental" for all grain is now bought and sold by weight, and in all places, except where a special weigh beam is provided for each description of grain, the weight is as a rule first determined in pounds after which it is converted into bushels. How much easier then to divide by 100 than by 60, 56, 48, &c., according to the description of the grain.

Units by which grain is quoted.

94. Then, although wheat is quoted in Chicago at so much per bushel of 60 lbs., it is quoted in Liverpool at per cental, while the

quotations in Mark Lane are *not* by weight at all, but by measure ; that is, at per " *quarter*," which signifies a quantity varying in weight between 460 and 520 lbs.

95. Indian corn is quoted in Chicago by the bushel of 56 lbs. ; in Liverpool by the " *quarter*," of 480 lbs., and in Mark Lane by the " *quarter* " which means a measure and not a weight. The same vagueness exists with reference to other grains.

96. In short, the quotations of the prices of grain in the English markets which appear in the commercial papers of the Dominion, give no just conception of the prices except to the initiated. It is evident, therefore, that unless it is desired to make a secret craft of the trade, the " cental " would be accepted by all who desire to simplify the business affected by it ; and I feel confident that if Canada would stand firm in leading the way, all grain would be dealt in by the " cental," both in Liverpool and Chicago. I may add, that in Detroit, in the State of Michigan, as well as in several places in Canada, barley is now bought and sold by the cental.

Quotations in commercial papers unintelligible except to the initiated.

97. But if a special weight of 60 lbs. is necessary in the wheat trade, is not a 48 lb. weight equally necessary in the barley trade ; a 56 lb. in the corn trade ; a 36 lb. in the malt trade, and so on, to meet the fancied requirements of other trades ?

If 60 lbs. is necessary for wheat, are not special weights equally so for other grain ?

DENOMINATIONS OF WEIGHTS.

98. While desiring to avoid [making regulations that would virtually confiscate a considerable number of weights already in use, it was still necessary to bear in mind the importance to the public of eliminating the obsolete denominations as early as practicable. Except for the purpose of weighing imported heavy goods, which are bought in British or foreign markets by the old or gross ton, with its binary subdivisions into " hundredweights," " stones," and so on, weights of that description have gone out of use, and hardly any 56lb, 28lb or 14lb weights have been taken into use since the ton of 2,000 lbs. was legalized, now eighteen years ago. Consequently, there are not a very large number of such weights in use, and such as are have, as a rule, greatly deteriorated. There can, therefore, be but little injury done to any one in refusing to admit such weights to verification after the time proposed in the regulations has arrived.

Time may be extended. 99. But if it should appear that injustice would be done without thereby serving the public interests, there is nothing in the law to prevent an extension of the time.

lb weights. 100. If we are to retain a full recognition of the ton of 2,000 lbs., it is clearly necessary to make the smaller weights sub-multiples of that unit, and it is certain the 50 lbs. is as large a sub-multiple as can be conveniently handled. With this weight to start with, binary sub-multiples could not be used, for the half of 50 is 25, and the half of this would produce a fraction.

Scale of weights found most convenient. 101. Upon a full consideration of the subject, therefore, and after ascertaining the divisions that have been found most convenient in dealing with similar matters elsewhere, it was determined that the numbers 50, 30, 20, 10, 5, 3, 2, 1, would give the most convenient combination of weights.

Binary division of the pound. 102. So long as the pound is divided into 16 ounces, the binary subdivision is most convenient, and in fact the only one practicable; and it is therefore retained by the Order in Council.

LINEAL MEASURES.

No changes in multiples or sub-multiples of the standard. 103. As no change has been made by the law or the regulations either in the standard of lineal measure or its subdivisions or multiples, it is not necessary to offer any remarks on that subject. But I may be permitted to refer to the suggestions made in my previous reports respecting mural standards for the convenience of engineers, surveyors, architects, builders, &c., in the principal cities and towns.

Mural standards in London, Eng. 104. Since my former report was written, I have received from the Warden of Standards an account of the construction and verification of measures of 100 feet and 66 feet, and mural standards of the Imperial yard and its subdivisions, which are now exhibited in Trafalgar Square, London.

Considered of great public utility. 105. The Warden is of the opinion that these public standards will be of great use to engineers, architects and surveyors, and it is believed that they will be largely used by workmen in the several branches of mechanical trades. I am persuaded that similar measures would be of great value in the principal cities and towns in Canada, but until the municipal authorities will provide a suitable site, such standard measures cannot be laid down, even if the cost, which would be considerable, were voted for that service.

MULTIPLES AND SUB-MULTIPLES OF THE STANDARD MEASURE OF CAPACITY.

106. This branch of the subject has already been referred to (§ 51) when, considering the views expressed by the Dominion Board of Trade, and in (§ 51) the several varieties of measures legally in use prior to the passing of the present law are mentioned, and inasmuch as the same multiples and sub-multiples of the standard have been legalised as were in use prior to the issue of the Order in Council of the 26th July, 1875, it is unnecessary to offer any remarks thereon. It may, however, be reiterated that all the legalized measures of capacity for dry measure are also legalized for wet measure, and that they are on the binary system, consisting of:—

8 Gallons = 1 Bushel.	2 Gallons = 1 Peck.
4 do = $\frac{1}{2}$ do	1 do = <i>The Standard.</i>
$\frac{1}{2}$ Gallon.	$\frac{1}{2}$ Pint.
1 Quart.	1 Gill.
1 Pint.	$\frac{1}{2}$ do

Same as here-
before in use.

REGULATIONS AND DEPARTMENTAL INSTRUCTIONS.

107. As many enquiries have been from time to time made in relation to the instructions issued by this Department respecting the inspection of weights and measures, I have deemed it best to print them in full, as also the Order in Council under which they have been issued. They will be found in Appendix IV.

108. It will be observed that changes in these instructions have been made from time to time. These changes have been made in order to remove just causes of complaint on the part of those who are affected by them, and in some cases for the purpose of making the instructions to the Deputy Inspectors more distinct and definite. It is the intention of the Department to condense all the orders issued into one code of instructions, and to embody therein such further modifications as the greater experience of the Department has shown to be necessary.

Should be
codified

STATISTICAL RETURNS.

109. In Appendix V, will be found, in a condensed form, a return of the work performed by the Deputy Inspectors during the first six months of the current year.

Explanatory
as to the num-
ber of weights
&c., rejected.

110. In this return there will be found a statement of the number of weights, measures, &c., presented for verification at each office. The number verified, the number rejected, and the number verified after the first rejection. In this connection it is necessary to explain that as regards weights, fully ninety per cent. were rejected as inaccurate at the outset of the inspection, but when the owners came to understand what was required, they fell into the practice of passing their weights through the hands of adjusters before presenting them for verification. It thus happened that so soon as the adjusters had provided themselves with correct standards and reliable balances very few weights were presented that did not come within the limit of error tolerated and as no fees have been charged for the second test of the weights first rejected, the number finally admitted to verification falls but little short of the whole number presented; and, as will be seen, only 156 weights of all denominations were ultimately rejected, which represents the number that were so bad as to be beyond adjustment. Nevertheless, out of nearly 50,000 weights presented, about one-fourth—*i. e.* 11,978—only passed the verification after a second or third test.

Tolerated
weights.

111. Of the *Tolerated* Weights, that is, weights of the old denominations, 56, and 14 lbs., upwards of eight thousand have been presented, of which 275 were finally rejected and 1703 or over 20 per cent. were verified after a second or third test.

Number of
measures of
capacity.

112. Out of 37,650 Dominion measures of capacity, 37,650 were ultimately verified and 124 rejected. Out of the number verified, 5,090, equal to 13 per cent., were admitted after a second or third inspection. As the whole of these measures were new, and usually submitted by the manufacturers before being taken into use, the number ultimately rejected as well as the number requiring a second test is in both cases less than it would otherwise have been.

Tolerated
measures.

113. Of "Tolerated" measures of capacity, or those based on the old wine gallon or Winchester bushel, the total number presented for verification during the six months were 1,936, out of which 218 were finally rejected and 24 verified after a second or third test.

Lineal mea-
sures.

114. Out of 5,538 measures of length presented for verification, 52 were finally rejected and 562, or about 1 per cent., required a second or third test. From the small number of measures of length that have been presented for verification, it will be obvious that the stocks of traders who deal in such measures have not been interfered with by the inspectors.

115. The whole number of balances with equal arms, presented for verification during the six months, was 5,246. Out of this number, 92 were finally rejected, and 617 were admitted after a second or third inspection. The total number verified being 5,164. Balances with equal arms.

116. Of steelyards there were brought for verification 649, of which 35 were ultimately registered. Steelyards.

117. There were also presented for verification 7,475 weigh bridges and platform scales, including the Union and ordinary counter scales, as well as several weigh bridges at railway depôts for heavy loads. Of this number 173 were finally rejected, and 1,086, or 14 per cent., were admitted after several tests had been made, the total number admitted to verification being 7,302. Weigh bridges and platform scales.

118. A column is placed in the Return for weights of an irregular description, a good many of which were admitted by the Deputy Inspectors under a misconception of their instructions. The total number of weights so admitted was 1,941. Irregular weights.

119. A statement more in detail than that above referred to will be found in Appendix VI., wherein will be found the number of each denomination of weights, measures, balances and weigh bridges that have been brought for verification during the six months covered by the Return.

GENERAL OBSERVATIONS.

120. In the preceding paragraphs I have confined myself to such practical issues as have been pressed upon the consideration of the Department during the brief period in which the law has been in operation. In dealing with them I have only discussed such as are based on reason, and I have only advanced such considerations as will, I believe, have weight with all who have given the matter much attention.

121. Expressions of dissatisfaction as to the working of the law, have reached the Department which have no substantial basis to rest upon. That these mere fault-findings, which, as a rule, have issued from interested parties, should have made any impression, is somewhat discouraging, and has a tendency to force a conviction that this branch of the public service has not yet enlisted the sympathy of the general public, for people appear to be quite content either to give over weight, or receive short weight, so long as they have no certain knowledge that they are wronged. Vague expressions of dissatisfaction.

False weights, &c., worse than a debased currency.

122. But there are those who do look below the surface, and who therefore know that false weights and false weighing machines are the means of working greater wrongs in a community than a debased coinage or an inconvertible circulation. The use of false weights and measures is an evil which continuously takes tribute from its victims, who, to a large extent, are those who are least able to protect themselves.

123. The injustice thus perpetrated can only be discovered and eradicated by the intervention of strong laws carefully administered. It is in the smaller classes of shops and where the cheapest weights and measures are used, that the evil exists to the greatest extent, and it is in such places that the greater portion of the wages earned by the industrial classes are expended. To heads of families who are earning from a dollar to a dollar and a half per diem, it is a grave matter whether he receives full weight or full measure.

The wrong done the same whether intentional or not.

124. It is not assumed that every one who delivers short weight or scant measure does so intentionally. It is sufficient to justify the intervention of the law, if it is known that he uses either intentionally or unintentionally appliances that bring about that result. In either case the wrong is the same, and it may be confidently stated that weights, measures and weighing machines have been and are largely used that are incapable of a reasonable approximation to accuracy. Every one who desires to have justice done to all parties will wish to see such appliances driven out of use,

Inspection important merchants, &c.

125. Although the Inspection of weights and measures nearly affects the interests of the industrial classes, the merchant and the manufacturer are not less interested. Not many days ago I had an interview with a merchant miller, who informed me that an inspection of his scales had revealed to him that he had been putting two pounds of flour too much into every barrel. Now, that is somewhat more than one per cent., and on 50,000 barrels of flour—which approximately represents his transactions for the year—the loss, reckoning the value of the flour at six dollars per barrel, would be over \$3,000.

126. It may have happened that the scales by which he weighed in and paid for the wheat out of which the flour was made were equally erroneous in the same direction. If that were admitted, we should but throw back the loss on the farmer, and so establish a strong case in favor of having equitable weighings at both ends of the chain, as well as at its midmost parts.

127. But apart from incidents of this nature, which could be easily multiplied—for we often hear of short delivery under contract and of decisions in relation thereto, which in the absence of uniformity of inspection must be of uncertain value—there are considerations of a higher order which will doubtless prevail in the long run. I mean the importance to a people who aspire to a place among the nations of the earth of possessing an equitable foundation for all trade transactions. It is one of the surest signs of advanced civilization that the weights and measures of a country shall be in a state to insure equity. It is even a stronger evidence than the state of the currency; and it may be asserted with confidence that the nations that are most advanced in civilization are the nations that have given the most attention to this subject.

Higher considerations.

128. I have not ventured upon any observations in relation to the Dominion Standard of Capacity. I have avoided doing so partly because I entered so largely into that matter in my second Report on Weights and measures. (See p. xix, §§ 25-36.) The considerations I then advanced have not yet been controverted. I therefore beg to reproduce them as sufficient to justify the steps taken in relation thereto:—

“ 25. Some anxiety has been expressed by a few individuals as to the inconvenience that may be occasioned by the introduction of the Imperial measures of capacity in place of those now in use, and there is also an impression that the changes will affect lineal measures and weights as well as measures of capacity. There is no real foundation for such anxiety. There will be no change in the value either of weights or lineal measures, and in so far as the change relates to measures of capacity, it is a much less serious affair than may be imagined.

Extract from Commissioner's Second Report respecting the standard of capacity.

“ 26. The change in the bushel, half-bushel and peck has hardly any significance, because all articles of commercial importance, such as wheat, corn and other grain, as also seeds, are and have been bought and sold by weight, the bushel being nothing more than a name signifying a number of pounds determined by law as far back as 189, and giving no accurate notion of the measure named. Goods sold by dry measures of capacity are comparatively of small value. Generally the custom is to *heap* the measure, and the difference between the quantities *heaped* on such measures by one dealer and the quantity *heaped* on them by another, or the quantity that should be *heaped* on, is frequently greater than the difference between the Imperial and Winchester bushel, which is only 67.772 cubic inches—that is, the Imperial bushel exceeds the Winchester bushel by a little more than 3 per cent.

“ 27. The change from the old wine gallon to the Imperial gallon has more importance, but it is believed that no serious inconvenience will be felt—certainly none that should outweigh the advantages that will ultimately result from the change.

“ 28. The change is not compulsory until 1880. Up to that time the old wine gallon may be used by those who desire to do so, upon

the condition that in all bargains affected by it, it shall be specially mentioned. Without discussing the expediency of this delay, it may be mentioned that it has been allowed in order that the parties interested may be able to accommodate themselves to the change, and choose their own time within the limit stated for purchasing new measures.

"29. It fortunately happens that the one measure may be converted into the other by the addition of a fifth or the deduction of a sixth. The relation, therefore, which the wine gallon bears to the new Standard is for all practical purposes—and as defined by law—so easily stated that there is little doubt but traders will rapidly acquire the habit of thinking and dealing in the more convenient measure.

"30. It is more convenient because there is an increasing tendency among traders to determine quantities of fluids by weight rather than by measure.

"This is especially the case with reference to spirits and petroleum, and it is certain that quantities may be so determined with much greater accuracy than by any system of measuring or gauging whatever. The wholesale business in petroleum has long been regulated by weight, and the large distillers have for several years past put up their spirits by weight. In practice the only accurate method of determining the capacity of vessels used for the delivery of fluids is by weighing them when empty, and when full of standard water. The difference being the weight of water they will contain.

"Now the Imperial gallon offers this advantage: It holds exactly ten pounds, avoirdupois of standard water, and as clean rain water approximates when at the ordinary temperature, very nearly to standard water, we have a convenient link, decimally expressed, connecting weight with volume, and therefore a ready means of determining the exact capacity of any vessel without any arithmetical computation. Similarly the quantity of any fluid in Imperial gallons may be determined with the greatest exactness by determining its specific gravity. This is very readily done by the use of a gravity hydrometer, which can be read by any person of ordinary intelligence, and gives at once the weight per gallon in pounds, avoirdupois, of the fluid in which it is immersed. For the specific gravity of any fluid represents the weight per gallon by removing the decimal point one place to the right.

"31. The capacity of a vessel in wine gallons or the quantity of any fluid in wine gallons may, it is true, be computed from specific gravities, but to do this either a troublesome arithmetical computation is necessary, or a reference to tables.

"32. For reasons already given but little value is attached to the relation of the gallon to the bushel, but as the bushel has been legalized, and is sometimes used or referred to, it is obviously more convenient that the gallon should be an aliquot part of it. With the old system this is not the case, for the Winchester bushel contained 9.30918 + wine gallons. The Imperial gallon is the exact eighth part of the Imperial bushel. Heretofore we have had two different systems of measures of capacity—the Winchester for dry measures, and the wine measure for liquids.

"33. Except Newfoundland, the United States is the only country in which the wine gallon is now retained as the legal Standard for liquid measures of capacity, and the Winchester bushel as the Standard for dry measure. In so far, therefore, as the adoption of the Imperial gallon as our standard of capacity affects the external

trade of the Dominion, the temporary inconvenience that may be felt in the trade with the United States will be more than compensated by the convenience gained in carrying on our trade with other countries.

" 34. On reference to the Trade and Navigation returns it will be found that in 1872—excluding exports of Petroleum which as already stated are regulated by weight—of the whole trade in fluids measured by the gallon only 20 per cent. was with the United States, while 37·4 per cent. was with Great Britain, and the remainder 42·6 per cent. was with France and other countries, where the Standard is neither the Imperial nor the wine gallon, but in most cases the *Litre* of the metric system.

" In 1874—when the exclusion of Petroleum from the computation has but little significance because the exports of that article had almost ceased—the trade in liquids with Great Britain amounted to 40·45 per cent of the whole, with the United States 31·23 per cent., and the remainder, 28·32 per cent., was with France and other countries.

" 35. I have included the West India Islands and Demarara among the countries that have adopted the Imperial Standards, because on reference to the transactions of the Standards Department at Westminster, I find that, from 1851 to 1864, thirty-seven sets of Imperial Primary Standards have been verified for those colonies. But it is, of course, quite possible that the old measures may still be tolerated here for some time to come.

" 36. No other Standards but those of the Empire are known or tolerated in Australia or New Zealand, and they were adopted in Vancouver's Island when that Colony was organized. The adoption of the Imperial Standard by Canada very nearly effects complete uniformity throughout the English-speaking portions of the British Empire, embracing a population approaching 50,000,000.

INSPECTION OF GAS.

PROVISIONS OF THE ACT.

129. The Act respecting the inspection of gas and gas meters was proclaimed to take effect on and after the first of July, 1875, but it was some time after that before the offices could be provided and fitted with the requisite standards and apparatus. This was of the less consequence, inasmuch as under the provisions of the law there is no power to compel the inspection of the meters then in use more than once in five years. This gives the Companies the option of using the meters already fixed for a period of five years, and of this privilege they appear to be determined to avail themselves, as hardly any meters have been presented for verification except such as have been erected for consumers who commenced the use of gas after the inspection was commenced.

Cause of so few meters being inspected.

130. It is to be feared that when the period approaches beyond which the use of unstamped meters will be illegal, the number brought for inspection will be greater than can be dealt with. As a precaution

Circular to Gas Companies.

against this result, I have addressed a circular letter to each of the Gas Companies reminding them of the requirements of the law, and if attention is given my suggestions, the business of the gas inspection offices in the larger places will shortly be increased. In the meantime the amount of work done, as will be seen on reference to Appendix VIII, has been very small.

In view of the circumstances above referred to, I submit that the delay which has occurred in fitting up the offices and in appointing inspectors for the smaller places is not to be regretted.

Further amendments of the law necessary.

131. The law is still somewhat deficient in relation to the inspection of gas, as to its illuminating power and its chemical purity. On these points amendment is necessary. As the law now stands, fees can only be collected for the tests for illuminating power and purity when such tests are demanded by the parties interested, and as the Gas Companies will not be likely to demand such tests, and individual consumers will not incur the expense for the benefit of consumers at large, it follows that for this service no fees have as yet been collected.

Tests for purity, &c., should be made at stated periods

132. It is suggested that these tests should be made at least once in each week, and oftener when the quantity of the gas made by the Company is deemed sufficiently large to render such additional tests necessary, and that for these regular tests, the fee should be paid by the Gas Company. Should any consumer or other person interested demand special tests for their information, they would, of course, pay the fee, but if the results of the tests taken as above proposed are delivered to the Gas Company and regularly posted at the office of the Inspector, all consumers would have sufficient opportunity of knowing the quality of the gas they pay for.

Gas inspection ought not to be a charge on public revenue.

133. I have proposed the above arrangement because this is a service which certainly ought to be self-supporting, for it only affects the interests of parties residing where gas is manufactured and sold, and the inspection should not be made a charge on the public revenue. It may be added that the Gas Company is the only party from whom the payment of the fees can be demanded.

134. In the appendices to this report there will be found full statistical details of the result of the inspection up to 31st December, 1876, including the cost of the outfit of the offices, the current expenses and the receipts.

COST OF FITTING UP OFFICES.

135. Full details of the cost of fitting up the twelve Gas Inspector's offices already equipped, will be found in appendix VII, as also of the current expenditure, and of the fees collected. It will be observed that no Inspectors have been appointed at Ottawa, Brantford, Newcastle or Chatham, and I may add that the Inspector appointed at Fredericton has been suspended, while at Pictou the Inspector had not performed any work up to the closing of the returns.

Cost of fitting up offices.

136. I have already explained why I have not pressed for the appointment of Inspectors at the smaller places, and I now beg to submit that if these offices, with the exception of London, which will be proceeded with as soon as the building is ready, are fitted up, and the Inspectors appointed next year, they will be in ample time to meet any pressing demands that are likely to be made for their use.

Not necessary to fit up small offices immediately.

INSPECTION OF METERS.

137. With the exception of a small number of meters brought for verification by dissatisfied consumers, the meters inspected have been brought by the Gas Companies, and before being presented they have been repaired and carefully adjusted. It has followed, therefore, that a comparatively small number—not more than eight per cent.—have been rejected; but enough is known of their state before being adjusted, to warrant the assumption that if they had been inspected before adjustment, the per centage of rejections would have been very large.

Reason for the small number of rejections.

138. There are in use in the several gas districts of the Dominion a large number of very old meters. These for reason stated in (§ 129) are legally in use—unless the consumer, in whose use they are, take steps to have them inspected—until five years from the 1st July, 1875, or in other words until July, 1880. If no steps are taken by the consumers to have them inspected, it is not likely that they will ever be verified, for the Company will not submit them without first having them repaired and adjusted, which, as a rule, will cost more than they are worth. It will never be known, therefore, how many false gas meters have been in use, nor to what extent gas consumers have been wronged by them.

Old meters still in use.

139. The Department has no means of knowing how many meters are condemned when taken out of use by the Gas Companies and no opinion, therefore, can be advanced on that point. Full details as to the inspection of meters will be found in appendix VIII.

Number inspected.

ILLUMINATING POWER.

Photometers provided.

140. Photometers have been erected in each of the places mentioned in appendix VII, but they have only been in use at the six places named in appendix VIII. At these places two hundred and ninety-eight tests were taken, and in only three cases was the illuminating power found to be below the standard. Two of these occurred at Toronto, where the standard is twelve candles; and one at St. John, N. B., where the standard is fourteen candles. At both these places the gas has generally been considerably above the standard, the maximum at Toronto being very nearly fifteen candles, while at St. John it was on one occasion as high as twenty-one and a quarter, I submit that an examination of the details of these tests will go far to sustain the argument that there is no substantial difficulty in the way of making the standard at least fourteen candles in Ontario instead of twelve.

Number of tests for illuminating power.

SULPHURETTED HYDROGEN.

Number of tests.

141. The means of testing for sulphuretted hydrogen are furnished with each photometer, and for this kind of impurity 278 tests have been made. Its presence has been detected 49 times, namely, six times in Toronto, thirty-eight times in St. John, and five times in Quebec.

SULPHUR AND AMMONIA.

Means of testing only provided at three places.

142. The means of testing for these impurities had not been supplied prior to the 1st January last, except at Montreal, Quebec and Toronto. The apparatus in the Department at Ottawa has been for some time in use, and a good many tests have been taken, but as these tests have not been taken under the precise conditions required by the law, they are not included in the return. At Ottawa, the Inspector's Office has been in operation since the second of January.

Impurity of gas in Montreal.

143. In Montreal, the sulphur test has been made eleven times, and in every case the quantity found has been greatly above the maximum allowed by law, the lowest average being more than double the standard allowance. The ammonia tests were taken in Montreal on ten occasions, and the quantity present was, in every case, far above the standard. On one occasion it was more than four times, and in no case less than three times the quantity tolerated by law.

Quality of gas in Toronto.

144. In Toronto, the test for sulphur was taken nineteen times and only on one occasion was the quantity present in excess of the quantity tolerated by law, and then only slightly so. The ammonia

test was applied on seventeen occasions, and on eleven tests it was found to be in excess, but only to a very small extent.

145. The result of the observations at these two important places, I submit, fully establish the value of the tests for purity, and show conclusively that as far as sulphur is concerned there is no insuperable difficulty in making gas equal to the standard, and although the ammonia has been found slightly in excess of the standard at Toronto, that excess is so small as to justify the maintenance of the present standard for at least another year. Standards should be maintained.

146. I submit also that the great excess both of sulphur and ammonia in the Montreal gas is strong evidence of the insufficiency of the purifying apparatus at the place, and that the consumers would be justified in taking steps for compelling the Gas Company to effect a nearer compliance with the requirements of the law. Insufficiency of cleansing apparatus in Montreal.

147. In appendix X, a full detail is given of the manner in which the gas standards have been disposed of.

Respectfully submitted,

A. BRUNEL,

Commissioner.

DEPARTMENT OF INLAND REVENUE,

10th March, 1877.

APPENDIX I,

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APPENDIX I.

SCHEDULE OF ALL STANDARDS AND OTHER APPARATUS PROCURED UP TO 31ST DEC., 1875.

DOMINION STANDARDS.

STANDARDS OF LENGTH.

		Primary Standards.
A.—STANDARD YARD, marked :—		
Mr. Baily's Metal.	Standard Yard A.	Troughton & Simms, London.
B.—STANDARD YARD, marked :—		
Mr. Baily's Metal.	Standard Yard B.	Troughton & Simms, London.
C.—STANDARD YARD, marked :—		
Mr. Baily's Metal.	Standard Yard C.	Troughton & Simms, London.
A.—STANDARD METRE, marked :—		
Mr. Baily's Metal.	Standard Metre A.	Troughton & Simms, London.

These standards are bronze bars of square section, having their defining lines traced on gold studs, one at either of the ends of the bars, and sunk to the mid depth of the bars. Description.

STANDARDS OF WEIGHT.

A.—STANDARD AVOIRDUPOIS POUND of Platinum-iridium.

B.—STANDARD AVOIRDUPOIS POUND of Platinum-iridium.

C.—STANDARD AVOIRDUPOIS POUND of Platinum-iridium.

These standards are cylindrical in form, with a groove near the top.

A.—STANDARD TROY OUNCE of Platinum-iridium.

B.—STANDARD TROY OUNCE of Platinum-iridium.

C.—STANDARD TROY OUNCE of Platinum-iridium.

These standards are in the form of a truncated cone, with a knob at the top.

Q.—STANDARD KILOGRAM of bronze.

This standard is cylindrical, with a knob at the top, and with a groove at two-thirds of its height. Description.

STANDARDS OF CAPACITY.

A.—STANDARD GALLON of Gun Metal.

B.—STANDARD GALLON of Gun Metal.

C.—STANDARD GALLON of Gun Metal.

Description. These standards are cylindrical in form, with plate-glass discs for determining when they are accurately filled. Each standard is marked with its designating letter, thus :—

A

Imperial Standard Gallon,

Dominion of Canada,

A.D. 1874.

L. Oertling, London.

How secured. The standards designated A, with the kilogram \mathcal{C} , are deposited in the Inland Revenue Department, and will only be used for very important official verifications. The standard yard A, avoirdupois pound A, Troy ounce A, the metre A and the kilogram \mathcal{C} , are secured in a patent fireproof safe, marked :—

Dominion of Canada Standards of Length and Weight (A), 1874.
--

The Standard Gallon A is also secured in a patent fireproof safe, marked :—

Dominion of Canada
Standard Gallon
A,
1874.
L. Oertling, London.

These standards are carefully preserved in the Inland Revenue Department, to be used only for very important official verifications.

How secured. The standards designated B and C are secured in iron boxes, and are lodged respectively with the Speaker of the Senate and the Speaker of the House of Commons. These standards will occasionally be used for comparison with standards A, to discover any change that the primary standards may have undergone, if any.

DEPARTMENTAL STANDARDS.

STANDARDS OF LENGTH.

No. 16.—STANDARD YARD OF BAILY'S METAL, similar in form to the Dominion Standard Yards A, B and C. This bar is marked :—

Mr. Baily's Metal No. 16. Standard Yard at 61°, 94° Fahr. Cast in 1845.

and was transmitted by the Astronomer Royal to Canada in 1857.

a. STANDARD YARD AND METRE on the same bar of Baily's Metal. The yard is divided into 3 feet, 16 nails and 36 inches, and with 4 additional inches, making 40 inches in all. The first of the additional four inches is subdivided into tenths and hundredths, the second into twelfths, and the third into sixteenths. The metre is divided into decimetres, subdivided into centimetres, and an additional centimetre into millimetres.

The divisions up to 36 inches are marked upon gold studs let into the bar and made level with the bottom of a trench, depressed about $\frac{1}{25}$ th of an inch below the upper surface of the bar. The other divisions are marked upon a slip of gold let into the bar, and extending slightly beyond the 36 and 40-inch divisions.

a, b. STANDARD TEN FEET LINE and bed measure of steel, with two 10-foot end measuring rods. The 10-foot bed and line measure is marked *a*, and the two end measures *a* and *b*. The 10-foot line measure is divided into feet, and the first foot subdivided into tenths of a foot. The defining lines at zero, 1, 4, 7 and 10 feet respectively, are engraved on gold studs let into the bar. Ten feet standards

a. STANDARD SIX FEET bed and line measure of steel, with one 6-foot end measuring rod, each marked *a*. The line measure is divided into feet, and the first foot subdivided into tenths of a foot.

STANDARD ONE HUNDRED FEET CHAIN, divided into feet.

a. STANDARD SIXTY-SIX FEET CHAIN, divided into links.

a. FRENCH METRE, engraved on a flat brass bar, marked on left end "Collot Frères, Paris," divided into decimetres and centimetres, and ten centimetres at either end subdivided into millimetres.

STANDARDS OF WEIGHT.

a, b. 2 Sets AVOIRDUPOIS STANDARD WEIGHTS, of gilt gun metal, each set consisting of 50, 30, 20, 10, 5, 3, 2, 1, .5, .3, .2, .1, .05, .03, .02, .01, .005, .003, .002, .001 lbs., and 8, 4, 2, 1 ozs., and 8, 4, 2, 1, $\frac{1}{2}$, $\frac{1}{4}$ drachms.

a, b. 2 Sets of STANDARD DECIMAL GRAIN WEIGHTS, each set consisting of 1,000, 600, 300, 200, 100, 60, 30, 20, 10, 6, 3, 2, 1, .6, .3, .2, .1, .06, .03, .02, .01 grains.

a, b. 2 Sets of STANDARD TROY WEIGHTS, each set consisting of 500, 300, 200, 100, 50, 30, 20, 10, 5, 3, 2, 1, .05, .03, .02, .01, .005, .003, .002, .001 ounces.

a. 1 Set STANDARD METRIC WEIGHTS, consisting of 20, 10, 5, 2, 2, 1, kilogrammes; 500, 200, 100, 100, 50, 20, 10, 10, 5, 2, 2, 1, .5, .2, .1, .1, .05, .02, .01, .01, .005, .002, .002, .001 grammes.

1 Set of STANDARD METRIC WEIGHTS, marked C. F., consisting of the following: 20, 10, 5, 2, 1 kilogrammes, 500, 200, 100, 100, 50, 20, 10, 10, 5, 2, 2, 1, .5, .2, .1, .1, .05, .02, .01, .01, .005, .002, .002, .001 grammes.

1 Set of METRIC WEIGHTS in iron, consisting of the following:— 50, 20, 10, 5, 2, 1 kilogrammes; 5, 2, 1, $\frac{1}{2}$ hectogrammes.

1 Set of U.S. STANDARD AVOIRDUPOIS weight, consisting of 50, 30, 20, 10, 5, 3, 2, 1 lbs., 8, 4, 2, 1, $\frac{1}{2}$, $\frac{1}{4}$ ounces.

STANDARDS MEASURES OF CAPACITY.

a, b. 2 Sets of STANDARD IMPERIAL MEASURES of CAPACITY, each set consisting of 1 bushel, $\frac{1}{2}$ bushel, 1 peck, 1 gallon, $\frac{1}{2}$ gallon, 1 quart, 1 pint, $\frac{1}{2}$ pint, 1 gill, $\frac{1}{2}$ gill.

1 Set STANDARD IMPERIAL MEASURES of CAPACITY, consisting of 1 gallon, $\frac{1}{2}$ gallon, 1 quart, 1 pint, $\frac{1}{2}$ pint, 1 gill, $\frac{1}{2}$ gill.

1 Set STANDARD METRIC MEASURES of CAPACITY, consisting of double-decalitre, decalitre, demi-decalitre, double-litre, litre, demi-litre, double-decilitre, decilitre, demi-decilitre, double-centilitre, centilitre.

3 TWENTY-OUNCE MEASURING GLASSES, graduated.

3 TEN-OUNCE GLASS MEASURING FLASKS, graduated on neck.

1 FLASK to hold one thousand grains of distilled water at 62° Fahrenheit, with thermometer and stand.

BALANCES, COMPARING APPARATUS, &c.

- Balances.
- 1 BULLION BALANCE, to carry 60 lbs in each pan, and to turn with .1 grain.
 - 1 BALANCE to carry 50 lbs in each pan, and to turn with .1 grain.
 - 1 BALANCE to carry 50 lbs in each pan, and to turn with .1 grain.
 - 1 BALANCE to carry 7 lbs in each pan, and to turn with .02 grain.
 - 1 BALANCE to carry 1 kilo. in each pan, and to turn with .02 grain.
 - 1 BALANCE to carry 5 lbs in each pan, and to turn with .02 grain.
 - 1 BALANCE to carry 5 lbs in each pan, and to turn with .02 grain.
 - 1 BALANCE to carry 8 oz. in each pan, and to turn with .01 grain.
 - 1 BALANCE to carry 8 oz. in each pan, and to turn with .01 grain.
 - 1 LARGE FRENCH BALANCE, to carry 50 kilos. in each pan.
 - 1 LARGE FRENCH BALANCE, to carry 20 kilos. in each pan.
 - 1 FRENCH HYDROSTATIC BALANCE for determining the specific gravity of pewter measures.

- 1 FRENCH BALANCE to carry 5 kilos. in each pan.
- 1 FRENCH BALANCE to carry 1 kilogramme in each pan.
- 1 FRENCH BALANCE to carry 200 grammes in each pan.
- 1 FRENCH BALANCE to carry 50 grammes in each pan.
- 1 FRENCH BALANCE BASCULE, with appurtenances.
- 1 FRENCH TRAVELLING KIT.
- 1 DOMINION do in mahogany case.
- 1 DOMINION do in leather case.
- 1 MICROMETRICAL COMPARING APPARATUS, for the comparison of line standards of length, furnished with microscopes, lamps, &c.
- 1 CONTACT APPARATUS, for use with the micrometrical-comparing apparatus when comparing end measures of length.
- 1 COMPARING APPARATUS, with eye piece and yard and metre. Comparing Apparatus.
The yard on one edge divided into eighths, and one eighth into sixteenths, also divided into inches, three inches at either end being subdivided, one into eighths, a second into twelfths, and a third into sixteenths. The metre on the other edge divided into decimetres, subdivided into centimetres, ten centimetres at either end being again subdivided into millimetres. The temperature at which the yard was determined was 62° Fahr., and the metre at 32° Fahr., or zero centigrade. With this instrument are provided a supplementary inch and centimetre, the inch divided into hundredths on one side and sixty-fourths on the other, and the centimetre into millimetres and fifths of a millimetre.
- 3 CALLIPERS for inside and outside measurements by English and metric measure, the larger instrument being also arranged to measure depths.
- 1 WHITWORTH MEASURING MACHINE, to measure to the 10,000th of an inch, including three end measures, respectively 1 inch, 3 inches, 6 inches and 1 foot long.
- 1 CATHETOMETER for measuring the relative height or distances of the graduations of a measure placed vertically, and for measuring the height of a column of mercury, furnished with level, telescope and vernier, giving indications to the 1,000th of an inch.
- 1 ENGRAVING MACHINE, with box of plates, &c.

GAS STANDARDS.

- 1 CUBIC FOOT BOTTLE and TRANSFERRER.—This is the primary standard of gas measures, and is provided with appliances for regulating the pressure at which air issues from it; and with thermometers, for indicating the temperature.
- 1 PORTABLE CUBIC FOOT BOTTLE and TRANSFERRER.—This instrument is for the purpose of verifying the heavy gas inspection standards in their local positions.
- 1 TEN CUBIC FEET GASHOLDER, provided with a scale divided into Gasholder.
50ths of a cubic foot, and with compensation arm and weight, thermometers, and pressure gauges.
- 1 FIVE CUBIC FEET GASHOLDER, provided with a scale divided into 100ths of a cubic foot, and with compensation arm and weight, thermometers, and pressure gauges.

1 ONE HUNDRED LIGHT STANDARD TEST METER with dial divided, to indicate from the 100th of a cubic foot to 1,000 cubic feet, levelling screws, water level gauges and thermometer to indicate the temperature at the outlet of the meter.

Meters.

1 TWENTY LIGHT STANDARD TEST METER, with dial divided to indicate from the 100th of a cubic foot to 1,000 cubic feet, levelling screws, water level gauges, and thermometer to indicate the temperature of gas at the outlet of the meter.

1 SULPHUR and AMMONIA TESTING APPARATUS, complete with chemicals, &c.

1 PHOTOMETER, for testing the illuminating power of gas with dark chamber, &c.

BAROMETERS, THERMOMETERS, &c

1 STANDARD BAROMETER in glass case, with scale on brass tube, vernier to indicate the 500th of an inch, and thermometer in case and on tube.

1 STANDARD BAROMETER in glass case, with scale on glass tube, vernier, to indicate the 500th of an inch, and thermometer in case and on tube.

6 FAHRENHEIT THERMOMETERS, long bulb.

6 CENTIGRADE THERMOMETERS, long bulb.

3 FAHRENHEIT THERMOMETERS, short bulb.

3 CENTIGRADE THERMOMETERS, short bulb.

MISCELLANEOUS APPARATUS, FITTINGS, &c.

2 SCREW PRESSES and adjuncts.

1 LEVELLING PLATE.

1 SET FRENCH PEWTER MEASURES.

1 SET DOMINION COPPER MEASURES.

1 BOX of LETTER PUNCHES.

1 BOX of FIGURE PUNCHES.

3 BALANCES, marked Dominion of Canada.

1 STAND for holding beams of large balances whilst comparing the relative distances of the extreme knife edges from the centre knife edges with the cathetometer.

10 TEN-FEET DEAL END MEASURES.

50 THREE-FEET DEAL END MEASURES.

These are for the testing of chains, tapes, &c.

OFFICIAL STANDARDS AND COMPARING APPARATUS.

14 COMPARING APPARATUS, with eye piece and subdivided yard.

14 Sets of STANDARD AVOIRDUPOIS WEIGHTS, each set consisting of 50, 30, 20, 10, 5, 3, 2, 1, .5, .3, .2, .1, .05, .03, .02, .01, .005, .003, .002, .001 pounds; 8, 4, 2, 1 ounces; 8, 4, 2, 1, $\frac{1}{2}$, $\frac{1}{4}$ drachms.

10 Sets of STANDARD TROY WEIGHTS, each set consisting of 500, 300, 200, 100, 50, 30, 20, 10, 5, 3, 2, 1, .5, .3, .2, .1, .05, .03, .02, .01, .005, .003, .002, .001 ounces.

14 BULLION BALANCES, to carry 50 lbs. in each pan, and to turn with .1 grain.

14 BALANCES to carry 5 lbs. in each pan, and to turn with .02 grain.

14 BALANCES to carry 8 ozs. in each pan, and to turn with .01 grain

INSPECTION STANDARDS AND COMPARING APPARATUS.

100 COMPARING APPARATUS, with standard subdivided yards and eye pieces.

100 Sets of IMPERIAL STANDARD MEASURES of CAPACITY, each set consisting of 1 gallon, $\frac{1}{2}$ gallon, 1 quart, 1 pint, $\frac{1}{2}$ pint, 1 gill, $\frac{1}{2}$ gill.

100 Sets of STANDARD AVOIRDUPOIS WEIGHTS, each set consisting of 50, 30, 20, 10, 5, 3, 2, 1, .5, .3, .2, .1 pounds; 8, 4, 2, 1 ounces; 8, 4, 2, 1, $\frac{1}{2}$, $\frac{1}{4}$ drachms.

100 Sets of STANDARD GRAIN WEIGHTS, 1,000, 600, 300, 200, 100, 60, 30, 20, 10, 6, 3, 2, 1, .6, .3, .2, .1 grains.

100 Sets of STANDARD DECIMAL WEIGHTS, .5, .3, .2, .1, .05, .03, .02, .01, .005, .003, .002, .001 of a pound.

100 BULLION BALANCES to carry 50 lbs. in each pan, and to turn with .1 of a grain.

100 BALANCES to carry 5 lbs. in each pan, and to turn with .02 of a grain.

100 BALANCES to carry 8 ozs. in each pan, and to turn with .01 of a grain.

4,106 IRON 50lb WEIGHTS for testing weighbridges, platform scales, &c.

60 PORTABLE TRAVELLING KITS, for the use of Deputy Inspectors when on an inspection tour.

GAS INSPECTION STANDARDS.

20 TEN CUBIC FEET GAS HOLDERS, provided with scales divided into 50ths of a cubic foot, and with compensation arms and weights, thermometers and pressure gauges.

10 FIVE CUBIC FEET GAS HOLDERS, provided with scales divided into 100ths of a foot, and with compensation arms and weights, thermometers and pressure gauges.

20 ONE HUNDRED LIGHT TEST METERS, with dials divided to indicate from 100th of a cubic foot to 1,000 cubic feet, levelling screws, water level gauges and thermometers to indicate the temperature at outlets of meters.

20 TWENTY LIGHT TEST METERS, with dials divided to indicate from 100th of a cubic foot to 1,000 cubic feet, levelling screws, water level gauges, and thermometers to indicate the temperature of gas at the outlets of the meters.

20 PHOTOMETERS for testing the illuminating power of gas.

NOTE.—Two of these instruments were provided with dark chambers, curtains and benches, similar to the Departmental Photometer for Quebec and Montreal; the remaining 18 without dark chambers and benches to be fitted to suit the positions which they might be intended to occupy.

4 AMMONIA AND SULPHUR TESTING APPARATUS, complete, with chemicals, &c.

APPENDIX II.

MEMORANDUM on the *Extra work imposed on this Department by the verification of Standards for Canada.*

This memorandum is drawn up chiefly for the purpose of shewing the amount of work of comparison and of verification of Standards imposed on the Officers of this Department by the Government of Canada during the year 1874-5.

Although it is the custom of this Office to verify Standards, not only for our Colonies and Dependencies, but also for foreign Governments, as well as in aid of scientific researches; yet this Department has never had so large a number of Standards to compare in so short a period as it has recently done for the Government of Canada.

The requirements of the Canada laws made it necessary that the several Standards should be verified for the use of Canada, within a certain period, and this limitation to time particularly increased the ordinary work of the Officers of this Department.

Within a period of nine months there have been verified for the use of Canada no less than 3,500 Standard Weights; 100 Standard Measures of Length; 70 Standard Gas Measures; 700 Standard Measures of Capacity. How much this number is in excess of the ordinary number of Standards verified in this Department for a period even of twelve months, may be seen from the following printed statement:—

TABLE of Number of Local Standards of Weights and Measures officially verified and re-verified at the Standards Department in each Year since 31st March, 1859.

In the Year ending 31st March.	Number of Standards Verified for the first time.										Number re-verified.							Total number verified and re-verified.
	Avoirdupois Weights	Troy Weights.	Measures of Capacity.	Measures of Length.	Bullion Weights.	Total number of Standards, excluding Gas Measures.	Number of new Sets of Standards, and of corresponding new Indentures.	Gas Measures.	Avoirdupois Weights	Troy Weights.	Measures of Capacity.	Measures of Length.	Bullion Weights.	Total number of Standards.	Number of old Sets of Indentures, and of Certificates of re-verification.	Gas Measures.		
1860.....	795	60	144	15	.....	1,014	20	.....	1,487	90	1,098	103	.....	2,778	157	.....	3,792
1861.....	539	15	67	9	27	657	22	.....	660	90	514	52	.....	1,316	73	.....	1,973
1862.....	652	34	149	16	.....	851	20	112	730	71	470	42	62	1,375	79	.....	2,338
1863.....	564	1	127	10	30	732	23	40	611	15	434	38	.....	1,098	67	.....	1,870
1864.....	519	10	52	6	30	617	17	.....	729	40	325	35	.....	1,129	61	.....	1,746
1865.....	430	30	34	2	90	586	12	.....	683	10	188	15	.....	896	71	.....	1,482
1866.....	507	.....	8	9	50	574	15	1	750	45	227	25	.....	1,097	83	.....	1,672
1867.....	561	35	90	14	.....	700	17	.....	827	132	329	30	60	1,378	70	.....	2,083
1868.....	750	10	34	2	.....	796	13	.....	1,407	50	660	50	.....	2,167	147	.....	2,965
1869.....	690	40	37	4	85	856	10	.....	1,087	155	577	51	78	1,948	121	.....	2,807
1870.....	539	60	78	10	22	729	23	5	809	30	404	36	.....	1,279	142	.....	2,014
1871.....	735	94	39	2	112	982	41	4	950	86	644	61	.....	1,741	96	.....	2,727
1872.....	410	33	156	4	30	633	7	.....	830	162	415	40	30	1,477	91	.....	2,110
1873.....	732	45	181	4	30	992	17	.....	1,038	45	523	40	120	1,766	146	.....	2,760
1874.....	679	10	100	7	5	801	11	.....	1,221	85	575	47	83	2,011	124	.....	2,812
1875.....	573	28	88	5	7	701	13	3	791	54	388	36	60	1,329	87	.....	2,033
Total.....	9,645	505	1,384	119	518	12,221	281	177	14,610	1,160	7,821	701	493	24,785	1,615	.....	37,184

The verification of the measures of length (involving 8,300 separate comparisons, for the parts and whole length of each yard measure were compared) the comparison of the gas measuring standards, as well as the general superintendence of the work of comparing the standard weights, was undertaken by Mr. Newport. The actual comparisons of the avoirdupois weights, and the measures of capacity were made by Mr. Spencer. Mr. Sellar, who was assisted by Mr. Ridler, had much extra work imposed on him, in consequence of Mr. Spencer being engaged on the Canada work.

So large an influx of extra work necessarily much interfered with the ordinary arrangements of the office, but by working early and late (beyond the official hours, 11 a.m. to 5 p.m.) the officers of this Department have been able to complete the verification of the Canada standards within the time required by Mr. Brunel, as well as to carry on successfully the ordinary official work.

In accordance with the request of the Warden of the Standards, and the desire of the Commissioner of Inland Revenue of Canada, I beg to submit a rate of remuneration or duty-pay that may be awarded to the officers of this Department, such rate being based on the scale of remuneration adopted in this country for extra duties, and work of a special character :—

Mr. Newport.....	£150
Mr. Spencer.....	75
Mr. Sellar.....	20
Mr. Ridler.....	10
	<hr/>
	£255

A large amount of preparatory work of a monotonous and mechanical kind had necessarily to be performed by the messengers and mechanics of this Department, and I beg to submit also the following rate of remuneration to these officers, based, as far as can be ascertained, on the rates at Her Majesty's mint :—

D. Porter.....	£25
Robinson.....	15
Ellacott.....	15
Medden.....	5
Olding.....	5
	<hr/>
	£65

HENRY J. CHANCY,

Chief Clerk.

September 2, 1875.

DETAILS of Expenditure for Equipment and Contingencies, with Memo

Inspection Divisions.	Deputy Inspectors.	Date on which Standards were supplied.	Value of Standards and Apparatus.			
			Value of principal Standards.	Value of 50 lb. Iron Standards.	Value of Portable Kits.	Total Value.
			\$ cts.	\$ cts.	\$ cts.	\$ cts.
Algoma	Wm. Carney	June 26.....	660 00	80 00	.....	740 00
Brant	John Allan	July 3.....	660 00	80 00	.....	740 00
Brockville	S. Carruthers	Nov. 14.....	660 00	80 00	.....	740 00
Bruce	C. F. Stevens.....	Oct. 24.....	660 00	80 00	.....	740 00
Dundas	E. F. Loucks .....	.....	.....	.....	.....	.....
Durham	P. R. Randall.....	May 17.....	660 00	80 00	170 00	910 00
Elgin	Jno. Campbell.....	Aug. 12.....	660 00	80 00	.....	740 00
Essex	Geo. Rankin.....	May 15.....	660 00	160 00	170 00	990 00
Glenarry	F. McRae.....	Sept. 15.....	660 00	80 00	.....	740 00
Grey	D. Campbell.....	July 4.....	660 00	80 00	170 00	910 00
Halton	Thos. Smith.....	May 12.....	660 00	80 00	170 00	910 00
Hamilton	H. Sheppard.....	July 7.....	825 00	400 00	170 00	1,395 00
do	M. Murphy .....	.....	.....	.....	.....	.....
Wentworth	J. Rymal	July 31.....	660 00	.....	.....	660 00
Hastings.....	J. P. Macdonnell.....	April 12.....	660 00	80 00	.....	740 00
Huron	Chas. Morrow	Aug. 12.....	660 00	80 00	.....	740 00
Kent	John Watts.....	Sept. 16.....	660 00	80 00	.....	740 00
Kingston	W. L. Baxter.....	May 17.....	660 00	490 00	.....	1,060 00
Lambton	Wm. McLean.....	Sept. 28.....	660 00	80 00	.....	740 00
Lanark.....	J. W. Manning.....	.....	.....	.....	.....	.....
Lennox	Geo. W. B. Sills.....	April 12.....	660 00	80 00	.....	740 00
London.....	J. J. Spettigue.....	July 13.....	663 00	240 00	.....	903 00
Middlesex.....	Jas. Campbell.....	May 19.....	660 00	80 00	170 00	910 00
Muskoka.....	Jas. Sharpe.....	Oct. 24.....	660 00	.....	.....	660 00
Niagara	L. D. Winchester.....	July 4.....	660 00	80 00	.....	740 00
Norfolk.....	T. R. Slaght.....	June 2.....	660 00	80 00	.....	740 00
Northumberland.....	J. H. Willoughby.....	April 12.....	660 00	80 00	170 00	910 00
Ontario	J. C. Forman.....	do 15.....	660 00	160 00	170 00	990 00
Ottawa	E. A. Lapierre.....	March 4.....	660 00	400 00	.....	1,060 00
Oxford	G. H. Hotson.....	Aug. 25.....	660 00	80 00	.....	740 00
Peterborough.....	F. W. Hall.....	April 12.....	660 00	80 00	.....	740 00
Prince Edward.....	R. Boyle.....	June 26.....	660 00	80 00	170 00	910 00
Renfrew.....	Jas. Stewart.....	do 14.....	660 00	80 00	.....	740 00
Simcoe.....	H. W. Laird.....	July 4.....	660 00	80 00	.....	740 00
Stratford.....	J. W. Pierson.....	Sept. 16.....	660 00	80 00	.....	740 00
Toronto.....	J. Wingfield.....	.....	.....	.....	.....	.....
do	— Berkinshaw.....	May 26.....	856 00	800 00	170 00	1,826 00
Victoria	W. A. Silverwood.....	April 11.....	660 00	80 00	170 00	910 00
Waterloo.....	J. McDougall.....	Aug. 21.....	660 00	80 00	170 00	910 00
Welland.....	A. A. Davis.....	Sept. 4.....	660 00	80 00	170 00	910 00
Wellington.....	H. H. Swinford.....	May 26.....	662 00	80 00	.....	742 00
York.....	H. McCutcheon.....	Oct. 11.....	660 00	.....	170 00	830 00
			25,446 00	4,800 00	2,380 00	32,626 00

DIX III.

Statement of Fees Collected, for six months ending December 31st, 1876.

Value of Office Furniture, &c.	Expenditure.				Date on which operations were commenced.	Returns. (Fees collected.)
	Office Rents.	Travelling Expenses and other Contingencies.	Salaries.	Total.		
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		\$ cts.
63 30	30 00	101 83	250 00	381 83	Oct. 7.....	113 95
99 34	31 25	62 80	250 00	344 05	do 3.....	443 25
125 22	37 50	14 77	300 00	352 27	Dec. 9.....	128 65
65 00	18 00	19 80	250 00	287 80		
			250 00	250 00		
30 97	45 00	74 16	250 00	369 16	June 26.....	475 05
74 36	62 50	63 31	250 00	375 81	Oct. 10.....	413 70
61 00	60 00	96 50	250 00	406 50	do 4.....	252 85
84 95	26 66	40 89	250 00	317 55	Dec. 11.....	115 60
77 76	30 00	89 69	250 00	369 69	Aug. 19.....	323 15
36 00	37 50	110 65	250 00	398 15	June 14.....	443 70
174 27	75 00	152 93	350 00	577 93	Aug. 12.....	
			350 00	350 00	do 12.....	
73 82	50 00	35 20	250 00	335 20	do 12.....	2,128 10
61 75	50 00	28 90	300 00	378 90	June 2.....	311 30
46 63	37 50	19 78	300 00	357 28	Sept. 25.....	132 05
66 50	26 66	72 43	250 00	349 09	Dec. 4.....	61 45
88 05	25 00	30 50	350 00	414 50	Aug. 1.....	381 50
65 00	37 50	33 10	250 00	320 60	Dec. 4.....	32 15
			250 00	250 00		
32 00	60 00	26 90	250 00	336 90	Nov. 18.....	316 25
72 70		192 50	500 00	692 50	Aug. 28.....	905 80
70 32	90 00	38 75	250 00	378 75	do 2.....	664 55
65 00	18 00	49 52	250 00	317 52		
114 10	60 00	58 11	300 00	418 11	Sept. 2.....	120 65
69 33	62 50	65 40	250 00	377 90	Nov. 14.....	61 45
32 90	25 00	83 65	250 00	358 65	May 20.....	402 10
57 09	40 00	213 51	300 00	553 51	Aug. 6.....	1,063 30
84 70	135 00	195 94	500 00	830 94	May 3.....	842 70
95 00	40 00	53 36	300 00	393 36	Oct. 3.....	224 95
77 01	60 00	25 09	250 00	335 09	June 30.....	194 50
63 94	40 00	42 15	250 00	332 15	Aug. 1.....	250 35
54 50	40 00	33 25	250 00	323 25	do 2.....	142 90
84 65	40 00	48 55	300 00	388 55	Sept. 5.....	164 05
95 35	40 00	63 64	250 00	353 64	Oct. 31.....	78 45
173 45		44 05	450 00	844 05	May 31.....	2,169 00
			350 00			
72 45	50 00	24 83	250 00	324 83	April 11.....	196 60
75 15	50 00	50 95	300 00	400 95	Aug. 21.....	201 30
34 81	33 33	42 29	250 00	325 62	Sept. 4.....	90 50
88 07	60 00	81 92	300 00	441 92	July 21.....	568 65
95 00	40 00	64 91	300 00	404 91	Oct. 11.....	82 25
2,901 44	1,663 90	2,555 51	12,100 00	16,319 41		14,496 75

DETAILS o Expenditure for Equipment and Contingencies.

Inspection Divisions.	Deputy Inspectors.	Date on which Standards were supplied.	Value of Standards and Apparatus.			
			Value of principal Standards.	Value of 50 lb. Iron Standards.	Value of Portable Kits.	Total Value.
			\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Quebec.</i>						
Beauce	J. B. Mercier	Sept. 4	660 00			660 00
Beauharnois	C. B. Dewitt	May 2	660 00	80 00	170 00	910 00
Bellechasse	F. Lamontagne	Sept. 4	660 00			660 00
Berthier	A. Coutu	do 4	660 00			660 00
Chambly	E. Lamoureux	do 4	660 00			660 00
Champlain	H. A. Cinq-Mars	do 4	660 00			660 00
Drummond	P. N. Pacaud	do 4	660 00			660 00
Gaspé	G. M. Michaud	do 4	660 00			660 00
Hull	A. Quesnel	June 1	660 00	160 00		820 00
do	P. Lynch	July 18	660 00			660 00
Iberville	J. M. Larue	Sept. 4	660 00			660 00
Joliette	J. L. B. Desroches	do 4	660 00			660 00
Kamouraska	J. O. Chamberland					
Labrador	N. Grenier					
Laval	H. Lalonde	Sept. 4	660 00			660 00
Levis	A. Leveque	Aug. 22	660 00	80 00		740 00
Lotbinière	H. Q. de St. George	Sept. 4	660 00			660 00
Missisquoi	B. A. Haskell	May 26	660 00	80 00		740 00
Montmagny	N. Nadeau	Sept. 4	660 00			660 00
Montmorency	T. Larue	do 4	660 00			660 00
Montreal	L. N. Roy					
do	S. Quinn					
do	D. Lyons	July 5	660 00	400 00		1,060 00
do	O. Fauteux					
Quebec	Jos. Gregoire					
do	E. Dubord	do 5	660 00	160 00	170 00	990 00
Richelieu	Chas. Blais	Sept. 4	660 00			660 00
Rimouski	D. Ouellet					
Saguenay	H. Simard	July 4	660 00	80 00	170 00	910 00
Sherbrooke	H. J. Pennoyer	Sept. 4	660 00			660 00
St. Hyacinthe	F. L. Desriviers	Aug. 22	1,320 00			1,320 00
Terrebonne	Thos. Lamb	May 12	660 00	160 00	170 00	990 00
Three Rivers	L. A. Lord	Sept. 4	660 00	80 00		740 00
			17,820 00	1,280 00	680 00	19,780 00
<i>New Brunswick.</i>						
Fredericton	E. C. Freeze	June 26	660 00	80 00		740 00
Kings	W. O. Slipp	Dec. 16	660 00			660 00
Moncton	J. T. Cutler					
Northumberland	R. B. Cutler					
Restigouche	P. Blanchard					
St. John	Jas. Macfarlane	April 13	660 00	400 00	170 00	1,230 00
Woodstock	Wm. Dibblee	do 11	660 00	80 00		740 00
			2,640 00	560 00	170 00	3,370 00

with Memorandum o Fees Collected, &c.—Continued.

Value of Office Furniture, &c.	Expenditure.				Date on which operations were commenced.	Returns (Fees collected).
	Office Rents.	Travelling Expenses and other Contingencies.	Salaries.	Total.		
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		\$ cts.
52 50	22 50	32 85	250 00	305 35		
71 34	40 00	49 62	250 00	339 62	Oct. 3.....	149 55
40 84	25 00	20 60	250 00	295 60		
71 72	40 00	30 45	250 00	320 45	Nov. 28.....	83 55
65 41	50 00	95 93	250 00	395 93	do 2.....	25 70
50 90	13 32	25 66	250 00	288 98	Dec. 4.....	3 50
44 00	33 33	32 50	250 00	315 83	Nov. 6.....	45 75
	25 00		250 00	275 00		
97 40	40 00	65 00	250 00	365 00	June 17.....	148 10
60 00	30 00		250 00	280 00	Nov. 4.....	11 00
	20 00		250 00	270 00		
	25 00		250 00	275 00		
			250 00	250 00		
			250 00	250 00		
41 72	26 66	36 61	250 00	313 27		
77 85	33 33	38 10	250 00	321 43	Nov. 6.....	35 30
35 09	27 50	21 15	250 00	298 65	Dec. 19.....	2 00
53 42	25 00	31 53	250 00	306 53	Nov. 3.....	27 90
40 00	25 00	20 10	250 00	295 10		
51 40	12 00	125 90	250 00	387 90	Dec. 4.....	5 85
80 62		38 85	1,250 00	1,288 85	Sept. 2.....	855 55
62 15		43 83	450 00	843 83	Dec. 4.....	12 55
58 25	25 00	37 35	350 00	312 35	Oct. 31.....	66 80
			250 00	250 00		
46 85	25 00	260 51	250 00	535 51	Aug. 7.....	340 35
38 00	31 25	28 25	300 00	359 50		
	50 00		250 00	300 00		
42 00	15 00	58 55	250 00	323 55	Aug. 3.....	151 75
33 50		14 40	250 00	264 40		
1,214 87	659 89	1,107 74	8,850 00	10,617 63		1,965 20
47 98	50 00	87 64	250 00	387 64	Oct. 16.....	95 95
		30 92	250 00	280 92		
			250 00	250 00		
		28 22	250 00	278 22		
			250 00	250 00		
113 80		338 27	500 00	838 27	June 1.....	650 55
71 00	40 00	38 93	250 00	328 93	do 14.....	65 45
232 70	90 00	523 98	2,000 00	2,613 98		811 95

DETAILS of Expenditure for Equipment and Contingencies,

Inspection Divisions.	Deputy Inspectors.	Date on which Standards were supplied.	Value of Standard and Apparatus.			
			Principal Standards.	50 lb. Iron Standards.	Portable Kits.	Total Value.
<i>Nova Scotia.</i>			\$ cts.	\$ cts.	\$ cts.	\$ cts.
Annapolis.....	E. E. Tupper.....	Aug. 22.....	660 00	80 00	.....	740 00
Cape Breton.....	D. Tremaine.....	May 21.....	660 00	160 00	.....	820 00
Colchester.....	A. McKay.....	Nov. 9.....	660 00	80 00	.....	740 00
Guysborough.....	A. J. O. Maguire.....	June 26.....	660 00	80 00	170 00	910 00
Halifax.....	Jas. Pryor.....	April 15.....	663 00	400 00	.....	1,063 00
Hants.....	S. G. Kerr.....	.....	.....	.....	.....	.....
Inverness.....	Peter Grant.....	June 7.....	660 00	160 00	170 00	990 00
Lunenburg.....	J. Hendry.....	do 17.....	660 00	80 00	.....	740 00
Pictou.....	R. McConnell.....	April 15.....	660 00	80 00	170 00	910 00
Yarmouth.....	J. M. Lecain.....	June 17.....	660 00	80 00	170 00	910 00
<i>Manitoba.</i>			5,943 00	1,200 00	680 00	7,823 00
Winnipeg.....	L. Hayward.....	May 19.....	660 00	80 00	.....	740 00
			SUM			
Province of Ontario.....	.....	.....	25,446 00	4,800 00	2,380 00	32,626 00
do Quebec.....	.....	.....	17,820 00	1,280 00	680 00	19,780 00
do New Brunswick.....	.....	.....	2,640 00	560 00	170 00	3,370 00
do Nova Scotia.....	.....	.....	5,943 00	1,200 00	680 00	7,823 00
do Manitoba.....	.....	.....	660 00	80 00	.....	740 00
			53,509 00	7,920 00	3,910 00	64,339 00

with Memorandum of Fees Collected, &c.—*Concluded.*

Value of Office Furniture, &c.	Expenditure,				Date on which Operations were commenced.	Returns (Fees collected).
	Office Rents.	Travelling and other Contingencies.	Salaries.	Total.		
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		\$ cts.
59 16	22 50	94 25	250 00	366 75	Nov. 9.....	91 35
72 75	40 00	219 31	250 00	509 31	Aug. 14.....	291 50
55 95	16 66	66 82	250 00	333 48	Dec. 18.....	80 00
42 50	40 00	44 95	250 00	334 95	Aug. 7.....	76 90
109 87	100 00	88 10	500 00	688 10	June 17.....	320 05
			250 00	250 00		
54 00	40 00	302 80	250 00	592 80	Aug. 8.....	493 65
58 92	50 00	107 21	250 00	407 21	July 31.....	563 10
42 70	40 00	27 32	250 00	317 32	Sept. 5.....	185 25
76 05	37 50	65 45	250 00	352 95	do 15.....	325 05
581 90	386 66	1,016 21	2,750 00	4,152 87		2,426 85
104 26	120 00	352 70	300 00	772 70	.....	.....

MARY.

2,901 44	1,663 90	2,555 51	12,100 00	16,319 41	.....	14,496 75
1,214 87	659 89	1,107 74	8,850 00	10,617 63	.....	1,965 20
232 70	90 00	523 98	2,000 00	2,613 98	.....	811 95
581 90	386 66	1,016 21	2,750 00	4,152 87	.....	2,426 85
104 26	120 00	352 70	300 00	772 70	.....	.....
5,035 17	2,920 45	5,556 14	26,000 00	34,476 59	19,700 75

APPENDIX IV.

WEIGHTS AND MEASURES.

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APPENDIX IV.

DEPARTMENT OF INLAND REVENUE,
OTTAWA, 187 .

SIR,—Herewith you will receive a letter appointing you a Deputy Letter of Inspector of Weights and Measures for the Inspection Division of appointment.

You will also receive a form of Bond which must be executed and returned to this Department without delay.

An Invoice accompanies these papers showing the value of the Invoice. Standards and apparatus that will be forwarded to you for use so soon as your Bond, duly executed, is received here and the sureties joined with you therein are approved.

In the meantime you will proceed to carry out the instructions contained in Circular No. 101, also enclosed.

I have again to caution you against unpacking or attempting to set up or use the apparatus until proper tables are supplied to them on, and until you have thoroughly informed yourself as to the proper manner of doing so. Caution as to use of standards.

I remain, Sir,
Your obedient servant,
A. BRUNEL,
Commissioner.

To.....
*Deputy Inspector of
Weights and Measures.*

Circular No. 101.

DEPARTMENT OF INLAND REVENUE,
OTTAWA, 187 .

SIR,—In the performance of your duty as a Deputy Inspector of Weights and Measures you will comply with the following instructions:—

1. Your first duty will be to select in some central and convenient place, a room or office—unless such room has already been provided by the Department. This room should be about 16 feet by 24 feet, and it is desirable that there should be a small room attached, which can be used as an office, in which the books, forms and stamps may be securely kept. The room must be well lighted, and must have a STRONG, level floor, free from vibration. If the floor vibrates or shakes when walked on, the room will be entirely unsuited for the service. The entrance to the room must be of liberal width, opening on the street. It must be secured by a strong door with a good lock, and all windows must be secured by shutters furnished with inside bolts. Selection of offices.

Not to close
case till
instructed.

2. So soon as a suitable room has been found, you will acquaint this Department with the terms on which it can be had, and await final instructions before closing the lease.

Office furni-
ture.

3. It is proposed that the furniture shall be supplied by the Department of uniform pattern, but should you be instructed to provide it, you will conform to the following Schedule:—

	Length.	Breadth.	Height.
Table No. 1, for large balance	6 ft.	2 ft.	2 ft 6 in.
“ 2, “ two small do.	8 ft.	2 ft.	3 ft 6 in.
“ 3, “ measures of capacity	6 ft.	3 ft. 6 in.	2 ft 6 in.
“ 4, “ lineal standards	4 ft. 6 in.	2 ft.	2 ft 8 in.

The whole to be strongly made, with bottom rails to legs, the frame of hardwood, and with two inch pine tops.

Provision of
water.

4. When there are no waterworks available, it will be necessary to make arrangements for obtaining a supply of water. A tank will in any case be necessary, and should be placed above or as near as possible to the ceiling of the room. Under the tank there must be a sink for carrying off waste water. In the absence of waterworks, a cheap force-pump may be used for filling the tank, and the supply should be taken from a rain-water cistern.

Visit to
Traders.

5. A small fireplace or furnace will be necessary for heating the branding irons for stamping wooden measures.

6. Having secured a suitable room you will devote your time to making yourself acquainted with all places of business within the limits of your division, where weights, measures, or weighing machines are bought, sold, or used for commercial purposes; and you will, so far as practicable, personally visit such places, leaving with the person who carries on the business—or his agent—a copy of the Circular No. 102, and, also, a copy of the Act above cited. When a personal visit is not practicable, the documents may be forwarded by mail.

No coercive
measures to
be taken.

7. You will bear in mind that no coercive measures are to be immediately used by officers of this Department for compelling parties to have their weights, measures, &c., verified. The object of the Department is to proceed with as much deliberation as is consistent with a due administration of the law and with its intention to have all weights and measures verified within the current fiscal year.

To endeavor
to comply
with the
requirements
of parties.

8. It may happen, however, that many persons will be anxious to have their weights and measures verified as early as possible, and you will be expected to do all within your power to meet their wishes. But it is not expected that much will be accomplished within the first three months after your appointment, beyond serving the above-mentioned notices, and making yourself acquainted with the nature and use of the instruments intrusted to your care.

To use all
due diligence.

9. You will be expected to use all diligence in qualifying yourself for the proper performance of your duties, especially in making yourself acquainted with the provisions of the statute relating thereto. And you are to bear in mind that your appointment will lapse, if, within six months after it is made, you are unable to establish your qualifications by passing in a creditable manner such an examination as may be approved by the Minister of Inland Revenue.

Invoice of
standards.

10. A duplicate invoice of the value of the standards and instruments intrusted to your care is enclosed herewith, and you are emphatically warned that you will be held strictly liable for their safety, and that you and your sureties will be required to make good the cost of repairing or replacing any damage or loss they may sustain while in your custody, other than what is due to necessary wear

and tear, during the careful and intelligent use of the standards and apparatus for the purpose for which they are designed. And you are to observe that the regulations of the service prohibit their use for any other purpose whatever.

11. As these standards and apparatus are of a delicate and costly character, you cannot be too cautious in their use, and should you have any difficulty in understanding how to set up the balances, or as to the use of any of the instruments, you will at once apply to this Department for instructions or advice, and you will not attempt to set them up or use them until you are fully satisfied that you are competent to do so.

Caution as to care of standards.

12. At as early a date as may be found practicable, you will prepare and submit to your Inspector, Mr. _____, a report stating the places within your division at which in your opinion it will be desirable that you should attend for the verification of weights, measures, &c., under the 23rd Section of the Act. And you will at the same time submit an itinerary, stating the days on which you propose to be at the places mentioned, as also the routes and distances by which they may be most conveniently reached.

To submit tour of inspection.

I beg to remain, Sir,
Your obedient servant,
A. BRUNEL,
Commissioner.

To.....
Deputy Inspector of Weights and Measures.

Circular No. 102.

W. & M.

DEPARTMENT OF INLAND REVENUE,
OTTAWA, 14th October, 1875.

SIR,—Herewith you will receive a copy of the Act 36 Victoria, chap. 47, respecting the inspection of Weights and Measures.

Notice to be delivered to traders.

1. You will observe that inspectors are by this Act prohibited from adjusting either weights, measures, balances, or weighing machines, and you are therefore requested to see that your weights, measures, &c., are properly adjusted and in working order before submitting them for verification.

2. It is not the intention of this Department to insist with unreasonable urgency upon the immediate verification of weights, measures, &c., especially as a considerable period will necessarily be occupied in performing the manual labour comprised in a complete general verification. But this Department hopes to have the cordial co-operation of all parties interested in such steps as may be necessary for accomplishing the first verification within the fiscal year 1875-6.

3. It is, however, necessary that you bear in mind that should any complaints be lodged against the use of unstamped or illegal weights, weighing machines or measures, it will be within the power of any person aggrieved to take action under the law, and although it will be competent for His Excellency in Council to remit penalties, you may be subjected to annoyance and trouble should you fail to comply with the law within a reasonable time after you have an opportunity for doing so.

4. Your attention is especially directed to section 5 of the Act above cited. Under this clause the use of the bushel either by weight or measure as a unit for determining quantities of the articles mentioned in the schedule contained in the section was abolished from the 1st of January, 1874.

Winchester bushel, wine gallon, &c.

5. The use of the Winchester bushel and wine gallon, with their submultiples for the measurement of articles not mentioned in the schedule, is by the same section made permissive until 23rd May, 1880, upon the condition that the use of such measures shall be specifically mentioned and agreed to by both parties to the sale or delivery.

6. The attention of railway companies, carriers and others, whose business requires the use of a large number of weigh-bridges, platform scales, or other weighing machines, weights, measures, &c., is especially directed to section 27 of the Act above cited; and it is suggested that such parties may save much trouble and annoyance by employing some competent person to examine and maintain in a proper state of repair all such weights, measures, and weighing apparatus as they may employ in their business.

Caution as to stamps.

7. Whenever it is discovered that a weight has lost the lead plug bearing the verification stamp, or is otherwise damaged, it should at once be adjusted and sent to the inspector for verification.

8. The same course should be followed with reference to any measure of capacity that may be damaged by being indented or otherwise knocked out of shape.

I have the honour to be, Sir,

Your obedient servant,

A. BRUNEL,

Commissioner.

To.....

(Sec. 36 Vic., chap. 47, An Act respecting Weights and Measures.)

DEPARTMENT OF INLAND REVENUE,

NOVEMBER 1, 1875.

COPY of Regulations approved by Order in Council of 26th July, 1875, under the Provisions of 36 Vic., Cap. 47.

REGULATIONS AS TO THE DESCRIPTION OF BALANCES AND WEIGHING MACHINES THAT WILL BE ADMITTED TO VERIFICATION.

The following balances are to be admitted to verification :

A. BALANCES HAVING EQUAL ARMS.

B. BALANCES COMMONLY KNOWN AS STEELYARDS, OR ROMAN BALANCES, HAVING UNEQUAL ARMS.

C WEIGH BRIDGES.

A.—Balances with equal arms are only to be admitted to verification when:— Balances with equal arms.

1. The beam shows no perceptible difference as regards the form of the two arms.
2. It is provided with a tongue pointing upwards or downwards from its centre at right angles with a line joining the extreme bearings.
3. It is in equilibrium when a line joining the extreme bearing is perfectly horizontal, and returns to that position after being put into vibration.
4. Its arms are equal within the specified limit of error.
5. The balance is sufficiently sensitive to be turned decidedly and promptly by the addition or withdrawal of so much of the load as represents the error tolerated by regulations.
6. No balance balls or other detached parts other than the pans are used for adjusting the balance.
7. The balance, as a whole, is of sufficient strength, and on a sufficiently stable base, to secure it against change of form or position under the maximum load it is to carry.
8. The beam will carry its maximum load without deflection.
9. The maximum load for which it is to be used is distinctly engraved or marked on the beam.
10. The knife edges are permanently fixed to the beam.

B.—Balances commonly known as *Steelyards*, or Roman Balances, Steelyards having unequal arms, are only to be admitted to verification when:—

1. There is sufficient room for oscillation, and the knife edges on which the beam oscillates are sufficiently fine to permit it to move freely.
2. The beam is sufficiently strong to carry its load without deflection.
3. The bottom of the notches by which the divisions of the long arm of the lever are indicated, and from which the weight is suspended, are in a right line drawn through the knife edges forming the points of suspension, and when such straight line passes near to and a little above the centre of gravity of the whole apparatus.
4. The divisions on the long arm of the lever are equal among themselves.

5. The weight used with the lever is some multiple or sub-multiple of the pound avoirdupois, and has distinctly marked on it its true weight.
6. The maximum weight intended to be weighed on it is distinctly marked on the beam.
7. The position of equilibrium is indicated by a tongue or pointer exactly vertical when the line defined in Section 3 is horizontal.

Weigh
bridges in
platform
scales.

C.---Weigh Bridges, Hay Scales, and Platform Scales will only be admitted to verification when :---

1. The foundation or supporting base is sufficiently firm, and capable of carrying, without change of level or of form, or other disturbance, the maximum load for which it is to be used.
2. If movable from place to place, some satisfactory arrangement such as a level or plummet is provided and permanently attached for indicating whether the machine is perfectly level.
3. The platform is so arranged that any obstruction to its free movement can be easily detected.
4. All the beams, levers and other parts are of sufficient strength to carry the maximum load to which they will be respectively subjected, without deflection.
5. The knife edges are firmly and permanently fixed in the levers, have sufficient room to permit free oscillation, and are sufficiently firm.
6. The oscillations are sufficiently evident.
7. The weights used with the instrument are equal to the avoirdupois pound or to multiples or authorized sub-multiples of the avoirdupois pound, plainly marked with their actual weight, and with the weight they are intended to indicate on the scale.
8. The weights used as above are a decimal sub-multiple, $\frac{1}{10}$, $\frac{1}{100}$, $\frac{1}{1000}$ of the load indicated by them.
9. There are no movable balls or detached parts for the adjustment of the balance accessible, or so placed that they can be changed without breaking a seal, or without the change coming to the knowledge of the Deputy Inspector.
10. The apparatus indicates the same weight whether the load is placed in the centre of the platform, on one side of it or at either corner.
11. The maximum load which the apparatus is intended to weigh is conspicuously marked on some essential part of it.

No balances other than such as will come within the conditions under one or other of the heads A., B. or C., are to be verified or stamped.

Schedule A.

OF WEIGHTS TO BE ADMITTED TO VERIFICATION.

DOMINION WEIGHTS.			WEIGHTS TO BE TOLERATED TILL 1ST JULY 1878.			
AVOIRDUPOIS WEIGHTS.			Troy or Bullion Weights.	AVOIRDUPOIS WEIGHTS.		
In Bronze.	In Iron.	In Soft Metal Cased.	In Bronze Only.	In Bronze.	In Iron.	In Soft Metal Cased.
50 lbs.	50 lbs.	50 lbs.	500 ozs.	56 lbs.	56 lbs.	56 lbs.
30 "	30 "	30 "	300 "	28 "	28 "	28 "
20 "	20 "	20 "	200 "	14 "	14 "	14 "
10 "	10 "	10 "	100 "	7 "	7 "	7 "
5 "	5 "	5 "	50 "	4 "	4 "	4 "
3 "	3 "	3 "	30 "	2 "	2 "	2 "
2 "	2 "	2 "	20 "	1 "	1 "	1 "
1 "	1 "	1 "	10 "			
8 ozs.			5 "			
4 "			3 "			
2 "			2 "			
1 "			1 "			
8 drs.			.5 "			
4 "			.3 "			
2 "			.2 "			
1 "			.1 "			
1/2 "			.05 "			
1000 grs.			.03 "			
600 "			.02 "			
300 "			.01 "			
200 "			.005 "			
100 "			.003 "			
60 "			.002 "			
30 "			.001 "			
20 "						
10 "						
6 "						
3 "						
2 "						
1 "						
.6 "						
.3 "						
.2 "						
.1 "						
.06 "						
.03 "						
.02 "						
.01 "						

Schedule B.

OF THE FORMS OF WEIGHTS THAT WILL BE ADMITTED TO VERIFICATION.

Forms of Dominion Weights.		Forms of weights tolerated till July 1st, 1878.
Avoirdupois Weights.	Troy Weights.	Avoirdupois Weights.
<p>From 50 lbs. down to one pound, cylindrical, with knob.</p> <p>The same, with ring.</p> <p>Rectangular block, with ring or handle cast solid.</p> <p>Truncated square pyramid.</p> <p>From 3 lbs. down to one-half dram. Any of the above forms; also flat discs in nests.</p> <p>GRAIN WEIGHTS.</p> <p>From 1,000 grains down to ten grains. Cylindrical, with a small rising stem and knob.</p> <p>Six grains and under. Bent platinum or aluminium wire, so bent as to represent the number of grains or decimal parts of a grain.</p> <p>—————</p> <p>In every case the denomination of the weight when of sufficient size, must be cast, engraved or stamped on them in bold, legible numerals, of a size duly proportioned to the size of the weight.</p>	<p>From 500 ounces down to one ounce. Truncated cone with knob.</p> <p>From 5 ounces down to .001 ounce, flat square plates.</p> <p>—————</p> <p>The denomination to be engraved on the top of the knob of each weight, in as large numerals as the size of the weight will admit; and also on the face of the smaller weights.</p>	<p>The ordinary bell shape.</p> <p>Flat discs for 4 lbs. and under.</p> <p>Rectangular blocks, with rings or with handles cast solid.</p> <p>Truncated square pyramids with rings.</p> <p>—————</p> <p>In every case the denomination of the weight must be cast, engraved or stamped on them in bold, legible numerals, proportioned to the size of the weight.</p>

Schedule C.

OF FEES TO BE COLLECTED FOR VERIFICATION OF WEIGHTS,
under the Order in Council of 26th July, 1875.

DOMINION WEIGHTS.				Weights to be tolerated till 1st July, 1878.					
Avoirdupois Weights.			Troy Weights.		Avoirdupois Weights.				
Denomination.	Verification Fees.			Denomination.	Veri- fication Fees.	Denomi- nation.	Verification Fees.		
	Bronze.	Iron.	Cased.				Bronze only.	Bronze.	Iron.	Cased.
	cts.	cts.	cts.		cts.	cts.	cts.	cts.	
50 lbs.	25	25	30	500 oz.	50	56 lbs.	30	30	35
30 "	20	20	25	300 "	40	28 "	25	25	30
20 "	20	20	25	200 "	35	14 "	20	20	25
10 "	15	15	20	100 "	30	7 "	15	15	20
5 "	10	10	15	50 "	20	4 "	10	10	15
3 "	5	10	15	30 "	20	2 "	5	10	15
2 "	5	10	15	20 "	20	1 "	5	10	15
1 "	5	10	15	10 "	20				
8 oz.	5			5 "	15				
4 "	5			3 "	10				
2 "	5			2 "	10				
1 "	5			1 "	10				
8 drams	5			.5	10				
4 "	5			.3	10				
2 "	5			.2	10				
1 "	5			.1	10				
½ "	5			.05	10				
				.03	10				
Set as above				.02	10				
from 50				.01	10				
lb. down				.005	10				
to 1 lb...	\$1.00	1.10	1.50	.003	10				
				.002	10				
				.001	10				
Do.do. from									
8 oz. to ½									
dram.....	\$0.40								
Set of grain				Set as above					
weights,				from 500					
from 1000				oz. to 1 oz.	2.50				
grs. down									
to .01 of a				Do. from 5					
grain, in				oz. down					
author- ized se- ries.....	\$1.00			to .001..	1.50				

Schedule D.

OF THE DOMINION MEASURES OF CAPACITY THAT MAY BE ADMITTED TO VERIFICATION.

<i>Denominations.</i>	<i>Materials.</i>
<p>A.—BUSHEL. HALF BUSHEL. PECK.</p>	<p>May be made of—</p> <ol style="list-style-type: none"> 1. Bronze or brass, cast. 2. Hammered Sheet Brass or Copper, strengthened by rims of similar metal, and upright straps. 3. Sheet iron, strengthened by iron rim top and bottom, and by upright straps. 4. Wood—oak, elm or ash—with iron rim.
<p>B.—GALLON. HALF GALLON. QUART. PINT. HALF PINT. GILL. HALF GILL.</p>	<p>May be made of—</p> <ol style="list-style-type: none"> 1. Bronze or Brass, cast. 2. Hammered Sheet Brass or Copper, with suitable rim of similar metal. 3. Hard Pewter. 4. Stout Tin Plate of approved quality.

1. NOTE.—Every measure must have cast, engraved, stamped or branded on it its denomination or capacity in bold, legible characters, duly proportioned to the size of the measure.

2. No measure of capacity of which the sides or bottom are indented, battered or knocked out of the regular form, will be admitted to verification.

Schedule E.

MEASURES OF CAPACITY that will be tolerated until the 23rd of May, 1880, under the Act of 36 Vic., cap. 47, sec. 5, s. s. 2 & 3.

—o—

The Winchester Bushel and the Wine Gallon, with their sub-multiples, when made of any of the materials specified for the Dominion measures of corresponding names, may be verified, and certificates of such verification granted, when it becomes necessary for the determination of quantities in any special cases that may arise under the provisions of the Act above cited.

In all such cases the standards to be used for such verification are to be specially applied for to the District Inspector, and must be returned to him as soon as the purpose for which they were obtained is accomplished.

Schedule F.

FORMS OF MEASURES OF CAPACITY that may be admitted to verification.

<i>Dominion Measures.</i>	<i>Measures tolerated under Sec. 5 of 36 Vic., Cap. 47.</i>
CYLINDRICAL.	CYLINDRICAL OR CONICAL.
For the Bushel, Half Bushel and Peck, the depth must not be less than four-ninths of the diameter.	In no case to be verified if the sides or bottoms are battered, indented or otherwise put out of their original and regular shape.
For the Gallon and smaller measures, the depth shall not be less than the diameter.	

Schedule G.

OF FEES to be collected for verification of Measures of Capacity, under the Order in Council of July 26, 1875.

DOMINION MEASURES.						Tolerated Measures till 1880.	
Denominations.	Material.					Denominations.	Any Material.
	Bronze Cast.	Sheet Brass or Copper.	Sheet Iron.	Hard Pewter.	Wood.		
	cts.	cts.	cts.	cts.	cts.		cts.
Bushel.....	50	50	50	...	25	Bushel	50
$\frac{1}{2}$ Bushel.....	40	40	40	...	20	$\frac{1}{2}$ Bushel.....	40
Peck.....	30	30	30	...	15	Peck	30
Gallon.....	25	15	...	15	...	Gallon.....	25
$\frac{1}{2}$ Gallon.....	15	10	...	10	...	$\frac{1}{2}$ Gallon.....	15
Quart.....	10	10	...	10	...	Quart.....	10
Pint.....	5	5	...	5	...	Pint.....	5
$\frac{1}{2}$ Pint.....	5	5	...	5	...	$\frac{1}{2}$ Pint.....	5
Gill.....	5	5	...	5	...	Gill.....	5
$\frac{1}{2}$ Gill.....	5	5	...	5	...	$\frac{1}{2}$ Gill.....	5
Set from Bushel to Peck.....	..	1 00	...	...	50		
Set from Gallon to $\frac{1}{2}$ Gill.....	50	50	...	50	...		

Schedule H.

OF FEES TO BE CHARGED FOR THE VERIFICATION OF WEIGH-BRIDGES,
PLATFORM SCALES, WEIGHING MACHINES, BALANCES AND STEELYARDS.

BALANCES WITH EQUAL ARMS—

To weigh 5 lbs and under in each pan...	\$0 50
from 5 lbs. to 50	" ... 1 00
" from 50 lbs. to 100	" ... 1 50
" from 100 lbs. upwards	" ... 2 00

STEEL-YARDS WITH DIVIDED ARM—

To weigh 500 lbs. and under.....	\$0 50	} To be verified at the Deputy Inspector's Office. If verified elsewhere, cost of cartage of weights used for verification to be charged extra.
" 500 to 1,000 lbs.....	0 75	
" 1,000 to 2,000 lbs.....	1 00	
" 2,000 lbs. and upwards.....	1 50	

BALANCES WITH UNEQUAL ARMS, NOT DIVIDED—

To weigh 1,000 lbs. and under.....	\$0 75	} Same as above as to cartage.
" 1,000 lbs. to 2,000 lbs.....	1 00	
" 2,000 lbs. and to 4,000 lbs.....	1 50	

WEIGH-BRIDGES OR PLATFORM SCALES—

To weigh 2,000 lbs. and under.....	\$1 00	} And in addition to these rates, the cost of carting the weights used for verification.
" 2,000 to 4,000 lbs.....	1 50	
" 4,000 to 6,000 lbs.....	2 00	
And for each additional ton.....	0 50	

Schedule I.

OF LINEAL MEASURES THAT MAY BE ADMITTED TO VERIFICATION.

DENOMINATIONS.	MATERIAL.
10 feet measures,	
6 " "	} These measures may be made of any suitable hard metal, or of straight grained wood. When of wood the ends must be protected by metal tips well secured.
5 " "	
3 " " or yard.	
$\frac{1}{2}$ yard "	
2 feet "	
1 foot "	
$\frac{1}{2}$ foot "	
Chain or Riband, 100 ft.	} The chains of iron or steel with solid joints.
" " 50 " Divided into feet	
" Riband, 66 "	} The Ribands may be of steel, or of metal wire woven with other fibre.
" " 33 " Divided into links	

Schedule K.

OF FEES TO BE CHARGED FOR VERIFICATION OF LINEAL MEASURES.

	Of Metal.	Of Wood.
.....	30 cts.	20 cts.
6 "	25	20
5 "	25	20
3 " or yard	20	10
$\frac{1}{2}$ yard	10	5
2 feet..	5	5
1 foot.....	5	5
$\frac{1}{2}$ foot.....	5	
Chain or Riband 100 feet, \$1.00		
" " 50 "	.75	
" " 66 "	1.00	
" " 33 "	.75	

WEIGHTS AND MEASURES.

SCHEDULE of Remedy or Allowance for Error.

AVOIRDUPOIS WEIGHTS.

STANDARDS.			TRADE WEIGHTS.		
Denomination of Weights.	Actual Allowance in Excess.	Actual Allowance in Deficiency.	Denomination of Weights.	Actual Allowance in Excess.	Actual Allowance in Deficiency.
lbs.	Grains.	Grains.	lbs.	Grains.	Grains.
50	5.0	2.5	50	50	20
30	"	"	30	30	10
20	"	"	20	20	8
10	2.0	1.0	10	10	5
5	"	"	5	5	3
3	"	"	3	3	1
2	0.25	0.125	2	2	1
1	"	"	1	2	1
8 oz.	"	"	8 oz.	1	1
4 "	"	"	4 "	1	1
2 "	"	"	2 "	0.5	0.5
1 "	0.05	0.025	1 "	"	"
8 drm.	"	"	8 drm.	"	"
4 "	"	"	4 "	"	"
2 "	"	"	2 "	"	"
1 "	"	"	1 "	0.25	0.25
½ "	"	"	½ "	"	"

BULLION WEIGHTS.

Troy oz.	Grains.	Grains.	Troy oz.	Grains.	Grains.
500	0.1	0.5	500	1.0	0.5
400	"	"	400	"	"
300	"	"	300	"	"
200	"	"	200	"	"
100	0.25	0.125	100	0.25	0.125
50	"	"	50	"	"
40	"	"	40	"	"
30	"	"	30	"	"
20	"	"	20	"	"
10	0.025	0.0125	10	0.025	0.0125
5	"	"	5	"	"
4	"	"	4	"	"
3	"	"	3	"	"
2	"	"	2	"	"
1	0.005	0.0025	1	0.005	0.0025
0.5	"	"	0.5	"	"
0.3	"	"	0.3	"	"
0.2	"	"	0.2	"	"
0.1	"	"	0.1	"	"
0.05	"	"	0.05	"	"
0.04	"	"	0.04	"	"
0.03	"	"	0.03	"	"
0.02	"	"	0.02	"	"
0.01	"	"	0.01	"	"
0.005	"	"	0.005	"	"
0.004	"	"	0.004	"	"
0.003	"	"	0.003	"	"
0.002	"	"	0.002	"	"
0.001	"	"	0.001	"	"

WEIGHTS AND MEASURES.—Schedule of Remedy, or Allowance for Error.—
Continued.

DECIMAL GRAIN WEIGHTS.

STANDARDS.			TRADE WEIGHTS.		
Denomination of Weights.	Actual Allowance in Excess.	Actual Allowance in Deficiency.	Denomination of Weights.	Actual Allowance in Excess.	Actual Allowance in Deficiency.
	Grains.	Grains.		Grains.	Grains.
4000 grains.	0·05	0·025	4000 grains.	0·05	0·0025
2000	"	"	2000	"	"
1000	"	"	1000	"	"
500	0·04	0·02	500	0·04	0·02
300	"	"	300	"	"
200	"	"	200	"	"
100	"	"	100	"	"
50	0·02	0·01	50	0·02	0·01
30	"	"	30	"	"
20	"	"	20	"	"
10	"	"	10	"	"
5	0·01	0·005	5	0·01	0·005
3	"	"	3	"	"
2	"	"	2	"	"
1	"	"	1	"	"
0·6	0·005	0·0025	0·6	0·005	0·0025
0·3	"	"	0·3	"	"
0·2	"	"	0·2	"	"
0·1	"	"	0·1	"	"
0·06	0·0025	0·00125	0·06	0·0025	0·00125
0·03	"	"	0·03	"	"
0·02	0·002	0·001	0·02	0·002	0·001
0·01	"	"	0·01	"	"

MEASURES OF LENGTH.

STANDARDS.			TRADE MEASURES.		
Denomination of Measure.	Actual Allowance in Excess.	Actual Allowance in Deficiency.	Denomination of Measure.	Actual Allowance in Excess.	Actual Allowance in Deficiency.
	Inch.	Inch.		Inch.	Inch.
10 feet.....	0·05	0·05	10 feet.....	0·05	0·05
6 ".....	"	"	6 ".....	"	"
3 ".....	0·01	0·01	3 ".....	0·01	0·01
2 ".....	"	"	2 ".....	"	"
1 ".....	0·005	0·005	1 ".....	0·005	0·005
1 inch.....	"	"	1 inch.....	"	"

WEIGHTS AND MEASURES.—Schedule of Remedy or Allowance for Error.—
Concluded.

MEASURES OF CAPACITY.

STANDARDS.			TRADE MEASURES.		
Denomination of Measure.	Actual Allowance in Excess.	Actual Allowance in Deficiency.	Denomination of Measure.	Actual Allowance in Excess.	Actual Allowance in Deficiency.
	Grains weight of water.	Grains weight of water.			
Bushel.....	280	280	Bushel.	In reference to these measures the Inspector will reject them when upon ordinary test the error is obvious to the eye.	
$\frac{1}{2}$ bushel.....	140	140	$\frac{1}{2}$ bushel.		
Peck.....	70	70	Peck.		
Gallon.....	50	50	Gallon.		
$\frac{1}{2}$ gallon.....	25	25	$\frac{1}{2}$ gallon.		
Quart.....	10	10	Quart.		
Pint.....	10	10	Pint.		
$\frac{1}{2}$ pint.....	8	8	$\frac{1}{2}$ pint.		
Gill.....	8	8	Gill.		
$\frac{1}{2}$ gill.....	4	4	$\frac{1}{2}$ gill.		
$\frac{1}{4}$ gill.....	2	2	$\frac{1}{4}$ gill.		

PLATFORM SCALES, WEIGH BRIDGES AND BALANCES WITH UNEQUAL ARMS.

All these weighing machines will be rejected,

1st. When, with a full load and truly balanced, the movement of the lever weight, one "notch" or division on the graduated lever, in either direction, does not cause the lever to turn decidedly in accordance with such movement;

2nd. When with a full load, or with any less load, and with the balance in equilibrium, the addition or removal of one two-thousandth part of the load, to or from the load, does not turn the lever decidedly in accordance with such addition or removal.

DEPARTMENT OF INLAND REVENUE,
OTTAWA, 15th March, 1876.

SIR,—In pursuance of the provisions of the Act respecting Weights and Measures, Section 23, it will be necessary for you to make arrangements for attending at the principal places within your District on days to be named by you. As to tour of inspection.

Before incurring any expenses or making any definite arrangements, you will fill in replies to the enclosed questions and forward them to this Department without delay, when the necessary instructions will be forwarded.

I beg to remain,
Your obedient servant,
A. BRUNEL,
Commissioner.

INSPECTION OF WEIGHTS AND MEASURES.

*Question.**Answer.*

Enquiry as to
population.

1. At what places will it be necessary, in the interests of the public, for you to attend for the purposes named in Section 23 of the Act respecting Weights and Measures? Name the population of each place, and approximately the number of persons who are likely to have Weights and Measures inspected.

2. How many days will it be necessary for you to remain at each place?

3. How many miles of travel will be required to make the full tour of your Division?

4. In what order will you visit the several places?

5. What is the distance from place to place in the order named in your reply to Question No. 4?

6. Assuming that the apparatus to be carried will consist of a box containing the large Balance, measuring 38x39x31 inches and weighing 200 lbs.; the Standards of Weight in two boxes, one 22x11x11 inches, and the other 19x13x13 inches, weighing 180 lbs.; Standards of Capacity in a box 19x12x30 inches, weighing 95 lbs.; and the Portable Kit, weighing 27 lbs. What mode of conveyance will be used in each case?

7. Will it be possible to obtain temporary accommodation at each place in which to transact the business of verification, and at what cost?

8. At how much do you estimate the cost of making a complete tour of the places named by you?

Circular No. 112.

W. & M.

DEPARTMENT OF INLAND REVENUE,
OTTAWA, 1876.

Further
notice to be

SIR,—As you are now furnished with the Standards for use in your office, you are to proceed at once with the duties of Inspection; you will, therefore, notify the parties who are subject to the law—

36 Vic., cap. 47—that you are prepared to inspect their Weights, Measures and Balances as they are brought to your office, naming the day on which you desire to have them presented. sent to traders.

These notices should not be issued simultaneously, but in succession, selecting the chief traders for the first and continuing them to others as may be justified by the progress made. The place named in the notice as the place of inspection will, of course, be either your head office or such place as may be selected under section 23 of the Act. Notices not to be issued simultaneously.

A supply of the form of notice to be used is issued herewith. In filling in the blanks you will take care not to notify for inspection more than can be completed within the time available.

When the day named by you is unsuitable to the parties notified, you may make such other appointments, not involving any unreasonable delay, as may be naturally agreed upon, but you are not thereby to prolong or increase the cost of your tour of inspection.

I beg to remain,
Your obedient servant,
A. BRUNEL,
Commissioner.

To.....
Deputy Inspector of Weights and Measures.

INSPECTION OF WEIGHTS AND MEASURES.

Act 36 Vic., Cap. 47
.....1876.

To.....

Take notice that onI shall be prepared to in- Form of notice.
spect and verify the Weights, Measures and Balances used or kept
for sale by you, on your presenting them at

I beg to direct your attention to the 27th section of the Act above cited, and which, for your convenience is printed with this notice ; and to inform you that if after the day above mentioned, you continue to use or sell Weights, Measures or Balances in violation of the provisions of the said Act, proceedings will be taken against you as required by law.

.....
Deputy Inspector of Weights and Measures.

Division of.....

PENALTIES.

Act. 36 Vic., Cap. 47.

Sec. 27. Every trader, manufacturer, carrier, public weigher, Extract from Act.
ganger, measurer, surveyor, or other person, who, after the expira-
tion of the time appointed under this Act for the first inspection in
the Inspection Division in which he carries on his business, offers for
sale or uses, for any purpose of buying, selling or charging for the
carriage of any goods, wares, merchandise or thing, or of measuring
any work, land, goods, materials or other thing, for the purpose of
charging for or ascertaining the price to be paid or the charge to be

made therefor, any weight, measure, or weighing machine which has not been duly inspected and stamped according to this Act, or which may be found light, deficient or otherwise unjust, shall be guilty of an offence against this Act, and shall, on conviction, incur a penalty of not more than fifty or less than five dollars for each such offence; and every such unstamped, light, deficient or unjust weight, weighing machine or measure so used, offered for sale, or found in his possession, shall, on being discovered by the Deputy Inspector, be forfeited and forthwith seized and broken by him, without suit or other authority than this Act.

Circular No. 113.

W. & M., & G.

DEPARTMENT OF INLAND REVENUE,
Ottawa,.....

Instructions
as to deposits
of monies
collected.

Memo: For the guidance of Inspectors and Deputy-Inspectors of Weights and Measures, and Gas, as to the deposit of collections on account of inspection.

1. The Inspector or Deputy-Inspector will deposit his collections in the Bank of Montreal or such other Bank as may be directed. He will take the money to the Bank with a specification thereof stating it to be on account of weights and measures, or gas inspection, as the case may be, and make a requisition for a draft in favour of the Receiver General.

2. Attached to the draft which will be given by the bank to the depositor, will be a bank receipt in triplicate: one copy of the receipt called the "original," will be filed in the Inspector's office for reference; the draft and the remaining copies of the receipt must be immediately forwarded to this Department.

3. Deposits are to be made weekly, or as much oftener as the amount collected reaches fifty dollars.

4. The collections of each month are to be kept distinct, and on the first of each month a draft is to be transmitted for a sum, however small, which will exactly close the transactions of the previous month.

5. Except when post office money orders are used for remittances, each draft is to represent the collections of a certain day or days.

6. No portion of the money collected is to be expended by the Inspector or Deputy-Inspector, or applied by him to any purpose whatever, the payment of his salary and authorized contingencies being otherwise provided for.

7. In divisions where no bank is available, and where there is a money order post office the remittance may be made by a P. O. order in favour of the Receiver General; but, in such cases, the depositor will take care that all his remittances, except that to close a month, are in even amounts of 10, 20, 40, 60, 80, or 100 dollars.

8. If the Inspector or Deputy-Inspector is prevented by duties of inspection from making his weekly deposits at the usual place, he will for this purpose take advantage of any money order office on his line of travel.

9. The commission charged for money orders will be repaid to the depositor by this Department and must not be deducted from the amount of the deposit.

A. BRUNEL,
Commissioner.

To.....
.....Inspector of..... ..

Circular No. 114.

W. & M.

DEPARTMENT OF INLAND REVENUE,
OTTAWA.....

Instructions for the use of Official Envelopes, and mailing Correspondence, Returns, &c., relative to the Inspection of Weights, Measures and Gas. Instructions as to use of envelopes.

Envelopes :

- No. 2. Foolscap size, white, { are to be used for all official letters addressed to this Department. } Free.
- No. 2. Post do do { } Free.
- E. 3. Post do blue, for Bank Receipts and Drafts. do
- E. 6. Foolscap do do { For all official returns made on the printed forms. } do
- E. 6. Post do do For Requisitions and Receipts. do

In all cases write "W. & M.," or "G.," under the designating No. of the envelope in the upper left hand corner, and on the left hand lower corner, the name of your Division.

All correspondence with parties outside of this Department to be mailed in ordinary business envelopes prepaid.

All Official Circulars distributed by you, when not delivered in person, are to be mailed without envelopes, or in an open wrapper, under a one cent stamp.

In asking for envelopes, be particular to quote the designating letter and number exactly as printed.

A. BRUNEL,
Commissioner.

To.....
Inspector of.....

Circular No. 115.

W. & M.

INSTRUCTIONS

TO INSPECTORS AND DEPUTY INSPECTORS OF WEIGHTS AND MEASURES.

- A.—O. 9. The first form to be used is a Requisition from a person demanding the verification of Weights, Measures, Balances, &c. Instructions as to use of books and forms.
- B.—O. 10. The next to be used is an Official Receipt for Weights, Measures, Balances, &c., received for verification, the whole to be carefully filled out in Form and Stub as shown in the sample sheet.

Instructions
as to use of
books and
forms.

- C.—From O. 10, the name of the person demanding verification, his residence and occupation with particulars of the articles to be verified will be entered in Day Book O 3, in which book will also be entered, in column for that purpose, a progressive number for each entry, and the folio of the Register in which the particulars of verification will be found, also the date of removal of the articles, to whom delivered and by whom removed.
- D.—In O. 1. Register of Weights and Measures verified, will be entered the name of person demanding verification, progressive number in Day Book, folio in rejection register (when any of the articles are rejected) date on which verification was completed, particulars of verification of avoirdupois Weights, Measures of Capacity and Lineal Measures—particulars to be entered thus : When the Weight or Measure is in excess of the Standard with which it has been compared, the excess will be entered in the column marked + (plus) immediately under the denomination of Weight or Measure verified; and when the Weight or Measure is found to be deficient, the deficiency will be entered in the column marked—(minus); there will also be entered in this book the total fees collected for such test or verification, and the folio of Cash Book to which said fees are carried.
- E.—O. 2. is a Register of the verification of Troy Weights and decimal subdivisions of the avoirdupois pound, and is used in the same manner as O. 1. above described.
- F.—O. 12. is a Register of tolerated avoirdupois Weights and Measures of Capacity, and will be used in the same manner as Register O. 1.
- G.—O. 5. is a Register of Weights and Measures rejected for their inaccuracy, in which are entered as in O. 1. the name of person from whom the articles were received, his place of business, &c., when received, when rejected, with particulars of test on which they were rejected shown under their proper heads by the signs + (plus) and—(minus) the folio of Register from which they were brought and the progressive number in the Day Book.
- H.—O. 6. is a Register of Balances, Steelyards, Platform Scales, &c., verified in which are entered the name of person from whom received, his place of business, progressive number in Day Book, particulars of test written out in full under the head "Remarks," total amount of fees collected for such verification, and folio of Cash Book to which said fees are carried.
- I.—O. 15. is a Register of Balances, Steelyards, Platform Scales, &c., rejected for their inaccuracy, and is to be used in the same way as O. 5, with the exception that in this book the particulars of test are entered as *written remarks*, and not by the signs *plus* and *minus*.
- J.—O. 4. is the Cash Book kept in the usual debit and credit form, in which are entered on the debit side the date, progressive number in Day Book, folio of and number of Register, the name of the person from whom payment was received, the stamps used and total amount received from each person, and on the credit side the date, the Bank in which the money is deposited, and the amount.

- K.**—O. 11. is a form of Notice of the completion of verification of Weights and Measures, &c., with statement of fees charged for verification, as per sample sheet.
- L.**—O. 7. is an Indenture with particulars of verification of Weights and Measures, on which are affixed the stamps required to cover the amount of fees charged for verification, with their numbers, &c., as shown on sample sheet, the particulars of test to be carefully entered on the endorsement in duplicate, as shown on back of sample sheet.
- M.**—O. 7. B. is the form of indenture for Balances, &c., without endorsement.
- N.**—O. 14, is a form of requisition for blank Forms, Books, Stationery &c., in which are to be filled in, name of division, place where office is located, consecutive No. of Requisition, designating No., description and quantity or number of forms, &c., required with signature below. Applications for books, forms and stamps.
- O.** O 13. Pay List.—The Deputy Inspector will fill up two copies of the Pay List in accordance with the figures on the last *Pro Forma List* sent to him, one of which is to be immediately forwarded to this Department, and the other when he presents his cheque for payment, is to be left at the Bank. The name of Bank is to be inserted in the blank left for that purpose, and under this the officer will sign his name on the line on which the amount of his salary appears. The officer will be careful to fill up endorsement on back of Pay List before forwarding to the Department.
- 4'**—O 16. Monthly Return of Stamps.—Statement A. is to be filled upon the first day of each month for the month just then closed and forwarded to the Department by the first mail thereafter. It will be seen that on the debit side, column 6, will be the aggregate of columns 2 and 4, and column 7 the aggregate of columns 3 and 5. On the credit side the figures for column 14 are found by adding columns 8, 10 and 12, and the addition of columns 9, 11 and 13 will form the amount to be placed in column 15, column 6 must agree with column 14, and column 7 with column 15. Statement B. is intended to show the total amount collected during the month, and at what dates, and in what Bank these collections are deposited to the credit of the Receiver-General. No balances or collections will be permitted to be carried forward from one monthly account to the next. It will therefore sometimes be necessary to make a deposit on the first day of a month to close the transactions of the previous month, and such deposit must be entered on the return for the month in which the amount was collected. Returns of stamps.
- 4**—No. 11. General Contingent Account.—At the end of each quarter of the fiscal year (or oftener if the advance made to meet contingencies is likely to be exhausted) a statement of expenses incurred is to be prepared, when, if possible, vouchers are to be procured from the parties to whom the money is paid. The particulars of items for which receipts cannot be obtained are to be neatly written on foolscap paper. Each separate Contingencie

voucher is to be entered on Form No. 11, the amounts placed in the appropriate columns and extended into the "total" column. All the vouchers will then be attached to the "Contingent Account," at the upper left hand corner, the whole neatly folded and endorsed, and forwarded to the District Inspector, who, after examination and approval, will mail it to the Department. Upon approval by the Commissioner, a cheque for the full amount will be issued, thus maintaining the "advance" at its original amount. An exception will be made, however, in the case of the last account for the fiscal year, when, if the account be less than the "advance" the Deputy Inspector will deposit the difference to the credit of the Receiver-General as a "refund of Weights and Measures contingencies," obtaining therefor a draft, &c., as in the case of collections. If the amount exceed the "advance," a cheque will be issued for the difference. Thus in either case, a complete settlement of the contingencies of the fiscal year will be arrived at, and a new "advance" will be made early in the following year.

R.—Regulations as to the supply and use of Weights and Measures stamps in accordance with the provisions of the "Weights and Measures Act," 36 Vic., cap. 47.

Supply of Stamps.—Adhesive stamps will be supplied by the Department on requisition being made by the Deputy Inspector of Weights and Measures, who will be careful to make requisition sufficiently in advance to insure having at all times a supply on hand to meet the demands of his Division.

Denom-
inations
stamps.

The stamps for Weights and Measures inspection are of the following denominations

J. 1 value 5 cents.	J. 6 value 50 cents.
J. 2 " 10 "	J. 7 " \$1.00
J. 3 " 15 "	J. 8 " 1.50 "
J. 4 " 20 "	J. 9 " 2.00
J. 5 " 30 "	

How to keep
accounts of
stamps.

S.—On receipt of a parcel of stamps, the Deputy Inspector is immediately to count them, and if they are found to be in accordance with the form of receipt accompanying the parcel, he is to sign, date and return the receipt by the next mail, and enter the stamps on the debit side of the account hereinafter mentioned; if they are not correct he must immediately advise the Department of the error and enter the exact number received by him to the debit of his stamps account. A separate account of each denomination of stamps is to be kept by each Deputy Inspector of W. & M. by way of debit and credit, stating on the Dr. side the number received, and on the Cr. side the number issued; in the form attached to inside of cover of Label Book O. 8, in which form it will be observed that the footing of column No. 13, added to the last line of column No. 14 will, if the account is truly kept, equal the footing of column No. 7. The entries in column 14 will show the exact number on hand at any given date.

T.—Use of Stamps.—After filling up an indenture of verification, and after the fees for such verification have been paid, a stamp or stamps, representing the amount of fees chargeable for such

verification, will be securely affixed by the Deputy Inspector of W. & M. to the space left blank for that purpose on each indenture of verification, form O. 7 or O. 7 B.; the indenture will then be delivered to the party owning the Weights and Measures or Balances.

U.—The cancellation of stamps is to be effected by the Deputy Inspector of W. & M. immediately after affixing them to the indenture of verification, writing across the blank space in the middle of each stamp, his initials and the date as shown in samples.

A. BRUNEL,
Commissioner.

Amended Instructions for Stamping Indentures.
(Books O. 7 and O. 7 B.)

On receipt of the fees due hereon, the stamps will be attached in this space, and must be cancelled by the Deputy Inspector writing across the white space on each, the date on which they were attached, with his initials, and the holder of the certificate will observe that it is *of no value* unless the stamps mentioned in the text are attached to it. The larger denominations of stamps are to be used as much as possible, the smaller only for small fees, or to make up amounts which can not be made by the larger ones. On no account are the stamps to overlap each other.

Instructions as to stamping indentures.

The endorse on form O. 7 must in all cases be filled in. Attach this slip to your book of instructions.

DEPARTMENT OF INLAND REVENUE.
(STANARDS BRANCH)

Dimensions to give correct capacity.

DIMENSIONS OF MEASURES OF CAPACITY.

Denomination.	Diameter. Inches.	Depth. Inches.
Bushel	17.35	9.38
Half-Bushel	14.55	6.67
Peck	10.31	6.64
Gallon	5.93	10.04
Half-Gallon	4.98	7.12
Quart	4.05	5.38
Pint	3.07	4.68
Half-Pint	2.48	3.59
Gill	2.01	2.73
Half-Gill	1.64	2.05

INLAND REVENUE DEPARTMENT,
OTTAWA, 187

Memo. to Deputy Inspectors of Weights and Measures.

Instructions as to stamping balances. All Weights, Measures and Balances upon being duly verified are to be stamped by the Deputy Inspector. When Weights, Measures and Balances are constructed of cast iron or other metal than brass, pewter or lead, soft metal plugs to receive the stamps must be provided and inserted by the owner; (see Section 42, Cap. 47, Weights and Measures Act); except that Balances, Weigh-Bridges, and similar weighing machines that have the maker's name and a progressive number by which they may be clearly identified impressed upon some essential part of them, need not be stamped, as it will in such cases be sufficient to insert the maker's name and number in the indenture of verification.

A. BRUNEL,
Commissioner.

Circular No 117.

W. & M.

DEPARTMENT OF INLAND REVENUE,
OTTAWA, May 27th, 1876.

As to pay lists. SIR,—As there has been much neglect of the instructions of the Department respecting the forwarding of pay lists by Deputy Inspectors of Weights and Measures, I have to call your attention to my letter of 28th February last, and to the "note" on the back of the pay list itself, having reference to this matter, and to inform you that unless your pay lists are hereafter signed, endorsed and mailed to this Department according to the instructions referred to, orders will be sent to the banks to refuse to honour your cheques.

I am, Sir,
Your obedient servant,

A. BRUNEL,
Commissioner.

Circular No. 118

W. & M.

DEPARTMENT OF INLAND REVENUE,
OTTAWA, June 21st, 1876.

SIR,—As it has been decided to admit to verification measures of capacity made of tin plate, when of sufficient strength, I beg to inform you that the following descriptions of tin are the lightest that will be admitted to be used for this purpose:

GALLON AND HALF GALLON.	DIMENSIONS OF SHEETS.
{ D. XX. weighing 147 lbs. to 100 sheets ; OR, No. 24, weighing 15½ lbs. to the sheet.	[16½ in. x 12½.]
	30 in. x 72.
SMALLER MEASURES.	DIMENSIONS OF SHEETS.
D. X. weighing 126 lbs. to 100 sheets.	16½ in. x 12½.

I remain, Sir,
Your obedient servant,
A. BRUNEL,
Commissioner.

To the Deputy Inspector of
Weights and Measures,
.....

Circular No. 119.

W. & M.

DEPARTMENT OF INLAND REVENUE,
OTTAWA, 26th June, 1876.

SIR,—Making reference to Circular No. 113, Sec. 7, I have to direct you to have all Post Office Orders made payable to the Commissioner of Inland Revenue, instead of to the Receiver General. Post Office orders.

I have the honor to be, Sir,
Your obedient servant,
A. BRUNEL,
Commissioner.

To.....
Deputy Inspector Weights and Measures.

Circular No. 120.

W. & M.

DEPARTMENT OF INLAND REVENUE,
OTTAWA, June 28th, 1876.

Care of standards.

SIR,—In the performance of your duty as a Deputy Inspector of Weights and Measures, you will carefully comply with the following instructions :

- 1. The bronze standards of weight are in no case to be handled otherwise than with the weight-lifters supplied for that purpose.
- 2. The standards of Weight and the Measures of capacity must be kept free from dust by simply removing the dust with a light duster, or by lightly wiping them with a clean chamois skin, but in no case are they to be rubbed or polished.

A. BRUNEL,
Commissioner.

To.....

Deputy Inspector of Weights and Measures.

NOTE.—All circulars are to be carefully preserved for future reference.

Circular No. 121.

W. & M.

DEPARTMENT OF INLAND REVENUE,
OTTAWA, August 18th, 1876

The law to be enforced.

SIR,—As all parties subject to the operation of the Act 36 Vic., cap. 47, respecting Weights and Measures, have now had ample time to understand its provisions, and, as you have for some time been in a position to carry on the duties of inspection, I am directed by the Hon. the Acting Minister of Inland Revenue, to inform you that, in all cases where parties who have been notified by you in accordance with the terms of Circular No. 112, fail to submit their Weights, Measures or Weighing Machines for inspection, you are, after reasonable delay, to proceed to their premises and seize, under the 27th section of the said Act, all such unstamped Weights, Measures or Weighing Machines, as may be there found in use. You will at the same time inform them in writing that the Government reserves for consideration the expediency of taking legal proceedings against them in accordance with the provisions of the law.

I remain, Sir,
Your obedient servant,
A. BRUNEL,
Commissioner.

To the Deputy Inspector of
Weights and Measures.

*Circular No. 123.**W. & M.*DEPARTMENT OF INLAND REVENUE,
OTTAWA, Aug. 24th, 1876.

SIR,—Until 1880 the Old Winchester Bushel and Wine Gallon with their sub-multiples will be tolerated, but only where a specific contract is made between buyer and seller (see 36 Vic., cap. 47, sec. 5, s.s. 2). Where you are satisfied that such a specific contract is made, and that the parties thereto are desirous to submit the measures to be used in determining quantities under such agreement for verification, you may verify them by the following rules:—

Instructions
as to verification
of
Winchester
and wine
measures.

1st. The Winchester Bushel will be equivalent to seven standard gallons :

- + One Standard $\frac{1}{2}$ gallon
- + One Standard quart
- + One-eighth of a gill

and so on in proportion to any of its sub-multiples.

2nd. Six Wine gallons will be equivalent to five Standard gallons, and so of the sub-multiples.

In this verification, the $\frac{1}{8}$ of a gill can be determined with sufficient accuracy by estimate, using the $\frac{1}{2}$ gill Standard measure for that purpose.

When the measures to be verified will hold water, water is to be used for the verification; others may be verified by using such description of small seed as can be conveniently obtained. Flax seed will be best.

It is not the intention of the Department to carry out the general verification of the old Winchester measures or the Wine measures, and they are only to be verified with reference to special contracts as above mentioned.

Traders who use such measures otherwise than in pursuance of a specific agreement, or who use them unstamped, will be amenable to penalties mentioned in the Act.

A. BRUNEL.

Commissioner.

To the Deputy Inspector of
Weights and Measures.

*Circular No. 125.**W. & M.*DEPARTMENT OF INLAND REVENUE,
OTTAWA, 1876.

SIR,—Herewith you will receive a tin case with lock and key, in which you will keep the weights and measures stamps with which you are from time to time supplied. You will find in the box a set of envelopes duly labelled, in which you will place the respective denominations of stamps. There is also room in the case for the label account-book and for such cash as may remain in your hands at the close of the day.

Care of
stamps.

It will be your duty to deposit this box in a secure place, taking it to your house, if necessary, each evening when closing your office.

I remain,

Your obedient servant,

A. BRUNEL,

Commissioner.

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Circular No. 127.

W. & M.

DEPARTMENT OF INLAND REVENUE,
OTTAWA,

1876.

Instructions
as to water
supply.

SIR,—With reference to paragraph No. 4, of Circular No. 101, in relation to the equipment of your office, I have now to instruct you that it is not necessary to incur any considerable expense in fitting up a water tank. A common barrel, holding from 30 to 40 gallons, provided it is clean, will be quite sufficient. This may be set on end and the upper end removed or not, as you consider most convenient. A tap for drawing the water into the measures will be all that is necessary. As the water can be used many times over no pump will be required. Any waste water that may result from your operations can be caught in an ordinary patent pail and returned to the barrel or cistern.

I remain,

Your obedient servant,

A. BRUNEL,

Commissioner.

To the Deputy Inspector of
Weights and Measures.

Circular No. 128.

W. & M.

DEPARTMENT OF INLAND REVENUE,
OTTAWA, 15th September, 1876.

Description of the Deputy Inspector's Portable Kit.

Instructions
for use of
"portable
kit."

The Portable Kit is supplied for facilitating the inspection of Weights and Measures during the annual tour of the Deputy Inspector. It is also to be used when visiting any place for the purpose of ascertaining whether light weights, short measures, or illegal weighing machines are used.

It weighs about 26 lbs., and contains all that is necessary for local inspection of Legal Weights and Measures. Its use, however, requires both care and intelligence, and Inspectors will not be

competent to use it until they fully understand the following description and instructions, which will be sufficiently clear to those who carefully study them, and at the same time, examine the parts of the Kit referred to.

Before unstrapping the cover of the Kit, or before attempting to open it, place it firmly with its bottom side—*i. e.*, the side to which the buckles and brass rings are attached—on a strong level table or counter. Stress is laid on this direction, because if opened wrong side up, the nest of weights may be scattered about, and the smaller ones may be lost. Be very careful, also, not to move the Kit without first closing the case and buckling the straps. Caution as to unpacking.

When opened, the Kit will be found to contain :

1. *Apparatus for weighing up to 50 lbs., consisting of:—*

List of contents.

- (a) Balance-beam, made to be used either as an equal or unequal balance.
- (b) Two small pans for the *equal* balance.
- (c) Platform or large steel pan to be used on the short end of the unequal balance.
- (d) Four links or hooks, with V bearings. The largest one for suspending the beam to the bracket; the next in size for suspending the large steel pan or platform to the beam, and the two smaller ones for suspending the small pans to the ends of the beam.
- (e) An iron bracket or frame upon which the beam is to hang.
- (f) A nest of weights, viz.:
 - 2 of 2 lbs. each.
 - 1 each of 1 lb., 8 oz., 4 oz., 2 oz., 1 oz., 8 drachms, 4 drachms, 2 drachms, 1 drachm, and 2 of $\frac{1}{2}$ drachm each.
- (g) A box containing a small balance, with its pans, standard, and a set of grain weights, consisting of:
 - 6 gr., 3 gr., 2 gr., 1 gr.
 - 6 gr., ·3 gr., ·2 gr., ·1 gr.

2. *A folded standard yard, sub-divided into feet and inches.*

3. *A gauge-rod for testing legal measures of capacity.*

Before moving any of the pieces, carefully observe how each of the pieces is disposed in the case, so as to be able to restore them to the same position after using them. To observe how packed.

An examination of the Kit will show that the balance-beam has four knife-edges of fulcrums:—

- A central one which fits into the large link and serves to suspend it from the bracket.
- One at each end, from which the small brass pans are suspended when used as a balance, with equal arms.
- One at a distance from the centre, equal to one-tenth of the distance between the centre and the end fulcrums.

The links are placed on these knife-edges or fulcrums as previously described. They must be examined, so as to ascertain their proper positions, and carefully handled so as to avoid injury to the bearings.

How to set it up.

When setting up the balance for use:

First set up the bracket by placing its end in the socket attached to the bottom of the case, and secure it there by inserting in the hole provided for that purpose the small pin attached by a chain, to the bottom of the case.

Then take the large link and hook it into the eye at the top of the bracket.

Next take the balance-beam and place its centre knife-edge in the last mentioned link, the fulcrum of the short arm to the right.

If it is to be used as an equal balance-beam, place one of the small hooks on the knife-edges at each end of the beam, and hook one of the brass pans to each of them. *Observe that the angular ends of these hooks go on the knife-edges.* It is then ready for use, and, if properly set up, will, with five pounds in each pan, turn decidedly with two grains, and as the toleration of error in commercial weights, from excess to deficiency, is eight grains for five pounds, the balance will weigh with sufficient accuracy.

Caution.

NOTE.—When using this beam, always keep the box containing the small balance in its place, so that it may serve as a rest for the right hand pan.

If the beam is to be used as an unequal balance, remove the pan and hook from the right hand end of the beam.

Place the second size hook on the knife-edge next the centre.

Hook on the steel pan or platform. The balance should then be in equilibrium, but to determine whether it is so or not, steady it with the hand in a level position, and observe whether it has a decided tendency to turn one way or the other. If there is a decided tendency one way or the other, it must be counteracted by the addition of counterpoise weights in the light side till it exactly balances.

How to test large weights.

To test a twenty-pound weight, place it in the large pan, and place a two-pound standard in the small one. If the weight is exact, ten grains on the large pan will turn the beam, and as the toleration of error for commercial weights from excess to deficiency is 28 grains for twenty pounds, the weight can be tested within that remedy.

Precautions.

~~Be~~ The testing of weights by the unequal arm demands great care. The weight must be placed exactly in the centre of the large pan. This should be done by actual measurement. The pan must be steadied by the hand, so as to place the tongue of the beam upright, and the tendency in either direction must be carefully observed, as well as the number of grains necessary to counteract the tendency. Observe, also, that the number of grains placed in the large pan with the weight, to be verified, count at their nominal value, while the number placed in the small pan must be multiplied by ten. Thus: If ten grains are required in the large pan to produce an

equilibrium, the weight is ten grains light; but if it is found necessary to place five grains in the small pan, then the weight in the large pan is fifty grains too heavy.

Although the balance is made to weigh up to fifty pounds, and will do so with sufficient accuracy, if proper care is used, it will not be necessary, nor is it desirable, to use it for the verification of greater weights than 20 lbs. When in equilibrium, with 30 lbs. in the large pan, the beam will turn very decidedly by the addition of ten grains in the large, or one tenth of a grain in the small pan, in cases of emergency, therefore, 30-lb. weights may be verified in the balance, but great care is necessary in doing so.

Not to be used for more than 20 lbs., except in emergency.

For the verification of fifty and thirty-pound weights, or the 56 and 28lb. weights tolerated till 1880, it will be desirable to use the trader's balance, provided he has one that can be admitted to verification under the regulations. If he has no such balance, it will not be necessary to verify his heavy weights, as he could not legally use them. But if he has a suitable balance, after testing his weights of the lower denominations, such of them as are admitted to verification may be used with the verified balances for testing his weights of the higher denominations.

Trader's balance may be used for large weights under certain conditions.

In testing the tolerated weights, that of 7 lbs. may be tested with the equal arms, but the 14lb. weight must be tested with the unequal arms, and the counterpoise for it will be 1 lb. 6 oz. 6 drachms and 11 grains.

Testing smaller weights.

The Kit also contains a brass gauge-rod for testing Dominion measures of capacity.

On reference to the Order in Council of the 1st September, it will be observed that all Dominion measures of capacity are required to be truly cylindrical, and such measures may be tested with sufficient accuracy for ordinary trade transactions by this gauge-rod, but when extreme accuracy is required, the standard measures must be used.

Instructions as to the use of the gauge-rod are engraved on its edges. They are extremely simple, and can hardly be misunderstood.

Use of gauge rod.

- (a) On the side marked "diameter," measure the diameter of the vessel. This measurement should be taken at right angles, and if there is any difference, the mean of the two is to be used.
- (b) On the side marked "depths," measure the depth of the vessel. This in large vessels should be done in several places, laying a straight edge across the rim for taking the depth near the centre. If there is any difference in the depths so taken, the mean is to be used.

If the measures are made in the proportion as to depth and diameter given in the Schedule of Dimensions issued by the Department, they will exactly correspond with the divisions in the rod. The dimensions may, however, be varied without affecting the accuracy of the result arrived at by the gauge-rod, and when they do not exactly correspond with the division lines on the rod the fractions of the division may be estimated with sufficient accuracy.

If the measures are correct, the depth added to the diameter, shown by the gauge-rod, will be :—

For a $\frac{1}{2}$ gill	10
“ $\frac{1}{4}$ gill	20
“ $\frac{1}{2}$ pint.....	30
“ pint.....	40
“ quart	50
“ $\frac{1}{2}$ gallon.....	60
“ gallon.....	70
“ peck.....	80
“ $\frac{1}{2}$ bushel.....	90
“ bushel.....	100

The other instrument contained in the Kit is the standard yard of brass. This is subdivided into feet, inches and tenths of an inch. Its use does not require any special instructions.

A. BRUNEL,
Commissioner.

Circular No. 129.

W. & M.

DEPARTMENT OF INLAND REVENUE,
OTTAWA, September , 1876.

Arrangements as to heating offices

SIR,—In order to assist the Department to form an approximate estimate of the cost of heating your office, you will be good enough to reply to the following questions, viz :—

1. What is the cost per ton of stove coal and of firewood per cord delivered at your office?
2. How many tons of coal or cords of hard wood do you think you will require to heat your office during the coming winter?
3. Of wood or coal, which, under all circumstances, do you consider the most economical?
4. At what price can you purchase a stove suitable for your office, and what will be the cost of the stovepipes necessary for putting it up?

I am,
Your obedient servant,

A. BRUNEL,
Commissioner.

To.....

Circular No. 131.

W. & M.DEPARTMENT OF INLAND REVENUE,
OTTAWA, Sept. 20th, 1876.

SIR,—You will in future govern yourself by the following instructions in carrying on your official correspondence: Instructions as to correspondence.

1. Official letters are to be written on foolscap paper, leaving a convenient margin—*i. e.* from half to one-fourth—on the inside of the paper.

2. When the letter does not extend beyond one page, only half of a sheet is to be used. If the letter cannot be written on one page leaving a quarter margin, a second half sheet is to be used.

3. For convenience in using the press copying book, cut sheets will in future be issued, which are to be written on only on one side. Officers who may have a stock of full sheets on hand will cut them.

4. Each letter is to relate to *one subject only*, and must contain as full and complete information on that subject as possible.

5. Each paragraph is to be numbered as shown in this circular.

6. If there are any inclosures they must be described in the margin or designated by letter thus: * The transmission of unnecessary inclosures is to be avoided.

7. All official letters are to be folded in four folds, as this circular is, and forwarded in official envelopes, "E. 2."

8. Official envelopes are supplied to all officers, and they are to be used as follows:

E. 1. For Inland Revenue papers and returns: white cap and large cap.

E. 1. Canal let passes and ship's reports *only*; square brown.

E. 2. Commissioner I. R. correspondence; white cap.

e. 2. do do do white note.

e. 3. For deposits and advice notes; Excise, buff note.

e. 3. do do do Canals, amber note.

e. 3. do do do Cullers', pink note.

e. 3. do do do Slides, canary note.

e. 3. do do do Inspection; W. & M., Gas, &c., blue note.

E. 4. Collector of Inland Revenue; white cap.

E. 5. For Staples Inspection returns *only*; buff cap.

E. 6. For official returns: W. & M., Gas, &c., blue cap.

e. 6. For requisitions and receipts; W. & M., Gas, &c., blue note.

For forms D. 16 and D. 16½, extra large sizes are supplied.

9. Reports on official referencés are to be written on the folds of the official backing when there is room. It will be observed that these folds are numbered 1, 2, 3, 4. The report is to commence on

the first vacant space and continued on each fold in regular sequence. The inside of the backing, which will be considered as No. 5, may be written on if necessary.

10. When there is not sufficient space on the backing a separate half sheet of foolscap is to be used, and in such case no part of the report will be written on the backing; but generally, if the report is concisely written and all useless or formal verbiage avoided, there will be ample room.

11. In official correspondence and in reports, the most concise and explicit terms are to be used; formal and unnecessary quotations from previous letters, repetitions and mere speculative opinions unsupported by evidence are to be avoided, and in making statements the exact facts are to be rigidly adhered to, as the writer will be held strictly accountable for the accuracy of the information he forwards.

12. Copying presses and books are only supplied to the principal offices. When they are not supplied, the offices must keep manuscript copies of their correspondence.

13. Requisitions for stationery, forms and supplies of any kind, are to be made on the printed forms issued for that purpose, and are not to be included in letters, except when referred to as inclosures.

I am,

Your obedient servant,

A. BRUNEL,

Commissioner.

To.....

Circular No. 132.

W. & M.

DEPARTMENT OF INLAND REVENUE,
OTTAWA, October 3rd, 1876.

As to Inspection of Weighbridges, &c.

Instructions
as to in-
spection of
platform
scales and
weigh bridges

If the Inspecting Officer has not in possession a sufficient number of 50lb standard weights to make the full load, the following method may be resorted to:—

1st. Place on the scale the whole of the available standards, and note indication.

2nd. Remove standards without disturbing counterpoise or weights on graduated arm.

3rd. Replace the standards by any other heavy material, such as pig iron or old metal, until the scale is again in equilibrium. The exact equilibrium may be produced by the use of some shot in a tin cup.

4th. Add the standards to the previous load, and again note the indication.

5th. Remove the standards, and proceed as in Sec. 3.

Repeat the process as often as necessary to complete the full load

A. BRUNEL,

Commissioner,

Circular No. 133.W. & M.DEPARTMENT OF INLAND REVENUE,
OTTAWA, October 6th, 1876.

SIR,—Until further notice you are not to enforce the inspection of ordinary tape lines, foot rules, iron squares, or other similar measures commonly used by mechanics in the ordinary pursuit of their business. Not to inspect
tape lines,
&c.

I am, Sir,

Your obedient servant,

A. BRUNEL,

*Commissioner.*The Deputy Inspector
of Weights and Measures.Circular No. 134.W. & M.DEPARTMENT OF INLAND REVENUE,
OTTAWA, 31st October, 1876.*Art. 1.—Instructions for Verification of Balances with Equal Arms.* General
instructions
as to mode of
verification.

The Officer will first make himself thoroughly acquainted with the following Section of the Order in Council of 26th July, 1875:

A. Balances with equal arms are only to be admitted to verification when: Balances
extract from
Order in
Council.

1. The beam shows no perceptible difference as regards the form of the two arms.

2. It is provided with a tongue pointing upwards or downwards from its centre, at right angles with a line joining the extreme bearings.

3. It is in equilibrium when a line joining the extreme bearings is perfectly horizontal, and returns to that position after being put into vibration.

4. Its arms are equal within the specified limit of error.

5. The balance is sufficiently sensitive to be turned decidedly and promptly by the addition or withdrawal of so much of the load as represents the error tolerated by regulations.

6. No balance balls or other detached parts other than the pans are used for adjusting the balance.

7. The balance, as a whole, is of sufficient strength, and on a sufficiently stable base to secure it against change of form or position under the maximum load it is to carry.

8. The beam will carry its maximum load without deflection.

9. The maximum load for which it is to be used, is distinctly engraved or marked on the beam.

10. The knife edges are permanently fixed to the beam.

Then proceed to determine whether the balance submitted to verification complies with the above conditions.

1. As to §§ 1, 2, 6, 7, 8, 9, 10, by a careful examination.

Technical
instructions

With reference to the conformity of the balance with the requirements of §§ 1, 7, 8, 10, the Inspector must necessarily rely upon his technical knowledge.

2. As to § 3 :

- (a) Observe whether the beam, with the pans suspended to it is in equilibrium without any load
- (b) Place a load in each pan equal to about half the load which the balance is designated to carry, and carefully adjust the loads, so that the beam is in perfect equilibrium.
- (c) Determine by means of a plummet and string whether the pointer or tongue is vertical.
- (d) Make the balance vibrate through a considerable arc, say about 20 degrees, and observe whether it recovers itself readily, and then determine by means of the plummet as before, whether it returns to the same position when in equilibrium.

If these tests are satisfactory, it may then be tested—

3. As to its conformity with § 4, as follows

- (a) Change the loads from one pan to the other; observe whether the beam remains in equilibrium with the loads thus transposed.
- (b) Cause the beam to vibrate, and observe whether it returns to the same position of equilibrium as before. If it does, it complies with this §. If it does not return to equilibrium:—
- (c) Determine by use of the grain weights how much it requires in either pan to restore equilibrium.
- (d) Make a similar test with the full load the beam is marked to carry.

If the weight added to the load in either pan, in order to restore equilibrium, is more than $\frac{1}{5000}$ of the load, the beam must be rejected.

If the balance is not rejected under the preceding test, it must then be tested—

4. With reference to its conformity with the requirements of § 5, as follows :

- (a) Place a load in each pan equal to the full weight which the beam is marked to carry, and adjust the loads so that the beam is in equilibrium.
- (b) Place, with the load in the left hand pan, the weights equal to the remedy of error allowed for weights equal to the load then in the pan, as per "Schedule of Remedy," and observe whether the balance turns quickly and decidedly.

- (c) Remove the "Remedy Weights" from the left to the right hand pan, and observe whether there is a quick and decided corresponding turn of the beam.

If the beam fails to turn decidedly under these conditions in either direction, it must be rejected.

Art. II.—Instructions for the Verification of Steelyards.

Steelyards;
extract
from Order in
Council.

The Inspecting Officer must first make himself fully acquainted with the following Section of the Order in Council of the 26th July:

B. Balances commonly known as *steelyards* or Roman balances having unequal arms, are only to be admitted to verification when—

1. There is sufficient room for oscillation, and the knife edges on which the beam oscillates, are sufficiently fine to permit it to move freely.

2. The beam is sufficiently strong to carry its load without deflection.

3. The bottom of the notches by which the divisions of the long arm of the lever are indicated, and from which the weight is suspended, are in a right line drawn through the knife edges forming the points of suspension, and when such straight line passes near to and a little above the centre of gravity of the whole apparatus.

4. The divisions on the long arm of the lever are equal among themselves.

5. The weights used with the lever are either some multiple or sub-multiple of the pound avoirdupois, and have distinctly marked on them their true weight, or are so attached to the beam that no other weights can be substituted.

6. The maximum weight intended to be weighed on it is distinctly marked on the beam or indicated by its construction.

7. The position of equilibrium is indicated by a tongue or pointer exactly vertical when the line defined in § 3 is horizontal.

The graduated arm of the common Steelyard usually consists of a square bar, with notches in the upper and lower angles to define the divisions. The beam has usually two points of suspension, and two tongues or pointers for indicating its equilibrium pointing in opposite directions. Description.

One of the angles of the graduated arm is divided so as to weigh the lower denomination of weights; the other, for the higher denomination. The divisions as also the pointer in use will, of course, always be on the upper angle or side.

This instrument may be made to indicate weights with sufficient accuracy, but generally it is very roughly made, and as a necessary consequence it is very unreliable. There should, therefore, be no hesitation in rejecting it when its indications are not within the tolerated remedy.

Steelyards are, however, in use which have been made in a very superior manner, and a careful and experienced weigher can obtain with them results which approximate very closely to the truth.

If is mainly with reference to these last-mentioned weighing machines that the following regulations as to the verifications of "Balances with unequal arms" have been prepared:—

Technical
instructions.

1. The Inspecting Officer must satisfy himself, by careful examination, that the requirements of section B above quoted are complied with. This as to §§ 1, 5, 6, 7 may be done by examinations only; but with reference to the other paragraphs the following tests must be applied.

2. The strength of the beam will be tested as follows:

- (a) Suspend from the short arm of the lever the heaviest load which the beam is made to carry, and place the counterpoise at the division line representing such load.
- (b) Stretch a fine thread along the side of the lever when unloaded and again when loaded, and observe if the beam has changed its form.

For this test of beams made to carry one or more tons, the short arm of the lever may be fastened to some fixed object beneath it as a beam in the floor or other suitable object of sufficient stability, and the counterpoise may then be moved to the extreme end of the long arm of the lever.

3. The beam may be tested with reference to § 3 of the regulations as follows:

- (a) Stretch a fine thread along the beam, so as to coincide as nearly as possible with the bottom of the notches or other bearing points to which the counterpoise is suspended, and extend it beyond the edge of the knife-edge on the short arm of the lever. Then note how nearly the thread coincides with the main point of suspension and the knife-edge that carries the load.

4. With reference to § 4 of the Regulations proceed as follows:

- (a) Compare the principal divisions with each other, so as to determine whether they are equal among themselves. This may be most conveniently done by means of a pair of steel bow-dividers with very fine points, taking care to place the points opposite to, but not in the bottom line of the divisions. The sub-divisions may be compared in the same way with the points of the dividers, so far open as to embrace several divisions.

5. When the counterpoise, with its supports are so attached to the long arm of the beam that it cannot be removed without breaking or cutting some part of the metal, the beam may be tested as follows, after the previous tests have been completed:

- (a) Suspend any weight from the short end of the lever that may be available, and as near to the full load that the beam is to carry as possible; place the beam in equilibrium by means of the counterpoise, and observe whether it oscillates freely, and whether, after putting it in oscillation, it returns to a horizontal position.
- (b) Remove the load, and if the beam is not provided with a scale pan to which it is properly adjusted, some suitable means must be provided for connecting the standards with the short arm of the beam—for small beams, an ordinary scale pan will do—but whatever is used, it should be exactly balanced by a small weight used as a counterpoise on the extreme end of the long arm of the beam, or if this can not be conveniently done, the scale pan or other appliance may be so adjusted as to weigh

the exact weight indicated by one or more integral divisions on the beam. In the latter case, allowance for the weight of the scale pan, &c., must be made in every comparison.

- (c) Place standards in the pan and test the accuracy of the beam by noticing whether it weighs them accurately.

6. If the beam is made to weigh a greater weight than there are standards to represent or than can be conveniently attached to it, the test may be made as far as possible in the manner above directed, and continued in the following manner :

- (a) Load it with a 50 lb. standard, and note if it weighs it correctly.
- (b) Add another 50 lb. standard to the load and again note whether the additional load is truly indicated.
- (c) Measure with the dividers, as above directed, the distance between the two divisions indicating the 50 lb. and 100 lb., and compare this distance with the divisions indicating additional fifties along the whole length of the arm.

If the distances for each additional 50 lb. of load are equal among themselves, the beam may be assumed to be correct.

7. When the counterpoises can be readily removed from the beam, or when more than one counterpoise is used with it.

In this case the maximum weight the beam is made to carry must be legibly inscribed on it and :---

The actual weight in avoirdupois pounds or authorized sub-multiple thereof of each counterpoise, must be marked on it in the same manner as is required with reference to weights used with platform scales.

When the beam conforms to the regulations in the above mentioned particulars, the verification of it may be proceeded with as follows :---

- (a) Verify the weights marked on the movable counterpoise.
- (b) Verify the weights of the additional counterpoises and see that they are multiples of each other, and that their weights are properly marked on them.
- (c) Place the counterpoise at zero on the graduated arm of the beam which should then be in equilibrium. If the zero mark does not come within the range of the graduations, place the counterpoise on a division mark that indicates a pound, or some multiple of the pound, represented by the standard as 1lb., 2lb., 3lb., &c., then by suspending a corresponding standard to the short arm of the lever, the beam should be in equilibrium.
- (d) Add to the load such additional standards as may be convenient, as 20, 30 or 50lb., and note whether the beam weighs the standards correctly.

When in addition to the counterpoise movable on the beam, there are other counterpoises, each representing a definite weight when attached to the extreme end of the graduated arm of the beam---

- (e) Place on the short arm of the beam a load of standards (or a load of which the exact weight is known) equal to the weight represented by the smallest of the additional counterpoises, and note whether the beam is then in equilibrium.
- (f) Note whether the larger counterpoises are exact multiples of the smaller ones, and whether they are marked as weighing exact multiples of the load weighed by it.

If it is found that by the above tests the beam weighs correctly, and is in all respects in accordance with the regulations prescribed under the law, it may be stamped and an indenture may be issued.

It is, however, to be understood that the above expedients for estimating the approximate correctness of beams of this description, are not intended to relieve the Deputy Inspector of the duty of testing such beams with loads of standards equal to their full capacity, when sufficient standards are available, and it is possible to use them without incurring an unreasonable cost in moving them. And the inspecting officer will bear in mind that tests made in the manner above described, can only be equivalent to tests made with full loads of standards, when the utmost care and accuracy are observed in making such tests.

As a rule when making tests with the beams loaded to less than their full capacity, not less than $\frac{1}{10}$ (one-tenth) of the load should be used.

Art. III.—Instructions for the Verification of Weigh-Bridges, Hay Scales and Platform Scales.

The Inspecting Officer must first make himself master of the following sections of the Order in Council of the 26th July, 1875:

Extract from Order in Council. **C. Weigh-bridges, Hay Scales and Platform Scales, will only be admitted to verification when :**

1. The foundation and supporting base is sufficiently firm and capable of carrying without change of level or of form, or other disturbance, the maximum load for which it is to be used:—
2. If movable from place to place, some satisfactory arrangement, such as a level or plummet is provided and permanently attached, for indicating whether the machine is perfectly level:—
3. The platform is so arranged that any obstruction to its free movement can be easily detected:—
4. All the beams, levers, and other parts are of sufficient strength to carry the maximum load to which they will be respectively subjected without deflection:—
5. The knife edges are firmly and permanently fixed in the levers, have sufficient room to permit free oscillation, and are sufficiently firm:—
6. The oscillations are sufficiently evident:—
7. The weights used with the instrument are equal to the pound or authorized multiples or sub-multiples of the pound, plainly marked with their actual weight, and with the weight they are intended to indicate on the scale:—

8. The weights used as above are a decimal sub-multiple as $\frac{1}{10}$, $\frac{1}{100}$, of the load indicated by them :—

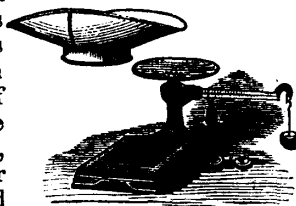
9. There are no movable balls or detached parts for the adjustment of the balance accessible or so placed that they can be changed without breaking a seal, or without the change coming to the knowledge of the Deputy Inspector* :—

10. The apparatus indicates the same weight, whether the load is placed in the centre of the platform, on one side of it, or at either corner :—

11. The maximum load which the apparatus is intended to weigh is conspicuously marked on some essential part of it :—

I. The Inspector will observe that there are several varieties of Instructions portable weigh-bridges and platform scales in use, which under the regulations above cited, cannot be admitted to verification. The following may be mentioned as examples :

- (a) The scale known as the "Improved Union," (see cut). This scale is made to weigh on two platforms which give indications in relation to each other in the proportion of one to eight. In addition to the platform, a "scoop" is provided, which may be placed on the smaller platform. A weight is provided which is to be used as an additional counterpoise, as an equivalent to the weight of the "scoop."



Union scale.

Improved Union or Family Scale.

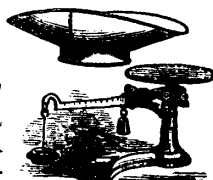
This additional counterpoise is of the nature of a "movable or detached part for the adjustment of the balance." The scale will, therefore, be rejected under § 9 of the section of the Order in Council above cited.

This description of scale is not to be considered as liable to rejection for the reason that the weights used with it are not in a decimal ratio to the load indicated on both platforms, if they are equal to a pound or an authorized multiple or sub-multiple of a pound, and are in a decimal ratio to the load weighed by them on the principal platform. Scales of this description, made in the proportion of one to eight, or in any other than a decimal ratio, as to the load on both platforms, that may be submitted for verification by manufacturers of scales or by parties who keep them for sale, will be rejected under §§ 7 and 8 of the section of the Order in Council above cited. But when submitted by parties who have had them in use previous to the issue of these instructions, they may be verified if, in all other particulars, they conform to the regulations.

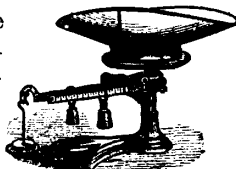
Exceptions to general rule.

*See special instructions as to this paragraph.

- Grocers' scale (b) The scale known as the "Grocers' Scale" (see cut), when constructed with a "Scoop" in addition to the attached weighing platform, and requiring an addition to the counterpoise, or, as is sometimes arranged, with a "tare-beam," as in cut No. 2, is liable to the same objections as are stated in (a), and will be rejected under § 9 of the section of the Order in Council above cited.



Grocers' Scale.



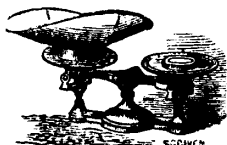
No. 2 Grocers' Scale, with Double Beam.

- Butter scales. (c) The scale described as the "Butter Trip Scale," with equal armed beam and a balance beam and ball at the side (see cut), is also liable to rejection. The balance beam at the side carries what is in effect a "movable ball or detached part." It will, therefore, be rejected under § 9 of the section of the Order in Council above cited.



Butter Trip Scales

- Trip scale. (d) The scale described as the "Grocers' Trip Scale," with equal armed beam (see cut), and having in addition to the attached weighing pans with which the scale is in equilibrium, a scoop, with a separate counterpoise to be used with the scoop, is also to be rejected under the paragraph above cited.

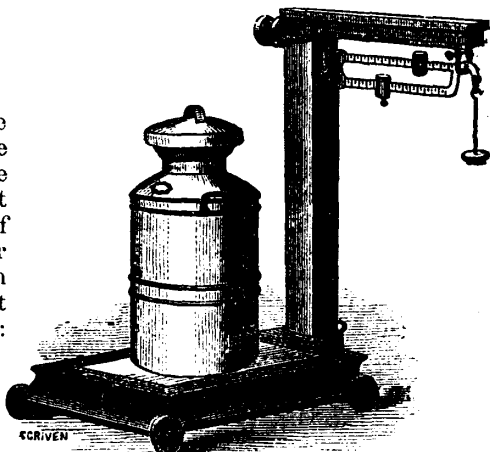


Grocers' Trip Scales.

General rule. And generally—

When a scoop for holding goods is used with any scale or balance, it must be an integral part thereof; that is, it must be necessary for putting the unloaded scale in equilibrium, and there must be no mode of using the scale without it.

- (e) The Dairy Scale (see cut) has a double beam, the lower one carrying a weight whereby the tare of the milk cans or other vessels is taken. This, however, is not to be rejected when :



Dairy Scale.

- (1) The words "Tare Beam" are distinctly incised on the beam used for that purpose.
- (2) The words "Tare Weight" distinctly incised on the weight so used.
- (3) The tare weight is provided with means of fixing it in its place, so that it cannot be easily moved.

There are so many kinds of platform scales that it would be difficult to give specific instructions as to each, but the above will serve as a general guide. When any variety not clearly covered by these instructions is presented, and as to which the Inspector has doubts, he is to apply to the Department for instructions, sending with his application such a description of the scale as will enable the Department to arrive at a proper decision.

2. When verifying a Portable Platform Scale or Weigh Bridge, the Inspector must:

- (a) See that the maximum weight which the scale is to weigh is plainly inscribed on it in letters and figures of a size proportioned to the scale, and that the weights to be used with it are in conformity with § 7 of the section of the Order in Council above quoted. Technical instructions.

If they are—

- (b) Verify them by the standards as directed in sections 1, 2, 3, 4, Art. IV, with reference to other weights.
- (c) The weights being verified, they are to be stamped on the places prepared for that purpose.
- (d) The counterpoise and movable weight attached to the graduated arm are not to be stamped until the whole process of verification is complete.

~~Be~~ Great care must be exercised in the verification of weights used with platform scales and weigh bridges. The importance of this will be seen when it is considered that whatever error there may be in the weight, it is exaggerated in the load weighed in the proportion which the load bears to the weight. Thus, if the weight indicates a multiple of 100, an error of .01 in the weight will cause an error of 1. in the load. Caution.

If the weights are approved, the owner must next cause the scale to be taken apart sufficiently to permit the Inspector to examine all its working parts, and the Inspector will:

- (a) Carefully examine all the beams and supports so as to ascertain whether they are of sufficient strength; whether the knife-edges for each series of levers are in the same horizontal plane, and are substantially and firmly fixed; whether there is ample room in the carrying links or other supports of the knife-edges for their oscillation; whether all the bearing surfaces are intact, and in good order, and generally, whether the apparatus is sufficiently well made to work freely. The owner will then put it together and—
- (b) The Inspector will see that it is placed on a level platform, and that it is provided with the necessary means for determining whether it is level.
- (c) Ascertain whether with the counterpoise on the end of the graduated arm, and with the movable weight at zero, the scale is in perfect equilibrium, that is:

- (1) The tongue on the graduated arm must be vertical, or, in the absence of the tongue, the beam must be horizontal.
- (2) The graduated arm must vibrate freely, and when disturbed it must return to its normal or horizontal position.
- (d) Place on the platform a standard weight equal to the minimum load which it is intended to weigh, and note :
 - (1) Whether the weight of such load is correctly indicated.
 - (2) Whether the scale is in conformity with the requirements of the Schedule of Remedy or allowance for errors.
- (e) Add to the load on the platform additional standards until its maximum load is placed on it, noting the result at several (from three to five) stages of the additions as described in (d).
- (f) Remove the load and test the results "backwards," noting whether the results are the same as in the previous testing, as a check.
- (g) Place as much as possible of the full load on each corner of the platform in succession, and observe whether the scale still indicates the weight on it correctly, within the limits of error tolerated, make the same tests with a reduced load.
- (h) Place the load (as in g) on the ends or sides of the platform nearest to the graduated beam or pan which carries the weight, and observe results. Then change the load to the opposite end or side of the pan, and note whether the results indicated are the same in both cases.
- (i) The same process of testing will be followed when the platforms are carried on levers or beams, or a combination of them equivalent to a balance with equal arms.

When not in possession of sufficient weight of standards.

3. If the Inspecting Officer has not in possession a sufficient weight of standards to make the full load of the scale inspected, the following method of testing may be resorted to:—

- (a) Proceed as directed in §§ 1 and 2 of Art. III, as far as the weight of standards available will permit.
- (b) Remove the standards from the platform, and without disturbing the counterpoise or weights on the graduated arm, replace the standards by any other suitable weights, or load until the scale is again in exact equilibrium.
- (c) Again add the standards to the load, and observe results as before.

This process will be repeated until the maximum load is reached. For scales or weigh bridges to weigh from one to two thousand pounds, pig iron will be the best material wherewith to replace the standards, but any heavy material may be used, as masses of stone or small boulders.

When the whole process of verifying the scales has been so far completed—

- (a) Examine the counterpoise and see that the aperture, if any, left for the introduction or withdrawal of shot or

other material for adjusting its weight has been effectually closed and sealed by a plug of soft metal. If this has been properly done, impress the stamp upon it.

- (b) Examine the movable weight carried on the graduated arm, and deal with it in the same manner as with the counterpoise.

Finally:—

If the scale has the maker's consecutive number incised on any essential part of it, that number is to be used for identification in the Indenture, and no stamp will be necessary. If it has no such number, some essential part of it—as the graduated arm—must be stamped. In stamping, great care must be taken to avoid bending or in any way changing the form of the arm. As to stamping.

4. The inspection of hay scales, grain scales, and large weigh bridges, such as are used by railway companies, and which are attached to fixed foundations, will be governed by instruction given in § 3, in so far as they are applicable. The following additional instructions must also be followed:

- (a) The foundation must be carefully examined as to its strength and general fitness to carry the proposed load and the possibility of its settling out of level. Inspection of large scales in position.
- (b) Ascertain whether the foundation is truly level.

5. The counterpoise or weight permanently attached to the end of the graduated arm, and movable or sliding weight carried on that arm for the indication of fractional parts of the load, must, when they can be separated from the arm without breaking or cutting any of the links, rings or collars by which they are carried, have their exact weight marked or engraved on them, that is:

- (a) On the counterpoise, its weight, when it places the balance in equilibrium.
- (b) On the sliding or movable weight, its exact weight, when duly adjusted.

6. If there are any apertures in the counterpoise or in the movable weight by which shot or other matter can be removed or introduced, such apertures must be closed by a soft metal plug, upon which the verification stamp is to be impressed after they have been verified.

7. With reference to the soft metal plug for receiving the stamp, it will be sufficient if the stamping of iron weights is provided for by removing the hard skin of the iron from a sufficient space, say $\frac{3}{4}$ of an inch in diameter, so that the stamp may be impressed on the softer metal below.

8. The verification fee for platform scales and weigh bridges includes the scale, the counterpoise and the movable weight on the graduated arm. All other weights belonging to such scales or weigh bridges are to be verified and separately charged for at the tariff prescribed for avoirdupois weights of the same denominations. Verification fee.

9. The actual weight in avoirdupois pounds, or parts of a pound, is to be legibly marked on all weights belonging to platform scales or weigh bridges, as well as the weight of the load they are to indicate. This may be done on weights belonging to scales and weigh bridges already in use, and not so marked by stencilling or

painting; but whenever the stencil or paint wears off, it must be renewed. No weight belonging to platform scales or weigh bridges, made or sold, or offered for sale after the inspection has been fully inaugurated, are to be admitted to verification unless their actual weight and the weight they are to represent in the load are cast, or plainly incised on them

Reference to
Order in
Council.

Art. IV.—Instructions for the Verification of Weights.

1. Examine the weights carefully and see that they are in conformity with Schedule **A** of the Order in Council of 26th of July, 1875.

2. If the weighing is to be performed with the official balance, proceed as follows:—

Technical
instructions.

- (a) Place the standard in the left hand pan.
- (b) Place a counterpoise in the right hand pan, which may consist of any available weights, among which should be a small tin cup with a quantity of small shot in it. This shot may be added to, or deducted from, until the balance exactly indicates zero.
- (c) Remove the standard from the left hand pan and in its place put the weight to be compared.
- (d) If the balance does not remain at zero, add grain weights to one pan or the other until it does. If they are required in the left hand pan with the compared weight, the number of grains added will show how much the weight is lighter than the standard, and will be designated by the sign—(or minus.) If, on the other hand, they are required in the right hand pan, the number of grains by which it is heavy, and will be designated by the sign + (or plus.)

3. By adopting the above method of verification, errors due to any difference there may be in the length of the arms of the balance will be avoided. Any balance, therefore, which is sufficiently sensitive, may be used.

4. Although the method above described is somewhat tedious, it should always be used when accuracy is aimed at, or when there is any doubt as to the accuracy of the balance. But with good balances, such as are supplied to its officers by the Department, ordinary commercial weights undergoing verification, may be compared by direct weighing against the standards.

Art. V.—Instructions as to the Issue of Indentures and Affixing Stamps thereto.

Indenture
with each ar-
ticle when
demanded.

1. An Indenture must be issued for each weigh bridge, platform scale or steelyard, such indenture to include the weights belonging to the scale to which it refers. It is usual for manufacturers of scales to designate them by a progressive number. When this is done, and when such number is engraved or impressed upon an essential part of the apparatus, no other stamp will be necessary, as the progressive number can then be inserted in the indenture and will be a sufficient identification.

2. A separate indenture will also be issued for any set of weights, measures or weighing machine when verified for manufacturers

or dealers, or when demanded by the owners; but, when verified for traders, who use the weights, &c., after they are verified, a number of them may be included in the same indenture. Care must always be taken, however, that no more are grouped together than can be represented by stamps for which there is room on the space set apart for them.

3. It is not necessary (as some Deputy Inspectors have imagined) to apply a stamp for each article. But the total value of the stamps attached to the indentures must exactly represent the fees chargeable on the articles covered by the indenture. This being kept in view, the largest available stamps are to be used. Stamp for each article not necessary.

4. In all cases the state of weights, measures and weighing machines, when first presented for verification, is to be entered in the Registers, and the fees are then to be collected. If they do not pass for verification, the words "*withdrawn for re-adjustment*" are to be written opposite, and when the same weights, &c., are again presented, if then found correct, the indenture may—until 30th June, 1877, be issued without additional charge, reference being made to the progressive number under which they were first submitted, by writing such number across the columns which would otherwise be occupied by the denomination of the stamps issued. Entries in books.

5. After the 30th June, 1877, the fees must be collected every time the articles are verified, whether they pass or not. Fees.

Note (a).—In all cases when placing weights in the pan of the balance supplied by the Department, or removing them from it, the balance must be raised from its bearings. If the traders' balance is used as suggested in the instructions for using the portable kit, (Circular No. 128,) it must first be verified under Article I. Caution as to use of apparatus.

Note (b).—With reference to the balance-ball on platform-scales and weigh-bridges referred to in § 9 of Section C of the Order in Council of 26th July, 1875, as the expediency of modifying this regulation is under consideration, pending the issue of other regulations the balance-ball is not to be interfered with, nor is the platform-scale or weigh-bridge on which it is used to be rejected unless such balance-ball is of an unusual character. Balance ball not to be interfered with.

A. BRUNEL,

Commissioner.

Circular No. 136.

W. & M.

DEPARTMENT OF INLAND REVENUE,
OTTAWA, Oct. 31st, 1876.

SIR,—You are required to make a return on the 30th September, 31st December, 31st March and 30th June in each year, on the form O. 19 supplied for that purpose by the Department, of all Weights, Measures and Balances submitted to you for verification during the preceding quarter. The first return to include all transactions prior to the 30th September, 1876.

I remain,

Your obedient servant,

A. BRUNEL,

Commissioner.

To.....

Deputy Inspector of Weights and Measures.

Circular No. 138.

W. & M.

DEPARTMENT OF INLAND REVENUE,
OTTAWA, Nov. 28th, 1876.

SIR,—Adverting to circular No. 133, I am now further to instruct you that in the performance of your duties you are not, until further directed, to insist upon the inspection of Weights and Measures or Weighing Machines that are in possession of dealers in such articles but not actually unpacked or exposed for sale.

You will notify such dealers in your division of the above order, as may be interested therein, and at the same time inform them that you are to inspect and verify such portion of their stocks as they may from time to time desire.

I am,

Your obedient servant,

A. BRUNEL,

Commissioner.

To.....

Deputy Inspector of Weights and Measures.

Circular No. 139.

W. & M.

DEPARTMENT OF INLAND REVENUE,
OTTAWA, Dec., 1st, 1876.

SIR,—In reference to the issuing of Indentures of verification of Weights and Measures, I have to call your attention to paragraph "L" of circular No. 115, and to memorandum in red, entitled: "Amended Instructions for Stamping Indentures," from which you will see that it is absolutely necessary that the particulars of test be carefully endorsed in duplicate as shewn on back of sample sheet. You will also observe that form O. 7 is to be used for Weights and Measures only. Each class under its own head, and that form O.7.B. is to be used for Balances, Platform Scales, Steelyards, &c.

I am,

Your obedient servant,

A. BRUNEL,

Commissioner.

To the Deputy Inspector
of Weights and Measures.

Circular No. 140.

W. & M.

DEPARTMENT OF INLAND REVENUE,
OTTAWA, Dec., 11th, 1876.

SIR,—You have already been notified that you are not to incur any expenditure, except in the most ordinary matters and in cases of absolute and urgent necessity without authority first obtained from this Department.

In order that your accounts may in future be audited without delay, you will write on each voucher or opposite to each item in the summary of account the number of the Departmental Letter by which such expenditure may have been authorized.

I am,

Your obedient servant

A. BRUNEL,

Commissioner.

To the.....

Deputy Inspector of Weights and Measures.

APPEN

RETURN of the Weights and Measures Inspected during the Half-year ended
Verified, Rejected and Verified after First Rejection for each

NAME OF INSPECTION OFFICE.	WEIGHTS.							MEASURES OF CAPACITY.							
	Dominion Weights.				Tolerated Weights.			Dominion Measures.				Tolerated Measures.			
	Brought for Verification.	Verified.	Finally Rejected.	Verified after First Rejection.	Brought for Verification.	Verified.	Finally Rejected.	Brought for Verification.	Verified.	Finally Rejected.	Verified after First Rejection.	Brought for Verification.	Verified.	Finally Rejected.	Verified after First Rejection.
<i>Ontario.</i>															
Algoma	130	130			104	104			28	28			68	61	7
Brant	1056	1056		351	107	107		67	879	879					
Brockville	387	375	12		25	24	1		494	494					
Durham.....	717	717			305	305			664	664					
Elgin.....	627	627		499	77	77		68	1282	1259	23				
Essex	772	772		541	62	62		50	56	56					
Glengarry.....	401	401			90	90			36	36					
Grey	797	797			92	92			74	74					
Halton	1821	1821			174	174			3	3					
Hamilton (City).....	7696	7696		52	297	297		7	5800	5800					
Hamilton.....									316	316					
Hastings.....	777	777			116	116			573	573					
Huron	179	179			14	14			124	124					
Kent.....	253	253		24	130	130		23	18	13	5				
Kingston.....	846	846			115	115			978	978					
Lambton.....	303	303			33	33			143	143					
Lennox	86	86			150	150			960	960					
London	2282	2266	16	916	236	236		146	1354	1354					
Middlesex	1754	1754		1005	155	155		121	849	849					
Niagara	310	305	5		58	54	4		67	67					
Norfolk	133	112	21	18	26	19	7	4	232	219	13				
Northumberland.....	1368	1368			122	122			45	45			289	289	
Ontario	2720	2696	24		247	247			997	997					
Ottawa	4821	4821		28	383	380	3	11	1022	1022					
<i>Carried forward...</i>	30236	30158	78	3434	3118	3103	15	497	16994	16953	41		357	350	7

DIX V.

31st December, 1876, showing the Total Number Brought for Verification, Division for each Province, and for the whole Dominion.

MEASURES OF LENGTH.			BALANCES, &C.										IRREGULAR WEIGHTS AND MEASURES.						
			Equal Armed Balances.			Steelyards.			Platform Scales, Weigh Bridges, &c.										
Brought for Verification.	Verified.	Finally Rejected.	Verified after First Rejection.	Brought for Verification.	Verified.	Finally Rejected.	Verified after First Rejection.	Brought for Verification.	Verified.	Finally Rejected.	Verified after First Rejection.	Brought for Verification.	Verified.	Finally Rejected.	Verified after First Rejection.				
1	1			28	28			3	3			42	42			61	61		
90	90			110	108	2	107	4	2	2	2	135	128	7	128	36	36		
53	53			29		29						70	65	5					
96	96			111	110	1		20	20			316	314	2		217	217		
88	87	1		65	65		64	20	20		4	100	98	2	97				
40	40			70	70		65	17	17		16	147	147		144	5	5		
				59	59			9	9			51	51			151	151		
10	10			68	68			4	4			153	153						
52	52			170	170			18	18			58	258						
228	228			269	269			60	60			565	565			441	441		
111	111			128	128		2	14	14			194	194						
30	30			17	17			1		1		31	29	2					
25	25			52	52		1	1	1			31	31		1				
148	118			103	102	1						133	130	3					
30	30			31	31							22	19	3					
8	8			32	32			5	5			120	120						
127	104	23		221	221		102	4	4			368	366	2	136	165	165		91
170	170			127	127		69	6	6			309	291	18	109	267	267		179
18	18			46	46			4	4			76	76						
				17	11	6	2					18	12	6	5				
110	104	6		122	121	1		59	57	2		245	243	2		1	1		
105	105			216	216			3	3			496	496		6	51	51		
482	482		8	360	360		1	3	3			347	347		13				
1992	1962	30	8	2451	2411	40	413	255	250	5	22	4227	4175	52	639	1385	1385		270

APPENDIX

RETURN of Weights, Measures and

NAME OF INSPECTION OFFICE.	WEIGHTS.								MEASURES OF CAPACITY.							
	Dominion Weights.				Tolerated Weights				Dominion Measures.				Tolerated Measures.			
	Brought for Verification.	Verified.	Rejected.	Verified after First Rejection.	Brought for Verification.	Verified.	Finally Rejected.	Verified after First Rejection.	Brought for Verification.	Verified.	Finally Rejected.	Verified after First Rejection.	Brought for Verification.	Verified.	Finally Rejected.	Verified after First Rejection.
<i>Brought forward.</i>	30236	30158	78	3434	3118	3103	15	497	16094	16953	41	0	357	350	7	
Oxford	581	581	.....	364	70	70	.....	58	291	262	29	.....	.....	.....	.....
Peterborough	741	740	1	.....	117	116	1	.....	292	291	1	.....	.....	.....	.....
Prince Edward	613	613	.....	.....	61	61	.....	.....	248	247	1	.....	.....	.....	.....
Renfrew	490	490	.....	.....	.....	.....	.....	.....	73	73	.....	.....	.....	.....	.....
Simcoe	409	409	.....	409	67	67	.....	50	176	176	.....	3	.....	.....	.....
Stratford	271	271	.....	.....	46	46	.....	.....	240	240	.....	.....	.....	.....	.....
Toronto	4819	4819	.....	4819	645	645	.....	645	7609	7601	8	.....	.....	.....	.....
Victoria	434	434	.....	355	77	77	.....	74	471	470	1	.....	.....	.....	.....
Waterloo	498	498	.....	137	53	53	.....	24	178	178	.....	.....	.....	.....	.....
Welland	157	157	.....	.....	19	19	.....	.....	173	173	.....	.....	.....	.....	.....
Wellington	1354	1354	.....	1029	147	147	.....	136	739	739	.....	56	56	.....	.....
York	292	292	.....	.....	40	40	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	40895	40816	79	10547	4460	4444	16	1484	27484	27403	81	3	413	406	7	
<i>Quebec.</i>																
Beauce	2	2	.....	.....	1	1	.....	.....	126	126	.....	.....	.....	.....	.....
Beauharnois	293	293	.....	.....	43	43	.....	.....	782	782	.....	.....	.....	.....	.....
Berthier	261	261	.....	6	35	35	.....	.....	662	662	.....	.....	.....	.....	.....
Chambly	76	67	9	.....	13	11	2	.....	351	351	.....	.....	.....	.....	.....
Champlain	20	20	.....	.....	6	6	.....	.....	.....	.....	.....	.....	.....	.....	.....
Drummond	75	75	.....	.....	343	343	.....	5	121	121	.....	.....	36	36	.....
Hull (city)	422	411	11	7	84	80	4	1	283	283	.....	9	55	49	6
Hull	23	23	.....	.....	1	1	.....	.....	3	3	.....	.....	.....	.....	.....
Joliette	27	25	2	.....	5	5	.....	.....	293	293	.....	.....	.....	.....	.....
Levis	229	229	.....	3	77	77	.....	1	24	24	.....	.....	.....	.....	.....
Lotbinière	44	44	.....	.....	35	35	.....	.....	.....	.....	.....	.....	.....	.....	.....
<i>Carried forward..</i>	1472	1450	22	16	643	637	6	7	2645	2645	9	91	85	6	.....

V.—Continued.

Weighing Machines Inspected, &c.—Continued.

MEASURES OF LENGTH.				BALANCES, &c.									IRREGULAR WEIGHTS AND MEASURES.							
				Equal Armed Balances.			Steelyards.			Platform Scales, Weigh Bridges, &c.										
Brought for Verification.	Verified.	Finally Rejected.	Verified after First Rejection.	Brought for Verification.	Verified.	Finally Rejected.	Verified after First Rejection.	Brought for Verification.	Verified.	Finally Rejected.	Verified after First Rejection.	Brought for Verification.	Verified.	Finally Rejected.	Verified after First Rejection.					
1992	1962	30	8	2451	2411	40	413	255	250	5	22	4227	4175	52	639	1385	1385	.....	270	
46	46	.....	.....	70	70	.....	2	50	50	.....	1	68	66	2	12	.....	.....	.....	.....
10	10	.....	.....	79	79	.....	.....	10	9	1	.....	108	107	1	.....	.....	.....	.....	.....
15	15	.....	.....	52	52	.....	.....	5	2	3	.....	112	109	3	.....	.....	.....	.....	.....
5	5	.....	.....	29	29	.....	.....	1	1	.....	.....	80	80	.....	.....	.....	.....	.....	.....
92	92	.....	.....	54	54	.....	.....	4	4	.....	.....	97	95	2	.....	.....	.....	.....	.....
2	2	.....	.....	33	30	3	.....	2	2	.....	.....	16	15	1	.....	.....	.....	.....	.....
999	999	.....	222	397	397	.....	205	62	62	.....	26	573	573	.....	327	.....	.....	.....	.....
130	130	.....	.....	80	74	6	.....	6	6	.....	.....	125	78	47	1	518	517	1	449	
50	50	.....	.....	57	57	.....	.....	1	1	.....	.....	81	81	.....	.....	.....	.....	.....	.....
3	3	.....	.....	30	30	.....	.....	.....	.....	.....	.....	45	45	.....	4	39	39	.....	.....
96	96	.....	.....	137	137	.....	.....	5	5	.....	.....	191	189	2	24	.....	.....	.....	.....
12	12	.....	.....	30	30	.....	.....	8	8	.....	.....	23	23	.....	.....	.....	.....	.....	.....
3452	3422	30	230	3499	3450	49	620	409	401	8	49	5746	5636	110	1007	1942	1941	.....	1	719
12	12	.....	.....	1	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
28	28	.....	.....	40	40	.....	.....	.....	.....	.....	.....	18	18	.....	.....	.....	.....	.....	.....	.....
25	25	.....	.....	14	13	1	.....	.....	.....	.....	.....	6	6	.....	.....	.....	.....	.....	.....	.....
3	1	2	.....	5	5	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3	3	.....	.....	4	4	.....	.....	.....	.....	.....	.....	1	1	.....	.....	.....	.....	.....	.....	.....
106	106	.....	1	52	52	.....	1	34	34	.....	4	.....	.....	.....	.....	.....	.....	.....	.....	.....
18	18	.....	3	70	70	.....	7	2	2	.....	.....	74	74	.....	20	.....	.....	.....	.....	.....
4	4	.....	.....	1	1	.....	.....	.....	.....	.....	.....	6	5	1	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	1	1	.....	.....	.....	.....	.....	.....	7	7	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	16	16	.....	.....	7	7	.....	.....	1	1	.....	.....	.....	.....	.....	.....	.....
7	7	.....	.....	8	8	.....	.....	.....	.....	.....	.....	6	6	.....	.....	.....	.....	.....	.....	.....
206	204	2	4	212	211	1	8	43	43	.....	4	119	118	1	20	.....	.....	.....	.....	.....

APPENDIX

RETURN of Weights, Measures and

NAME OF INSPECTION OFFICE.	WEIGHTS.							MEASURES OF CAPACITY.								
	Dominion Weights.				Tolerated Weights.			Dominion Measures.				Tolerated Measures.				
	Brought for Verification.	Verified.	Finally Rejected.	Verified after First Rejection.	Brought for Verification.	Verified.	Finally Rejected.	Verified after First Rejection.	Brought for Verification.	Verified.	Finally Rejected.	Verified after First Rejection.	Brought for Verification.	Verified.	Finally Rejected.	Verified after First Rejection.
<i>Brought forward...</i>	1472	1450	22	16	643	637	6	7	2645	2645	.....	9	91	85	6	.....
Missisquoi .....	.....	.....	.....	.....	25	25	.....	.....	180	180	.....	.....	.....	.....	.....	.....
Montmorency	4	4	.....	.....	95	95	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Montreal	1285	1251	34	1055	164	162	2	126	5399	5369	30	5068	.....	.....	.....	.....
Quebec	153	153	.....	.....	57	55	2	.....	741	728	13	10	.....	.....	.....	.....
Richelieu	325	325	.....	11	97	97	.....	8	72	72	.....	.....	.....	.....	.....	.....
Saguenay	849	849	.....	.....	297	297	.....	.....	105	105	.....	.....	53	53	.....	.....
Terrebonne	49	49	.....	5	362	356	6	2	.....	.....	.....	.....	.....	.....	.....	.....
Total	4137	4081	56	1087	1740	1724	16	143	9142	9099	43	5087	144	138	6	.....
<i>Nova Scotia.</i>																
Annapolis	45	45	.....	.....	156	156	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cape Breton	23	18	5	.....	247	27	220	.....	.....	.....	.....	.....	167	103	64	.....
Colchester	228	228	.....	1	22	22	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Guyshorough	61	52	9	.....	75	68	7	.....	1	1	.....	.....	15	.....	15	.....
Halifax	705	705	.....	.....	296	293	3	.....	33	33	.....	.....	214	188	26	.....
Inverness	212	205	7	.....	408	395	13	.....	710	710	.....	.....	.....	.....	.....	.....
Lunenburg	553	553	.....	.....	225	225	.....	.....	16	16	.....	.....	907	807	100	.....
Pictou	330	330	.....	179	23	23	.....	23	.....	.....	.....	.....	24	24	.....	24
Yarmouth	215	215	.....	.....	15	15	.....	.....	96	96	.....	.....	52	52	.....	.....
Total	2372	2351	21	180	1467	1224	243	23	856	856	.....	.....	1379	1174	205	24
<i>New Brunswick.</i>																
Fredericton	178	178	.....	164	59	59	.....	53	.....	.....	.....	.....	.....	.....	.....	.....
St. John	2303	2303	.....	.....	422	422	.....	.....	168	168	.....	.....	.....	.....	.....	.....
Woodstock	105	105	.....	.....	27	27	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	2586	2586	.....	164	508	508	.....	53	168	168	.....	.....	.....	.....	.....	.....

RECAPIT

Ontario	40895	40816	79	10547	4460	4444	16	1494	27484	27403	81	3	413	406	7	.....
Quebec	4137	4081	56	1087	1740	1724	16	143	9142	9099	43	5087	144	138	6	.....
Nova Scotia	2372	2351	21	180	1467	1224	243	23	856	856	.....	.....	1379	1174	205	24
New Brunswick	2586	2586	.....	164	508	508	.....	53	168	168	.....	.....	.....	.....	.....	.....
Total	49990	49834	156	11978	8175	7900	275	1703	37650	37526	124	5090	1936	1718	218	24

V.—Concluded.

Weighing Machines inspected, &c.—Concluded.

MEASURES OF LENGTH.				BALANCES, &c.										IRREGULAR WEIGHTS AND MEASURES.					
				Equal-armed Balances.				Steelyards.				Platform Scales, Weigh Bridges, &c.							
Brought for Verification.	Verified.	Finally Rejected.	Verified after First Rejection.	Brought for Verification.	Verified.	Finally Rejected.	Verified after First Rejection.	Brought for Verification.	Verified.	Finally Rejected.	Verified after First Rejection.	Brought for Verification.	Verified.	Finally Rejected.	Verified after First Rejection.	Brought for Verification.	Verified.	Finally Rejected.	Verified after First Rejection.
206	204	2	4	212	211	1	8	43	43	.....	4	1.9	118	1	20	.....	.....	.....	.....
8	8	.....	.....	8	8	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1	1	.....	.....	2	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1034	1034	.....	279	126	126	.....	.....	8	8	.....	.....	50	47	3	43	.....	.....	.....	.....
1	1	.....	.....	18	17	1	.....	.....	.....	.....	.....	22	22	.....	.....	.....	.....	.....	.....
17	17	.....	.....	21	21	.....	8	.....	.....	.....	.....	4	4	.....	3	.....	.....	.....	.....
208	208	.....	.....	141	141	.....	.....	.....	.....	.....	.....	54	54	.....	.....	.....	.....	.....	.....
29	28	1	.....	99	98	1	.....	.....	.....	.....	.....	64	64	.....	.....	.....	.....	.....	.....
1504	1500	4	283	627	624	3	16	51	51	.....	4	313	309	4	66	.....	.....	.....	.....
17	17	.....	.....	44	44	.....	.....	2	2	.....	.....	44	44	.....	.....	.....	.....	.....	.....
54	38	16	.....	73	52	21	.....	19	2	17	.....	123	86	37	.....	.....	.....	.....	.....
11	10	1	.....	17	17	.....	.....	1	1	.....	.....	64	59	5	.....	.....	.....	.....	.....
3	2	1	.....	29	27	2	.....	2	1	1	.....	17	15	2	.....	.....	.....	.....	.....
107	107	.....	.....	135	134	1	.....	5	4	1	.....	174	172	2	.....	.....	.....	.....	.....
134	134	.....	.....	99	85	14	.....	23	23	.....	.....	186	182	4	.....	.....	.....	.....	.....
42	42	.....	42	169	169	.....	.....	66	66	.....	.....	170	170	.....	.....	.....	.....	.....	.....
24	24	.....	.....	46	46	.....	.....	1	1	.....	.....	121	121	.....	.....	.....	.....	.....	.....
392	374	18	42	670	632	38	.....	136	109	27	.....	1061	1009	55	.....	.....	.....	.....	.....
11	11	.....	7	45	45	.....	11	3	3	.....	.....	35	34	1	13	.....	.....	.....	.....
177	177	.....	.....	387	387	.....	.....	47	47	.....	.....	263	263	.....	.....	.....	.....	.....	.....
2	2	.....	.....	28	26	2	.....	3	3	.....	.....	54	51	3	.....	.....	.....	.....	.....
190	190	.....	7	460	458	2	11	53	53	.....	.....	352	348	4	13	.....	.....	.....	.....

ULATION.

3452	3422	30	230	3499	3450	49	620	409	401	8	49	5746	5636	110	1007	1942	1941	1	719
1504	1500	4	283	627	624	3	16	51	51	.....	4	313	309	4	66	.....	.....	.....	.....
392	374	18	42	670	632	38	.....	136	109	27	.....	1064	1009	55	.....	.....	.....	.....	.....
190	190	.....	7	460	458	2	11	53	53	.....	.....	352	348	4	13	.....	.....	.....	.....
5538	5486	52	562	5246	5164	92	647	649	614	35	53	7475	7302	173	1086	1942	1941	1	719

APPEN

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

DIVISION.	MEASURES OF CAPACITY.													
	Dominion.													
	Busbel.	$\frac{1}{2}$ -Busbel.	Peck.	Gallon.	$\frac{1}{2}$ -Gallon.	Quart.	Pint.	$\frac{1}{2}$ -Pint.	Gill.	$\frac{1}{2}$ -Gill.	Total No. Verified.	Busbel.	$\frac{1}{2}$ -Busbel.	Peck.
Algoma	8	7	7			3	2	1			28		3	4
Brant		29	51	109	153	203	256	78			879			
Brockville				72	97	116	117	79	13		494			
Durham				91	107	210	209	45	1	1	664			
Elgin		442	330	64	96	150	154	23			1259			
Essex				6	12	13	13	12			56			
Grey	2				24	24	24				74			
Glengarry				6	6	6	6	6	6		36			
Halton		1	1	1							3			
Hamilton (City)	7	155	257	913	989	1241	1040	969	216	13	5800			
Hamilton		24	30	63	53	65	48	27	6		316			
Hastings			4	84	95	175	159	56			573			
Huron			1	2	18	35	40	23	5		124			
Kent							1	4	8		13			
Kingston		30	36	126	148	204	257	168	9		978			
Lambton				19	31	31	31	31			143			
Lennox		321	302	309	7	7	7	7			960			
London		20	82	121	186	404	352	189			1354			
Middlesex	3	15	23	122	178	213	196	87	6	6	849			
Niagara				13	11	17	12	9	3	2	67			
Norfolk				25	45	75	45	29			219			
Northumberland				15		30					45		1	27
Ontario				154	237	306	238	61	1		997			
Ottawa				101	150	215	248	194	114		1022			
Oxford			1	37	50	74	67	28	2	2	262			
Peterborough				53	59	65	59	53	1	1	291			
Prince Edward			49	56	51	52	13	13			247			
Renfrew				9	14	20	17	11	1	1	73			
Simcoe				28	33	65	49	1			176			
Stratford				33	50	58	61	31	7		240			
Toronto				1250	1322	1747	1761	1180	304	37	7601			
Victoria		19	11	85	89	133	108	25			470			
Waterloo		13	12	74	18	25	24	12			178			
Welland				30	37	39	41	24	1	1	173			
Wellington		24	32	105	110	201	176	91			739			2
York														
Beauce		1	1	4	22	25	25	27	21		126			
Beauharnois				123	128	132	133	123	121	22	782			
Berthier				96	97	100	106	103	88	72	662			
Champlain														
Chambly				42	57	78	73	60	21	20	351			
Drummond		2	1	23	23	23	23	13	13		121	3	3	6
Hull City				37	46	61	59	52	28		283	19	23	
Hull				1	1	1	1	1			3			
Joliette				48	48	48	48	49	48	4	293			
Lévis				4	4	4	4	4	4		24			
Lotbinière														
Missisquoi				36	36	36	36	36			180			

DIX VI.

Balances and Weighing Machines of each denomination Inspected and Verified in Half-year ended 31st December, 1876.

Tolerated.								BALANCES.													
								With equal arms.				Steelyards, with divided arms.				Weigh-bridges, or Platform Scales.		Total No. Verified.			
Gallon.	$\frac{1}{2}$ -Gallon.	Quart.	Pint.	$\frac{1}{2}$ -Pint.	Gill.	$\frac{1}{4}$ -Gill.	Total No. Verified.	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.	2,000 lbs. and under.	2,000 lbs. to 4,000 lbs.		4,000 lbs. to 6,000 lbs.	6,000 lbs. & upwards.	Total No. Verified.
13							61	7	21			3				41	1			73	
	13							26	82			2				105	18	2	3	238	
		15														65				65	
			13					36	73		1	19		1	269	35	4	6	444		
								10	55			19	1		97		1		183		
								38	32			15	1		126	7	7	7	233		
								26	42			4			145	5	1	2	229		
								1	58			9						51	119		
								48	122			15	3		208	36	14		446		
								167	102			60			524	21	20		894		
								110	12	3	3		14		167	21	7		337		
								3	14			3			29				47		
								13	37	2			1		28	2		1	84		
								24	73	5					101	18	11		232		
								10	21						19				50		
								8	24			5			113	4	3		157		
								194	27			3		1	305	24	37		406		
								30	97			6			254	26	4	7	420		
								12	34			1	3		72	2	2		136		
								7	3	1					12				23		
39	58	37	80	45	1	1	289	82	39			53	2	2	212	10	21		421		
								69	147			1		1	427	46	15	8	715		
								49	307	4		3			319	19	9		710		
								13	57			49	1		65	1			186		
								17	60	2		7	2		104	3			195		
								7	45			2			92	7	10		163		
								5	23	1				1	77	3			80		
								9	45			4			90	1	4		149		
								12	18			2			15				47		
								78	310			61	1		476	44	14	36	1032		
								18	56			6			18	64	10	2	2	157	
								16	41				1		77	4			139		
								5	25						42	2	1		75		
7	10	7	15	12	3		56	29	106	2		4		1	162	22	5		331		
								8	22			8			23				53		
								1											1	1	
								1	39		1				18				58		
								1	13						6				20	20	
								1	4										1	1	
7	8	3	5	1			36	1	4		1	10	4	19	1				5	5	
1	1	1	1	1	1	1	49	7	60	3		2			65	1	1		129	129	
								1				1			5				7	7	
								1							7				8	8	
								3	13			3	4		1				24	24	
								7	1						6				14	14	
								8													

RETURN showing the Number of Dominion and Tolerated Measures of Capacity,

DIVISION.	MEASURES OF CAPACITY.																						
	Dominion.											Total No. Verified.	Bushel.	½-Bushel.	Peck.								
	Bushel.	½-Bushel.	Peck.	Gallon.	½-Gallon.	Quart.	Pint.	½-Pint.	Gill.	½-Gill.													
Montmorency.....																							
Montreal		3	4	749	707	1090	1253	851	604	108			5369										
Quebec.....		6	3	76	89	115	162	156	96	25			728										
Richelieu.....				12	12	12	12	12	12				72										
Saguenay.....		105											105										
Terrebonne.....																							
Annapolis.....																							
Cape Breton.....																							14
Colchester.....																							
Guysborough.....	1												1									1	1
Halifax.....	18	3	5	3	4								33										
Inverness.....		35	6	102	148	166	102	90	61				710										
Lunenburg.....		10	3	1	1	1							16									104	
Pictou.....																							
Yarmouth.....				14	31	34	12	4	1				96										
Fredericton.....																							
St. John.....	16	12	23	23	23	23	23	23	23	18			168										
Woodstock.....																							

Balances and Weighing Machines of each denomination, &c.—*Concluded.*

Tolerated.							BALANCES.														
							With equal arms.				Steelyards with divided arms.				Weigh-bridges or Platform-scales.				Total No. Verified.		
Gallon.	¼-Gallon.	Quart.	Pint.	½-Pint.	Gill.	½-Gill.	Total No. Verified.	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.	2,000 lbs. and under.	2,000 lbs. to 4,000 lbs.	4,000 lbs. to 6,000 lbs.		6000 lbs. and upwards.	Total No. Verified.
.....	2	2
.....	.....	.....	.....	.....	.....	.....	.....	10	113	3	.....	7	1	.....	.....	43	4	.....	.....	181
.....	.....	.....	.....	.....	.....	.....	.....	17	.....	.....	.....	.....	.....	.....	.....	20	2	.....	.....	39
.....	.....	.....	.....	.....	.....	.....	.....	3	18	.....	.....	.....	.....	.....	.....	4	.....	.....	.....	25
16	15	13	.....	6	3	.....	53	46	67	.....	28	.....	.....	.....	.....	54	.....	.....	.....	185
.....	.....	.....	.....	.....	.....	.....	.....	85	13	.....	.....	.....	.....	.....	.....	64	.....	.....	.....	162
.....	.....	.....	.....	.....	.....	.....	.....	25	19	.....	.....	.....	.....	.....	2	43	1	.....	.....	90
4	20	19	19	23	2	2	103	6	44	.....	2	.....	.....	.....	.....	85	.....	1	.....	140
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	59	.....	.....	.....	78
4	3	3	1	1	1	.....	15	6	10	.....	11	1	.....	.....	1	15	.....	.....	.....	34
.....	110	37	33	25	15	8	188	20	105	5	4	.....	.....	4	.....	158	12	2	.....	310
.....	.....	.....	.....	.....	.....	.....	.....	36	24	.....	25	23	.....	.....	.....	179	1	2	.....	290
39	186	224	185	63	.....	.....	807	29	139	1	.....	66	.....	.....	.....	167	1	2	.....	395
.....	.....	.....	.....	.....	.....	.....	24	42	3	1	.....	1	.....	.....	.....	120	1	.....	.....	168
.....	.....	.....	.....	.....	.....	.....	.....	24	34	.....	.....	9	.....	.....	.....	153	.....	7	.....	169
.....	.....	.....	.....	.....	.....	.....	.....	5	39	.....	1	3	.....	.....	.....	34	.....	.....	.....	82
.....	.....	.....	.....	.....	.....	.....	.....	378	9	.....	.....	47	.....	.....	.....	219	41	3	.....	697
.....	.....	.....	.....	.....	.....	.....	.....	10	16	.....	.....	3	.....	.....	.....	51	.....	.....	.....	80

RETURN showing the Number of Dominion and Tolerated Weights and Lincal during the half Year

DIVISION.	DOMINION WEIGHTS.														
	Avoirdupois.														
	50 lbs.	30 lbs.	20 lbs.	10 lbs.	5 lbs.	3 lbs.	2 lbs.	1 lb.	8 ozs.	4 ozs.	2 ozs.	1 oz.	8 drs.	4 drs.	2 drs.
Algoma					5	13	23	3	21	16	15	13	11	3	2
Brant				79	110	60	239	218	74	59	59	60	55	43	2
Brockville					19	40	118	143	8	12	9	14	9	3	
Durham					76	85	148	146	82	52	48	35	21	10	5
Elgin				13	50	38	233	199	17	17	16	17	11	12	1
Essex	3		19	71	58	41	154	145	78	59	58	59	21	6	
Glengarry						33	167	128	29	17	12	8	6	1	
Grey	3			1	67	61	197	195	92	48	49	43	25	9	2
Halton			7	134	211	128	445	388	155	93	85	83	52	27	6
Hamilton	22			1	179	395	1020	1077	1049	793	796	793	790	791	781
Hastings	1	2	2		51	39	277	196	59	47	28	30	32	10	2
Huron				1	11	20	64	61	5	4	4	4	1		
Kent				12	23	8	45	52	32	18	17	18	13	8	2
Kingston	1	1	1	3	23	17	157	131	97	86	85	83	81	79	1
Lambton					11	7	63	54	37	27	29	28	24	22	1
Lennox									15	15	14	14	16	9	1
London	2		20	27	180	148	491	433	265	171	162	154	114	99	
Middlesex					182	150	415	401	211	89	80	80	78	66	1
Niagara				1	15	7	70	85	37	19	20	20	17	14	
Norfolk					6	7	41	32	5	5	5	4	4	3	
Northumberland					121	184	373	357	122	48	45	34	41	33	5
Ontario	10		6	7	164	325	727	663	186	104	104	101	100	88	5
Ottawa				14	45	67	494	486	151	753	737	713	651	107	2
Oxford					15	17	171	160	75	28	28	29	25	18	6
Peterborough			14	18	25	74	207	292	66	36	33	29	20	13	3
Prince Edward					88	73	216	200	9	8	7	5	4	3	
Renfrew					39	70	87	145	68	24	23	22	11	1	
Simcoe					33	37	121	127	21	17	18	19	16		
Stratford					2	9	98	79	20	14	14	14	11	9	
Toronto	61		2	5	366	461	1112	928	645	300	278	260	223	150	11
Victoria							75	87	51	49	48	47	42	27	4
Waterloo			2	8	49	45	150	136	38	16	16	15	13	7	2
Welland				11	9	40	45	19	8	7	6	6	6		
Wellington			1	16	141	121	425	378	102	36	38	38	36	20	2
York					4	13	76	65	22	22	22	20	22	22	2
Beauce								1	1						
Beauharnois	19		1	9	6		45	43	38	37	33	33	29		
Berthier				4	12	18	53	50	26	26	26	19	19	8	
Chambly				1	1		10	10	9	8	8	7	7	4	
Champlain							5	5	2	2	2	2	1	1	
Drummond									32	11	9	10	10	3	
Hull	4			3	3	3	81	82	43	43	39	39	37	35	
Hull					1	6	8	8							
Joliette							5	5	3	3	4	3	1	1	
Lévis	1				2	3	51	52	34	30	25	20	40	1	
Lotbinière								22	22						
Missisquoi															
Montmagny										1	1	1	1		
Montreal	4			2	45	51	216	232	162	121	120	117	103	78	
Quebec							24	26	21	20	22	22	16	2	
Richelieu	13	6	5	10	14	10	75	61	35	31	31	15	11	8	
Saguenay						3	151	172	147	113	110	94	43	10	
Terrebonne					2	1	3	3	8	7	7	7	7	4	

Measures of each Denomination, Inspected and Verified in each Inspection Division ended 31st December, 1976.

		TOLERATED WEIGHTS.								LINEAL MEASURES.									
		Avoirdupois.																	
1 dr.	½ dr.	Total No. Veri- fied.	56 lbs.	28 lbs.	14 lbs.	7 lbs.	4 lbs.	2 lbs.	1 lb.	Total No. Veri- fied.	Yard.	½ yard.	2 feet.	1 foot.	½ foot.	100 feet chains.	66 feet chains.	Tape or Riband.	Total No. Veri- fied.
2	3	130					19	33	52	104								1	1
		1056			1	5	101			107	90								90
		375					24			24	53								53
6	3	717					5	118	81	101	305	96							96
2	1	627			4	9	64			77	87								87
		772					5	57		62	40								40
		401					2	5	83	90									
3	2	797			1	6	85			92	10								10
5	2	1821			3	6	165			174	52								52
		7696					72	225		297	228								228
1		777			2	4	12	96	2	116	111								111
		179			1			13		14	30								30
5		253		1		2	5	48	38	36	130	25							25
		846		1		5	6	103		115	117								118
		303					1	32		33	30								30
1	1	86					1	41	60	48	150	8							8
		2266	1	1	2	14	218			236	164								104
1		1754				15	140			155	170								170
		305					3	51		54	18								18
		112	1	2		2	3	11		19									
4	2	1368		1	5	13	103			122	104								104
4	2	2696			5	18	224			247	105								105
1		4821	1	3	19	45	312			380	482								482
3	6	581			1	5	64			70	46								46
		740			2	5	119			116	10								10
		613		1	2	2	56			61	15								15
		490									5								5
		409			2	2	63			67	92								92
1		271		1		3	41			46	1						1		2
16	1	4819	20	53	58	109	405			545	996	1	1				1		999
3	1	434			2	3	72			77	113	16					1		130
1		498			2	51				53	50								50
		157			2	17				19	3								3
		1354			1	6	140			147	96								96
2		292		1	4	4	31			40	12								12
		2					1			1	12								12
		293				3	40			43	28								28
		261				2	33			35	25								25
		67			2	1	8			11	1								1
		20							6	6	3								3
		75	2	1	6	7	78	124	125	343	25	24	24	24	9				106
		411				4	76			80	18								18
		23					1			1	4								4
		25					5			5									
		229	9	4	9	13	42			77									
		44	3	5	2	3	22			35	7								7
		4	3	4	3	3	28	27	27	25	8								8
		1251		2	9	25	126			95	1								1
		153	2	6	9	12	26			162	994	35					5		1034
		325		3	8	8	78			55	1								17
		849	36	40	24	38	159			97	17								208
		49		1	4	15	121	116	99	297	80	61	67						28
										356	28								28

RETURN showing the Number of Dominion and Tolerated Weights

DIVISION.	DOMINION WEIGHTS.														
	Avoirdupois.														
	50 lbs.	30 lbs.	20 lbs.	10 lbs.	5 lbs.	3 lbs.	2 lbs.	1 lb.	8 ozs.	4 ozs.	2 ozs.	1 oz.	8 drs.	4 drs.	2 drs.
Annapolis.....							1	1	9	9	9	9	7		
Cape Breton.....									2	2	2	2	4	6	
Colchester.....					1	4	108	107		2	2	2	2		
Guysborough.....							21	21	1	3	3	3			
Halifax.....	78						154	146	106	87	64	35	22	10	
Inverness.....	1						1	96	89	4	3	3	2	3	
Lunenburg.....				2			2	218	212	104	7	3	3	1	
Pictou.....					12	7	98	110	55	12	12	8	8	5	1
Yarmouth.....							75	67	15	12	12	11	11	9	1
Fredericton.....							52	47	18	16	16	15	10	4	
St. John.....					5	2	414	391	366	359	323	250	136	51	2
Woodstock.....					1	2	35	34	7	5	5	5	6	3	1

and Lineal Measures of each Denomination, &c.—Continued.

		TOLERATED WEIGHTS.								LINEAL MEASURES.									
		Avoirdupois.																	
1 dr.	$\frac{1}{2}$ dr.	Total No. Veri- fied.	56 lbs.	28 lbs.	14 lbs.	7 lbs.	4 lbs.	2 lbs.	1 lb.	Total No. Veri- fied.	Yard.	$\frac{1}{2}$ yard.	2 feet.	1 foot.	$\frac{1}{2}$ foot.	100 feet chain.	66 feet chain.	Tape or Riband.	Total No. Veri- fied.
.....	45	.....	2	6	9	35	56	48	156	17	.....	.....	.....	.....	.....	.....	.....	17
.....	18	4	4	2	1	5	6	5	27	38	.....	.....	.....	.....	.....	.....	.....	38
.....	228	.....	.....	.....	.....	22	.....	.....	22	10	.....	.....	.....	.....	.....	.....	.....	10
.....	52	17	.....	14	6	23	.....	.....	60	2	.....	.....	.....	.....	.....	.....	.....	2
2	705	519	26	38	49	126	.....	.....	296	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	205	146	68	49	43	89	.....	.....	395	107	.....	.....	.....	.....	.....	.....	.....	107
.....	553	14	8	16	26	161	.....	.....	225	119	.....	15	.....	.....	.....	.....	.....	134
2	330	2	1	2	6	12	.....	.....	23	42	.....	.....	.....	.....	.....	.....	.....	42
2	215	.....	.....	.....	.....	15	.....	.....	15	24	.....	.....	.....	.....	.....	.....	.....	24
.....	178	.....	3	3	5	48	.....	.....	59	11	.....	1	.....	.....	.....	.....	.....	12
3	1	2303	2	2	14	48	356	.....	.....	422	171	.....	.....	.....	.....	1	2	3	177
1	105	.....	.....	.....	1	26	.....	.....	27	2	.....	.....	.....	.....	.....	.....	.....	2

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

DIVISION.	MEASURES OF CAPACITY.														
	Dominion.														
	Bushels.	$\frac{1}{2}$ -Bushel.	Peck.	Gallon.	$\frac{1}{2}$ -Gallon	Quart.	Pint.	$\frac{1}{2}$ -Pint.	Gill.	$\frac{1}{4}$ -Gill.	Total No. Rejected.	Bushel.	$\frac{1}{2}$ -Bushel.	Peck.	Gallon.
Algoma															
Brant															
Brockville.....															
Durham.....															
Elgin.....		14	1		8						23				
Huron.....															
Kent.....				1	1	1	1	1			5				
Kingston															
Lambton															
London															
Middlesex.....															
Niagara				1	2	4	5	1			13				
Norfolk															
Northumberland															
Ontario.....															
Ottawa.....															
Oxford				6	6	5	6	6			29				
Peterborough.....						1					1				
Prince Edward.....		1									1				
Simcoe															
Stratford															
Victoria		1									1				
Wellington												11	15	28	
Lunenburg															
Yarmouth															
Berthier															
Inverness.....															6
Hull															
Colchester															
Montreal											30				
Terrebonne.....															
Quebec						1	2	6		4	13				
Cape Breton.....															30
Guysborough															7
Halifax.....												1	1		7

Balances, and Weighing Machines of each denomination, Inspected and Rejected in half year ended 31st December, 1876.

Tolerated.							BALANCES.													
							With equal arms.				Steelyards, with divided arms.				Weigh-bridges, or Platform Scales.			Total No. Rejected.		
$\frac{1}{2}$ -Gallon.	Quart.	Pint.	$\frac{1}{2}$ -Pint.	Gill.	$\frac{1}{4}$ -Gill.	Total No. 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.	2,000 lbs. and under.	2,000 lbs. to 4,000 lbs.	4,000 lbs. to 6,000 lbs.		6,000 lbs. & upwards.	Total No. Rejected.
	6	1				7														
							2				2				6	1				11
							8	21							5					34
								1							2					3
											1				2					2
												1								3
									1											4
															3					3
															3					3
															2					3
															14	1	2	1		18
							2	4							6					12
							1				2				2					5
												1								2
											3									2
							1	2							2					6
							2	4							1					4
															46			1		4
															2					4
27	15	14				100														2
											8									13
						6	1								5					
							14													18
						6								1						1
															5					6
															3					3
							1													1
							1													1
						64		20			16	1			25			2		75
						15	1	1			1				2					5
10	4		2	1		26			1		1				2					4

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

DIVISION.	DOMINION WEIGHTS.														
	Avoirdupois.														
	50 lbs.	30 lbs.	20 lbs.	10 lbs.	5 lbs.	3 lbs.	2 lbs.	1 lb.	8 ozs.	4 ozs.	2 ozs.	1 oz.	8 drs.	4 drs.	2 drs.
Brockville.....					3	2	5	2							
Elgin.....															
London.....							3	4	1						8
Niagara.....							3	2							
Norfolk.....						2	12	7							
Northumberland.....															
Ontario.....									5	4	5	5	4	1	
Ottawa.....															
Peterborough.....							1								
Chambly.....							3	1		1	1		1	2	
Hull.....							7	3					1		
Joliette.....									1	1					
Montmorency.....															
Montreal.....							2	2	6	6	6	6	6		
Quebec.....															
Terrebonne.....															
Cape Breton.....											1	1	2	1	
Colchester.....															
Guysborough.....								1	2	2	1	1	1	1	
Halifax.....															
Inverness.....							4	3							
Woodstock.....															

Balances, and Weighing Machines of each Denomination, Inspected and Rejected in half year ended 31st December, 1876.

		TOLERATED WEIGHTS.								LINEAL MEASURES.									
		Avoirdupois.																	
1 dr.	½ dr.	Total No. Rejected.	56 lbs.	28 lbs.	14 lbs.	7 lbs.	4 lbs.	2 lbs.	1 lb.	Total No. Rejected.	Yard.	½ yard.	2 feet.	1 foot.	½ foot.	110 feet chains.	66 feet chains.	Tape or Ribband.	Total No. Rejected.
		12					1			1									
		16									1								1
		5					4			4	23								23
		21			1	1	5			7									
		24									6								
									3										6
		1					1			1									
		9					2			2	2								2
		11					4			4									
		2																	
		34					2			2	1								1
				2						2									
							2	2	2	6	1								1
		5	7	2	4	7	61	77	62	220	15		1						16
											1								1
		9	4		1	1	1			7	1								1
			2		1					3									
		7	2	2	1	3	5			13									

RETURN showing the number of Dominion and Tolerated Weights and Lineal Division, during the half year

DIVISION.	DOMINION WEIGHTS.														
	Avoirdupois Weights.														
	50 lbs.	30 lbs.	20 lbs.	10 lbs.	5 lbs.	3 lbs.	2 lbs.	1 lb.	8 ozs.	4 ozs.	2 ozs.	1 oz.	8 drs.	4 drs.	2 drs.
Algoma					5	13	33	3	21	16	15	13	11	3	2
Brant				79	110	60	239	218	74	59	59	60	55	43	
Brockville					22	42	123	145	8	11	9	14	9	3	
Bruce															
Durham					76	85	148	146	82	52	48	35	21	10	5
Elgin				13	50	38	233	199	17	17	16	17	11	12	1
Essex	3		19	71	56	41	154	145	78	59	58	29	21	6	
Glengarry							33	167	128	29	17	12	8	6	1
Grey	3			1	67	61	197	195	92	48	49	13	25	9	2
Halton			7	134	211	128	445	388	155	93	85	83	52	27	6
Hamilton	22			1	179	395	1020	1077	1049	793	793	796	790	781	
Hastings	1	2	2		51	39	277	196	59	47	28	30	32	10	2
Huron				1	11	20	64	61	5	4	4	4	4	1	
Kent				12	23	8	45	52	32	18	17	18	13	8	2
Kingston	1	1	1	3	23	17	157	131	97	86	85	83	81	79	1
Lambton					11	7	63	54	37	27	29	28	24	22	1
Lennox									15	15		14	16	9	1
London	2		20	27	180	148	494	437	266	171	162	154	114	107	
Middlesex					182	150	415	401	211	89	80	80	78	66	1
Muskoka															
Niagara				1	15	7	73	87	37	19	20	20	17	14	
Norfolk					6	9	53	39	5	5	5	4	4	3	
Northumberland				121	183	373	357	122	48	45	34	41	33		5
Ontario	10		6	7	264	325	727	663	191	108	109	106	104	89	5
Ottawa				14	45	67	494	486	751	753	737	713	651	107	1
Oxford					15	17	171	160	75	28	28	29	25	18	6
Peterborough			14	18	25	74	208	202	66	36	33	29	20	13	3
Prince Edward					88	73	216	200	9	8	7	5	4	3	
Renfrew					39	70	87	145	68	24	23	22	11	1	
Simcoe					33	37	121	127	21	17	18	19	16		
Straford					2	9	98	79	20	14	14	14	11	9	
Toronto	61		2												
Victoria							75	87	51	49	48	47	42	27	4
Waterloo			2	8	49	45	150	136	38	16	16	15	13	7	2
Welland					11	9	40	45	19	8	7	6	6		
Wellington			1	16	141	121	425	378	102	36	38	38	36	20	2
York					4	13	76	65	22	22	22	20	22	22	2
Beauce							1	1							
Beauharnois	19		1	9	6		45	43	38	37	33	33	29		
Bellechasse															
Berthier				4	12	18	53	50	26	26	26	19	19	8	
Chambly				1	1		13	11	9	9	9	8	8	6	
Champlain							5	5	2	2	2	2	1	1	
Drummond									32	11	9	10	10	3	
Gaspé															
Hull	4			3	3	9	96	95	43	43	39	39	38	35	
Iberville															
Joliette							5	5	4	4	4	3	1	1	
Laval															
Levis	1				2	3	51	52	34	30	25	20	10	1	
Lotbinière							22	22							
Missisquoi															
Montmagny															

Measures of each Denomination, presented for Verification in each Inspection ended December 31st, 1876.

		TOLERATED WEIGHTS.								LINEAL MEASURES.										
		Avoirdupois Weights.																		
1 dr.	½ dr.	Total.	56 lbs.	28 lbs.	14 lbs.	7 lbs.	4 lbs.	2 lbs.	1 lb.	Total.	Yard.	½ yard.	2 feet.	1 foot.	½ foot.	100 feet chains.	66 feet chains.	Tape or Riband.	Total.	
2	3	130					19	33	52	104										1
		1056			1	5	101			107	90									90
		387					25			25	53									53
6	3	717					5	118	81	101	305	96								96
2	1	627			4	9	64			77	88									88
		772				5	57			62	40									40
		401			2	5	83			90										
3	2	797			1	6	85			92	10									10
5	2	1821			3	6	165			174	52									52
		7696				72	225			297	228									228
1		777		2	4	12	96	2		116	111									111
		179			1		13			14	30									30
5		253		1	2	5	48	38	36	130	25									25
		846			5	6	103			115	117									118
		303					32			33	30									30
1	1	86				1	41	60	48	150	8									8
		2292	1	1	2	14	218			236	127									127
1		1754				15	140			155	170									170
		310			1	2	55			58	18									18
		133	1	2	3	4	16			26										
4	2	1368		1	5	13	103			122	110									110
4	2	2720				5	18	224		247	105									105
1		4821	1	3	19	45	312		3	383	482									482
3	6	581			1	5	64			70	46									46
		741			2	5	110			117	10									10
		613			1	2	56			61	15									15
		490								5										5
		409			2	2	63			67	92									92
		271		1	1	3	41			46								1		2
3	1	434			2	3	72			77	113		16						1	130
1		498				2	51			53	50									50
		157				2	17			19	3									3
		1354		1	6		140			147	96									96
2		292		1	4	4	31			40	12									12
		2					1			1	12									12
		293				3	40			43	28									28
		261				2	33			35	25									25
		76			2	1	10			13	3									3
20		20							6	6	3									3
		75	2	1	6	7	78	124	125	343	25	24	24	24	9					106
		445				4	81			85	22									22
		27					5			5										5
		229	9	4	9	13	42			77										
		44	3	5	2	3	22			35	7									7
					1		6	11	7	25	8									8

RETURN showing the number of Dominion and Tolerated Weights

DIVISION.	DOMINION WEIGHTS.														
	Avoirdupois Weights.														
	50 lbs.	30 lbs.	20 lbs.	10 lbs.	5 lbs.	3 lbs.	2 lbs.	1 lb.	8 ozs.	4 ozs.	2 ozs.	1 oz.	8 drs.	4 drs.	2 drs.
Montmorency										1	1	1	1		
Montreal	4			2	45	51	218	234	168	127	126	123	109	78	
Quebec							24	26	21	20	22	22	16	2	
Richelieu	13	6	5	10	14	10	75	61	35	31	31	15	11	8	
Saguenay						3	151	172	147	113	110	94	43	16	
Sherbrooke															
St. Hyacinthe															
Terrebonne					2	1	3	3	8	7	7	7	7	4	
Three Rivers															
Annapolis							1	1	9	9	9	9	7		
Cape Breton									2	2	3	3	6	7	
Colchester					1	4	108	107		2	2	2	2		
Guy'sborough							21	22	3	5	4	4	1	1	
Halifax	78						154	146	106	87	64	35	22	10	1
Inverness	1					1	100	92	4	3	3	3	2	3	
Lunenburg				2		2	218	212	104	7	4	3	1		
Pictou					12	7	98	110	55	12	12	8	8	5	1
Yarmouth							75	67	15	12	12	11	11	9	1
Fredericton							52	47	18	16	16	15	10	4	
Kings															
St. John					5	2	414	391	366	369	323	250	136	51	2
Woodstock					1	2	35	34	7	5	5	5	6	3	1
Manitoba															

and Lineal Measures of each Denomination, &c.—Continued.

		TOLERATED WEIGHTS.									LINEAL MEASURES.									
		Avoirdupois Weights.																		
1 dr.	1/4 dr.	Total.	56 lbs.	28 lbs.	14 lbs.	7 lbs.	4 lbs.	2 lbs.	1 lb.	Total.	Yard.	1/2 yard.	2 feet.	1 foot.	1/2 foot.	100 feet chains.	60 feet chains.	Tape or Ribband.	Total.	
.....	4	3	4	3	3	28	27	27	95	1	.....	.....	.....	.....	.....	.....	.....	1	
.....	1285	.....	2	9	25	128	.....	.....	164	994	.....	35	.....	.....	.....	.....	5	934	
.....	153	2	8	9	12	26	.....	.....	57	1	.....	.....	.....	.....	.....	.....	.....	1	
.....	325	.....	3	8	8	78	.....	.....	97	17	.....	.....	.....	.....	.....	.....	.....	17	
.....	849	36	40	24	38	159	.....	.....	197	80	61	67	.....	.....	.....	.....	.....	208	
.....	
.....	49	.....	1	4	15	123	118	101	362	29	.....	.....	.....	.....	.....	.....	.....	29	
.....	
.....	45	.....	2	6	9	35	56	48	156	17	.....	.....	.....	.....	.....	.....	.....	17	
.....	23	11	6	6	8	66	83	67	247	53	.....	1	.....	.....	.....	.....	.....	54	
.....	228	.....	.....	.....	.....	22	.....	.....	22	11	.....	.....	.....	.....	.....	.....	.....	11	
.....	61	.....	.....	.....	.....	.....	.....	.....	75	3	.....	.....	.....	.....	.....	.....	.....	3	
2	705	59	26	39	49	126	.....	.....	299	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	212	148	70	50	46	94	.....	.....	408	107	.....	.....	.....	.....	.....	.....	.....	107	
.....	553	14	8	16	26	161	.....	.....	225	119	.....	15	.....	.....	.....	.....	.....	134	
2	330	2	1	2	6	12	.....	.....	23	42	.....	.....	.....	.....	.....	.....	.....	42	
2	215	.....	.....	.....	1	23	.....	.....	24	24	.....	.....	.....	.....	.....	.....	.....	24	
.....	178	.....	3	3	5	48	.....	.....	59	11	.....	1	.....	.....	.....	.....	.....	12	
3	1	2303	2	2	14	48	356	422	171	2	4	177
1	105	1	26	27	2	2

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

DIVISION.	MEASURES OF CAPACITY.															
	Dominion.											Total.	Bushel.	½-Bushel.	Peck.	
	Bushel.	½-Bushel.	Peck.	Gallon.	½-Gallon.	Quart.	Pint.	½-Pint.	Gill.	½-Gill.						
Algoma.....	8	7	7				3	2	1				28		3	4
Brant.....		29	51	109	153	203	256	78					879			
Brockville.....				72	97	116	117	79	13				494			
Bruce.....					91	107	210	209	45	1	1		664			
Durham.....				64	104	150	154	23					1282			
Elgin.....		456	331	6	12	13	13	12					56			
Essex.....				6	6	6	6	6	6	6			36			
Glengarry.....					24	24	24						74			
Grey.....	2				1								3			
Halton.....		1	1													
Hamilton.....	7	179	287	976	1042	1306	1088	996	222	13			6116			
Hastings.....				4	84	95	175	159	56				573			
Huron.....			1	2	18	35	40	23	5				124			
Kent.....				1	1	2	5	9					13			
Kingston.....			30	36	127	148	250	210	168	9			978			
Lambton.....				19	31	31	31	31					143			
Lennox.....			321	302	309	7	7	7					960			
London.....		20	82	121	183	404	352	189					1354			
Middlesex.....	3	15	23	122	178	213	196	87	6	6			849			
Muskoka.....																
Niagara.....				13	11	17	12	9	3	2			67			
Norfolk.....				26	47	79	50	30					232			
Northumberland.....				15		30							45	1	27	39
Ontario.....				154	237	306	238	61	1				997			
Ottawa.....				101	150	215	248	194	114				1022			
Oxford.....			1	1	43	56	79	73	34	2	2		291			
Peterborough.....				53	59	66	59	53	1	1			292			
Prince Edward.....			1		49	56	51	52	13	13	13		248			
Renfrew.....				9	14	20	17	11	1	1			73			
Simcoe.....				28	33	65	49	1					176			
Stratford.....				33	50	58	61	31	7				240			
Toronto.....																
Victoria.....		20	11	85	89	133	108	25					471			
Waterloo.....		13	12	74	18	25	24	12					178			
Welland.....				30	37	39	41	24	1	1			173			
Wellington.....		24	32	105	110	201	176	91					739	2	7	
York.....																
Beauce.....		1	1	4	22	25	25	27	21				126			
Beauharnois.....				123	128	132	133	123	121	22			782			
Bellechasse.....																
Berthier.....				96	97	100	106	103	88	72			662			
Chambly.....				42	57	78	73	60	21	20			351			
Champlain.....																
Drummond.....		2	1	23	23	23	23	13	13				121		10	
Gaspé.....																
Hull.....				38	46	62	60	52	28				286		19	23
Iperville.....																
Joliette.....				48	48	48	48	49	48	4			293			
Laval.....																
Lévis.....				4	4	4	4	4	4				24			
Lotbinière.....																

Balances, and Weighing Machines of each Denomination, brought for Verification in half year ended 31st December 1876.

Tolerated.								BALANCES.												
								With equal arms.				Steelyards, with divided arms.				Weigh-bridges, or Platform Scales.				
Gallon.	½-Gallon.	Quart.	Pint.	½-Pint.	Gill.	¼-Gill.	Total.	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.	2,000 lbs. and under.	2,000 lbs. to 4,000 lbs.	4,000 lbs. to 6,000 lbs.	6,000 lbs. & upwards.	Total.
13	13	21	14				68	7	21			3				41	1			73
								28	82			4				111	19	2	3	249
								8	21							70				99
								36	74	1		19		1		271	35	4	6	447
								10	55			19	1			99		1		185
								38	32			15	1		1	126	9	5	7	234
								1	58			9					50	1		119
								26	42			4				145	5	1	2	225
								48	122			15	3			212	35	11		446
								167	102			60				524	21	20		894
								110	12	3	3	14				167	21	7		305
								3	14			1				31				49
								13	37	2		1				28	2		1	84
								24	73	6						104	18	11		238
								10	21							22				53
								8	24			5				113	4	3		157
								194	27			3			1	307	24	37		592
								30	97			6				268	27	6	8	442
								12	34			1		3		72	2	2		126
								9	7	1						18				35
58	37	89	45	1		1	289	83	39			55	2	2		214	10	21		426
								69	147			1	1		1	427	43	18	8	715
								49	307	4		3				319	19	9		710
								13	57			49	1			67	1			189
								17	60	2		8	2			105	3			197
								7	45			5				95	7	10		169
								5	23	1				1		77		3		110
								9	45			4				92	1	4		155
								13	20			2				16				51
								20	60			6				110	10	2	3	211
								16	41				1			77	4			139
								5	25							42	2	1		75
10	7	15	12	3			56	29	106	2		4			1	163	22	6		333
								8	22			8				23				61
								1												1
									39		1					18				58
								1	13							6				20
								1	4											5
								4								1				5
2	7	8	3	5	1		36	3	48		1	10	4	19	1					86
1	2	3	2	2	2	1	55	8	60	3		2				72	1	1		147
									1							7				8
								3	13			3	4			1				24
								7	1							6				14

RETURN showing the Number of Dominion and Tolerated Measures of

DIVISION.	MEASURES OF CAPACITY.													
	Dominion.													
	Bushel.	$\frac{1}{4}$ -Bushel.	Peck.	Gallon.	$\frac{1}{2}$ -Gallon.	Quart.	Pint.	$\frac{1}{2}$ -Pint.	Gill.	$\frac{1}{2}$ -Gill.	Total.	Bushel.	$\frac{1}{4}$ -Bushel.	Peck.
Missisquoi				36	36	36	36	36			180			
Montmagny														
Montmerency														
Montreal		3	4	754	712	1095	1258	856	600	108	5399			
Quebec		6	3	76	89	116	164	162	96	29	741			
Richelieu				12	12	12	12	12	12		72			
Saguenay		105									105			
Sherbrooke														
St. Hyacinthe														
Terrebonne														
Three Rivers														
Annapolis														
Cape Breton												37		9
Colchester														
Guysborough		1									1	1	1	1
Halifax	18	3		5	3	4					33		1	1
Inverness		35	6	102	148	166	102	90	61		710			
Lunenburg		10	3	1	1	1					16	115	44	
Pictou													3	2
Yarmouth				14	31	34	12	4	1		96	6	5	1
Fredericton														
Kings														
St. John		12		23	23	23	23	23	23	18	168			
Woodstock														
Manitoba														

Capacity, and Weighing Machines, of each Denomination, &c.—Continued.

Tolerated.								BALANCES.													
								With equal arms.				Steelyards with divided arms.				Weigh-bridges or Platform Scales.					
Gallon.	-Gallon.	Quart.	Pint.	$\frac{1}{2}$ -Pint.	Gill.	$\frac{1}{4}$ Gill.	Total.	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.	2,000 $\frac{1}{2}$ and under.	2,000 lbs o 4,000 lbs	4,000 lbs. to 6,000 lbs.	6,000 lbs. and up-wards.	Total.	
									8											8	
								2												2	
								10	113	3		7	1			46	4			184	
								3	18						20	2				40	
								3	18					4						25	
16	15	13		6	3		53	46	67		28				54					195	
								86	13							64					163
								25	19			2				43	1			90	
31	30	30	24	3	3		167	7	64		2	18	1		120		3			215	
								2	15			1			64					82	
4	3	3	1	1	1		15	7	11		11	2			17					48	
77	47	37	27	16	8		214	20	105	5	5	1		4	160	12	2			314	
								39	34		26	23			183	1	2			308	
214	251	190	77	14	2		907	29	139	1		66			169	1	2			405	
4	6	6	2	1			24	42	3	1		1			120	1				168	
11	14	7	7	1			52	24	34			17			154		11			240	
								5	39		1	3			35						83
								378	9			47			219	41	3				697
								12	16			3			54						85

RETURN showing the Number of Dominion Tolerated Weights and Lineal Measures Division, during the half Year

Division.	DOMINION WEIGHTS.														
	Avoirdupois Weights.														
	50 lbs.	30 lbs.	20 lbs.	10 lbs.	5 lbs.	3 lbs.	2 lbs.	1 lb.	8 ozs.	4 ozs.	2 ozs.	1 oz.	8 drs.	4 drs.	2 d
Brant.....				15	9	1	102	93	27	24	20	22	18	20	
Elgin.....				12	38	29	198	159	13	15	14	14	3	4	
Essex.....	3		12	34	40	33	123	108	52	40	44	41	9	2	
Hamilton.....							12	14	2	4	5	9	5	1	
Huron.....															
Kent.....					1		3		3	8	4	2	2	1	
London.....	1			17	121	78	202	229	60	56	32	57	6	57	
Middlesex.....					136	134	205	288	116	36	27	33	20	10	
Norfolk.....					1	1	9	6			1				
Ottawa.....									5	7	8	5	3		
Oxford.....					7	8	118	113	49	16	17	16	11	9	
Simcoe.....					33	37	121	127	21	17	18	19	16		
Toronto.....	61		2	5	366	461	578	457	426	142	122	260	223	150	11
Victoria.....							69	77	44	42	32	28	28	24	1
Waterloo.....				6	8	6	46	41	9	6	6	4	3	2	
Wellington.....			1	15	114	104	280	315	89	24	27	23	26	10	1
Berthier.....							5	1							
Drummond.....															
Hull.....							4	2					1		
Lévis.....											1	1	1		
Montreal.....							213	229	160	119	118	115	101		
Richelieu.....							5	4			2				
Terrebonne.....							1	1	1			1	1		
Colchester.....					1										
Fredericton.....							48	41	17	16	14	15	9	4	
Pictou.....					3	4	53	59	32	8	8	5	5	2	

of each Denomination, Inspected and Verified after first Rejection in each Inspection ended 31st December, 1876.

		TOLERATED WEIGHTS.								LINEAL MEASURES.									
		Avoirdupois Weights.																	
1 dr.	½ dr.	Total Verified after first Rejection.	56 lbs.	28 lbs.	14 lbs.	7 lbs.	4 lbs.	2 lbs.	1 lb.	Total Verified after first Rejection.	Yard.	½ yard.	2 feet.	1 foot.	½ foot.	100 feet chains.	66 feet chains.	Tape or Ribband.	Total Verified after first Rejection.
		351			1	4	62			67									
		499			3	9	56			68									
		541				4	46			50									
		52					7			7									
		24				2	4	7	10	23									
		916	1	1	2	8	134			146									
		1005				7	114			121									
		18		1	1	1	1			41									
		28		1	2	4	4			11	8								8
		364			1	5	52			58									
		409				2	48			50									
16		4819	20	53	58	109	405			645	221		1						222
3	1	355			2	3	69			74									
		137				1	23			24									
		1029			1	5	130			136									
		6																	
						1		2	2	5	1								1
		7					1			1	3								3
		3					1			1									
		1055					126			126	279								279
		11			1		7			8									
		5				1	1			2									
		1																	
		164		3	2	4	44			53	7								7
		179	2	1	2	6	12			23	42								42

RETURN showing the Number of Measures of Capacity and Balances of each Division, during the half year

DIVISION.	MEASURES OF CAPACITY.														
	Dominion.														
	Bushel.	$\frac{1}{2}$ -Bushel.	Peck.	Gallon.	$\frac{1}{2}$ -Gallon.	Quart.	Pint.	$\frac{1}{2}$ -Pint.	Gill.	$\frac{1}{4}$ -Gill.	Total Verified after first Rejection.	Bushel.	$\frac{1}{2}$ -Bushel.	Peck.	Gallon.
Brant															
Elgin															
Essex															
Hamilton															
Hastings															
Kent															
London															
Middlesex															
Norfolk															
Ontario															
Ottawa															
Oxford															
Simcoe				1	1		1				3				
Toronto															
Victoria															
Welland															
Wellington															
Drummond															
Hull				1	1	1	1	1	4		9				
Montreal				716	673	1057	1227	824	571		5068				
Quebec				2	2	2	4				10				
Richelieu															
Pictou												3	2	4	6
Fredericton															

Denomination Inspected and Verified after first Rejection, in each Inspection ended 31st December, 1876.

Tolerated.						BALANCES.										Total Verified after Rejection.			
						With equal arms.				Steelyards with divided arms.				Weigh-bridges or Platform Scales.					
$\frac{1}{2}$ -Gallon.	Quart.	Pint.	$\frac{1}{2}$ -Pint.	Gill.	$\frac{1}{4}$ -Gill.	Total Verified after first Rejection.	5 lbs. and under.	5 lbs. to 50 lbs.	50 lbs. to 100 lbs.	100 lbs. and upwards.	500 lbs. and under.	500 to 1,000 lbs.	1,000 to 2,000 lbs.	2,000 to 4,000 lbs.	2,000 lbs. and under.	2,000 lbs. to 4,000 lbs.	4,000 lbs. to 6,000 lbs.	6,000 lbs. & upwards.	
							25	82			2				105	18	2	3	237
							10	54			4				97				165
							35	30			14	1	1		123	7	7	7	225
							2												2
							1												2
							89	13							123	7	6		238
							10	59							106	3			175
							2								5				7
															6				6
								1							11	2			14
								2			1				12				15
							30	175			26				251	30	10	36	558
																		1	1
															4				4
															14	8	2		24
								1			3								5
								7					1		20				27
															43				43
							3	5							3				11
6	2	1			24		1	10							13				23

APPENDIX VI (a).
STATEMENT showing the disposition of the Weights and Measures Standards.

OFFICES.	OFFICIAL STANDARDS.					INSPECTION STANDARDS.									DEAL END MEASURES.		REMARKS.	
	Avoirdupois weights.	Decimal weights.	Troy weights.	50lb balances.	8 oz. balances.	Standard and comparative.	Measures of capacity.	Avoirdupois weights.	Decimal weights.	Grain weights.	50lb balances.	5lb balances.	8 oz. balances.	Portable kits.	50lb iron weights.	10 feet.		6 feet.
Windsor District	1							1		1								
Divisions:—																		
Essex						1	1											
Kent						1	1								80			
Lambton						1	1							1	40			
Bruce						1	1								40			
Huron						1	1								40			
Stratford						1	1								40			
London District	1									1								
Divisions:—																		
London						1	1											
Middlesex						1	1								120			
Elgin						1	1							1	40			
Wellington						1	1							1	40			
Waterloo						1	1							1	40			
Brant						1	1							1	40			
Norfolk						1	1							1	40			
Oxford						1	1							1	40			
Hamilton, City						1	1							1	200			
Hamilton						1	1			2		2		1				
Halton						1	1							1	40			
Niagara						1	1							1	40			
Welland						1	1							1	40			
Toronto District	1																	
Divisions:—																		
Toronto						1	1			2		2		1	400	2	2	Extra weights and balance for factory.
York						1	1			1		1		1				
Ontario						1	1			1		1		1	80			

STATEMENT showing the disposition of the Weights and Measures Standards.—*Concluded.*

OFFICES.	OFFICIAL STANDARDS.					INSPECTION STANDARDS.									DEAL END MEASURES.		REMARKS.	
	Avoirdupois weights.	Decimal weights.	Troy weights.	50lb balances.	5lb balances.	8 oz. balances.	Standard yard and comparative.	Measures of capacity.	Avoirdupois weights.	Decimal weights.	Grain weights.	50lb balances.	5lb balances.	8 oz. balances.	Portable kits.	50lb iron weights.		10 feet.
<i>Brought forward</i>	5	1	.....	6	5	6	59	64	60	.....	66	58	6i	58	25	3000	2	2
Levis
L'ance
Bellechasse
Saguenay
Montnagly
Kamouraska
Rimouski
Gaspé
Labrador
Nova Scotia District
Divisions:—
Halifax
Guysborough
Lunenburg
Pictou
Colchester
Hant
Annaopolis
Yarmouth
Cape Breton
Inverness
New Brunswick District
Divisions:—
Restigouche
Northumberland
St. John
Fredericton

APPENDIX VII.

DETAILS of Expenditure on Gas Testing Offices, showing the Cost of Instruments, Fitting and Office Furniture, Rents, Salaries, Contingencies, and Fees collected for the six months ending December, 31st, 1877.

Inspection Districts.	Inspectors.	Value of Standards, Fittings, &c.				Expenditure.			Apparatus ready for use.	Operations commenced.	Returns, Fees Collected six months.
		Value of Principal Standards.	Value of connections, gas fittings, &c.	Value of office furniture and fittings.	Total value.	Office rents, six months.	Salaries six months.	Contingencies six months.				Total.
		\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
Montreal.....	N. Aubin.....	2,468 00	387 00	325 15	3,180 15	.....	1,000 00	155 40	155 40	1,155 40	587 75
Toronto.....	G. Sutherland.....	1,935 75	533 82	35 00	2,504 57	.....	150 00	90 44	90 44	240 44	394 00
Hamilton.....	D. McPhie.....	1,191 00	296 97	71 00	1,558 97	.....	.....	.....	.....	75 00	109 00
Ottawa.....	.....	1,924 00	370 52	136 00	2,430 52	.....	.....	.....	.....	28 50	11 25
Halifax.....	A. Miller.....	1,469 00	303 70	62 85	1,835 55	.....	.....	.....	.....	635 90	146 50
St. John.....	A. Rowan.....	985 00	186 98	85 90	1,257 88	.....	.....	.....	.....	547 89	192 75
Quebec.....	C. J. Lafrance.....	2,487 00	543 94	84 00	3,114 94	.....	.....	.....	.....	49 57	12 25
Bramford.....	.....	975 47	269 40	84 00	1,328 87	.....	.....	.....	.....	37 55	.....
Fredericton.....	J. W. M. Ruel.....	1,008 00	187 64	91 86	1,290 50	.....	.....	.....	.....	216 47	.....
Pictou.....	J. Hepburn.....	865 03	116 43	96 20	1,077 66	.....	150 00	16 47	16 47	30 60	.....
Newcastle.....	.....	888 00	185 58	15 00	1,088 58	.....	.....	.....	.....	2 50	.....
Charham.....	.....	870 00	304 95	34 00	1,208 95	.....	.....	.....	.....	2 50	.....
		17,066 25	3,686 93	1,123 96	21,877 14	278 75	2,860 00	563 85	3,642 60		1,453 50

APPENDIX VIII.

RETURN of the Gas Meters presented for verification during the Year ended 31st December, 1876.

Inspection Districts.	Date of opening office.	Total number of Meters presented for verification.	Kind.		Verified.			Rejected.			Verified after First Rejection.			Total verified and rejected.		Remarks.
			Dry.	Wet.	Correct.	Fast.	Slow.	Unsound.	Fast.	Slow.	Correct.	Fast.	Slow.	Verified.	Rejected.	
	1876.															
Montreal.....	April.....	1,149	1,146	3	206	413	481	9	32	8					1,100	49
Toronto.....	Aug.....	653	653		107	252	282		3	5	1	1	2		645	8
Hamilton.....	Sept.....	142	142			53	86		3						139	3
	1877.															
Ottawa.....	Jan.....	18	17	1	1	8	4	2	2	1					13	5
Halifax.....	July.....	276		276		178	86	5	3						208	6
St. John.....		592	592		32	204	242	14	48	43			2		480	112
Quebec.....	Dec.....	18		18		4	2			12					6	12
		2,848	2,550	298	346	1112	1183	30	91	69	1	3	6		2,651	197

Seven rejected under section 14 of Statute.

RETURN of the Illuminating Power and Purity

Inspection Districts.	Illuminating Power.						Sulphur per 100 ^r		
	Highest.	Lowest.	Average.	Standard.	Below Standard	No. of Tests.	Highest	Lowest.	Average-
	Candles.	Candles.	Candles.	Candles.			Grains.	Grains.	Grains.
Montreal :—									
April	16.41	16.02	16.22	14		2			
May	17.40	15.70	16.25	14		4			
June	18.02	16.72	17.37	14		2			
July	17.33	15.59	16.47	14		1	38.62	26.33	38.81
August	17.52	16.48	16.98	14		3	50.25		50.35
September	17.58	15.22	16.43	14		4	42.28		42.28
October	18.09	15.20	16.73	14		3	51.70	50.28	50.99
November	18.40	17.28	17.75	14		3	48.95	46.12	47.54
December	16.89	16.43	16.61	14		6	54.25	45.66	44.96
Toronto :—									
July	13.81		13.81	12		1	18.95		18.95
August				12			16.80		16.80
September	14.54	13.15	13.81	12		6	18.70	14.22	16.50
October	14.67	10.62	12.83	12	2	6	22.60	11.85	17.48
November	14.92	13.53	14.08	12		6	19.24	15.96	17.96
December	14.15	12.64	13.43	12		9	16.09	9.46	11.60
Hamilton --									
September	18.26	15.16	16.53	12		7			
October	15.33	14.64	15.10	12		3			
November	17.54	13.99	15.52	12		4			
December	16.91	14.66	15.65	12		4			
Halifax :—									
July	23.24	19.43	21.76	16		8			
August	23.68	19.54	21.05	16		8			
September	22.34	19.74	21.19	16		9			
October	26.19	20.76	22.79	16		8			
November	22.63	20.65	21.35	16		9			
December	21.86	19.00	20.42	16		9			
St. John :—									
May	20.73	16.78	18.93	14		13			
June	21.26	15.87	18.45	14		20			
July	20.21	15.55	18.04	14		23			
August	18.05	13.72	16.42	14	1	21			
September	18.80	15.45	16.70	14		19			
October	17.28	14.74	15.85	14		23			
November	18.15	14.06	15.86	14		26			
December	19.50	15.76	17.21	14		23			
Quebec :—									
December	15.63	14.33	15.14	14		5			

APPENDIX X

STATEMENT showing the total number of Gas Inspection Standards received and how distributed.

OFFICES.	10ft. Gasholder.	5ft. Gasholder.	100-light Meter.	20-light Meter.	Minute Clock.	Photometer.	Sulphur and Ammonia Test.	REMARKS.
Montreal.....	2		1	1	1	1	1	
Toronto.....	1	1	1	1	1	1	1	
Hamilton.....	1		1		1	1		
Ottawa.....	1	1	1	1	1	1	1	
Halifax.....	1	1	1	1	1	1		
St. John.....	1			1	1	1		
Quebec.....	2		1	1	1	1	1	
Brantford.....		1		1	1	1		
Fredericton.....	1			1	1	1		
Pictou.....		1		1		1		
Newcastle.....		1		1	1	1		
Chatham.....		1		1		1		
Dept. of Inland Revenue.....				1	1			
Total number of Instruments fitted for use.....	10	7	6	11	11	12	4	
Yarmouth.....		1		1		1		} These instruments will be fitted at these places.
Charlottetown.....	1			1	1	1		
London.....	1		1		1	1		} These instruments are in stock ready for distribution
British Columbia.....	1		1	1	1	1		
Quebec.....			1	1	1	1		
Montreal.....			1	1	1	1		
Ottawa.....	7	2	10	4	4	2		
Total number of Instruments received	20	10	20	20	20	20	4	

APPENDIX XI.

INSPECTION OF GAS.

Regulations respecting the verification and testing of Gas and Gas Meters ...	115
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APPENDIX No. XI.

INSPECTION OF GAS & GAS METERS; REGULATIONS
AND INSTRUCTIONS.

EXTRACT FROM THE "CANADA GAZETTE," FEB. 12, 1876.

Regulations respecting the verification and testing of Gas and Gas Meters, under the Acts 36 Vic., chap. 48, and 38 Vic. chap. 37.

1st. Copies of all models deposited in the Department of Inland Revenue and legalized by the Order in Council of 15th December, 1874, having been verified under the direction of the Minister of Inland Revenue, such copies shall hereafter be known as "*Local Gas Standards*," and a sufficient set thereof shall be placed in such places as may be necessary for carrying out the provisions of the Acts above cited, in suitable offices provided for that purpose.

2nd. The "*Local Gas Standards*" shall be placed in the custody of duly appointed Inspectors or Deputy Inspectors, who shall be responsible for their safety, and shall have sole possession of them; and it shall not be lawful for any person—except such as are duly authorized thereto—to have access to or use any of the said "*Local Gas Standards*."

3rd. Whenever there is reason for supposing that any of the said standards have become inaccurate—as to which the Inspector of Gas or some superior officer of the Inland Revenue Department, shall be the sole judge—such standards shall be tested by such portable instruments as may be determined by Departmental Regulations, or the standards supposed to be defective may, if deemed necessary by the Department of Inland Revenue, be removed to Ottawa and verified by the original models.

4th. When gas meters have been verified and found to be correct within the limit of error tolerated by the Statute, the Inspector or Deputy Inspector, shall affix a seal thereto, which seal shall be of wax bearing such device as may be directed by Departmental Regulations.

5th. Under the authority of the Act 38 Vic., chap. 37, sec. 37, it is hereby declared that sulphur in gas shall be considered as in excess, when found in greater quantity than twenty grains in one hundred cubic feet of gas, and that ammonia shall be considered as being in excess, when the quantity found is greater than two grains in one hundred cubic feet of gas.

Reference to schedules.

6th. The forms in Schedule A shall be used for granting certificates respecting the verification of meters and the testing of gas, and no certificate shall be valid unless it is given on the form hereby authorized, nor unless stamps representing the authorized fees payable for such a certificate are attached thereto and cancelled in accordance with the Departmental Regulations then in force.

7th. Schedule B attached hereto is a schedule of fees which shall be paid for the verification of meters and for testing gas, and the fees made payable simply for testing or verifying meters shall be payable whether such meters are stamped or rejected.

SCHEDULE A 1.

GAS INSPECTOR'S OFFICE,
18

Certificate of illuminating power.

I hereby certify that I have tested the Illuminating Power of the gas furnished by _____ in accordance with the provisions of the Act to provide for the inspection of Gas and Gas Meters, and that the Illuminating Power of the said gas was equal to that of standard candles. The fees amounting to \$_____ have been paid and the stamps Nos. _____ representing said fees, are hereby attached.

See particulars of experiments hereto attached.

Inspector.

SCHEDULE A. 2.

GAS INSPECTOR'S OFFICE,
18

Certificate as to sulphur and ammonia.

I hereby certify that I have tested the purity of the gas furnished by the _____ and after testing such gas in accordance with the provisions of the Act to provide for the inspection of gas and gas meters, I find the quantity of sulphur contained therein _____ and the quantity of ammonia contained therein _____ The fees amounting to \$_____ have been paid, and the stamps Nos. _____ representing said fees are attached hereto.

See particulars of experiments hereto attached.

Inspector.

SCHEDULE A. 3.

GAS INSPECTOR'S OFFICE.

18

I hereby certify that I have this Certificate as
 day inspected the Light Meter to meter.
 No. , manufactured by
 and found the same
 (Attach Stamps here) The fees amounting to \$ have
 been paid, and the stamps Nos.
 representing said fees are attached hereto.

Inspector.

SCHEDULE B.

1st. Verification and Testing of Gas and Gas Meters.

Fee to be charged for the verification of gas meters and the test- Fees for test-
 ing of gas under the Act 36 Vic., chap. 48. ing meters.

1st. Verification of Meter.

5 lights and under.....	\$0 50
10 " "	0 75
20 " "	1 00
30 " "	1 50
50 " "	2 00
60 " "	2 50
80 " "	3 50
100 " "	4 50

and for every addition of twenty lights or under a charge of eighty cents.

2nd. Inspection as to Illuminating Power.

For every certificate as to illuminating power.....	\$3 00
For a certificate as to average illuminating power during one week.....	6 00
For a certificate of illuminating power by inspection made at the request of and in the presence of a consumer after due notification.....	4 00
For a certificate as to the presence or absence of Sulphurated Hydrogen.....	1 50
For a certificate of the analysis for a quantity of Sulphur.....	4 00
For a certificate of an analysis for quantity of Am- monia.....	3 00
For a certificate of analysis for average quantity of Sulphur and Ammonia during one month...	10 00
3rd. For each requisition for water or gas inspection with notice to opposite party.....	0 25

Fees for
illuminating
power and
purity.

PRIVY COUNCIL CHAMBER,
OTTAWA, 11th Feb., 1876.

I hereby certify that the foregoing regulations respecting the verification and testing of gas and gas meters, with the schedule thereto annexed, were submitted to and approved by His Excellency the Governor General in Council on the 10th day of February instant.

W. A. HIMSWORTH,
Clerk, Privy Council.

GAS INSPECTION OFFICE,
187

To

Reply to
requisition to
have mete
inspected.

In answer to your requisition to have your gas meter inspected, I beg to state that in conformity with Sections 24, 25 and 26 of the Gas Inspection Act of 1873, and with the Order in Council of 11th February, 1876, the following preliminaries have to be observed:

1st. After receiving your requisition I am required to give at least 24 hours notice to the gas company of the hour at which the inspection will take place.

2nd. You must prepay the expense attending the notification, the removal of the meter, its inspection and replacement if correct. Such expense will ultimately be borne by the party against whom the decision is given, and should the decision be in your favour, the sum prepaid by you will be refunded.

I am, your obedient servant,

Inspector.

Circular No. 130.

GAS.

DEPARTMENT OF INLAND REVENUE,
OTTAWA, 20th September, 1876.

INSTRUCTIONS

TO INSPECTORS OF GAS AND GAS METERS.

Requisition
for books and
fees.

A.—Form No. 2, General Series, is a form of Requisition for Blank Forms, Books, Stationery, &c., in which are to be filled in, name of division, place where office is located, consecutive No. of Requisition, designating No., description and quantity or number of forms, &c., required, with signature below.

- B.—O 13. PAY LIST.**—The Inspector will fill up two copies of the **Pay lists.** Pay List in accordance with the figures on the last *Pro Forma List* sent to him, one of which is to be immediately forwarded to this Department, and the other when he presents his cheque for payment, is to be left at the Bank. The name of the Bank is to be inserted in the blank left for that purpose, and under this the officer will sign his name on the line on which the amount of his salary appears. The officer will be careful to fill up endorsement on back of Pay List before forwarding to the Department.
- C.—O. 16. MONTHLY RETURN OF STAMPS.**—Statement A. is to be filled upon the first day of each month for the month just then closed, and forwarded to the Department by the first mail thereafter. It will be seen that, on the debit side, column 6, will be the aggregate of columns 2 and 4, and column 7, the aggregate of columns 3 and 5. On the credit side the figures for column 14, are found by adding columns 8, 10 and 12, and the addition of columns 9, 11 and 13, will form the amount to be placed in column 15, column 6 must agree with column 14, and column 7 with column 15. Statement B, is intended to show the total amount collected during the month, and at what dates, and in what Bank, these collections are deposited to the credit of the Receiver General. No balances of collections will be permitted to be carried forward from one monthly account to the next. It will therefore sometimes be necessary to make a deposit on the first day of a month to close the transactions of the previous month, and such deposit must be entered on the return for the month in which the amount was collected. **Return and amounts of stamps.**
- D.—No. 11. GENERAL CONTINGENT ACCOUNT.**—At the end of each quarter of the fiscal year (or oftener if the advance made to meet contingencies is likely to be exhausted) a statement of expenses incurred is to be prepared, when, if possible, vouchers are to be procured from the parties to whom the money is paid. The particulars of items for which receipts cannot be obtained are to be neatly written on foolscap paper. Each separate voucher is to be entered on form No. 11, the amount placed in appropriate columns and extended into the "total" column. All the vouchers will then be attached to the "Contingent Account," at the upper left hand corner, the whole neatly folded and endorsed, and forwarded to the District Inspector, who, after examination and approval, will mail it to the Department. Upon approval by the Commissioner, a cheque for the full amount will be issued, thus maintaining the "advance" at its original amount. An exception will be made, however, in the case of the last account for the fiscal year, when, if the account be less than the "advance" the Inspector will deposit the difference to the credit of the Receiver General as a "refund of Gas Inspection contingencies," obtaining therefor a draft, &c., as in the case of collections. If the amount exceed the "advance," a cheque will be issued for the difference. Thus, in either case, a complete settlement of the contingencies of the fiscal year will be arrived at, and a new "advance" will be made early in the following year. **Contingen-
cies.**
- E.—No. 13., GENERAL SERIES,** is to be used to acknowledge the receipt of cheques from the Department. Cheques in payment **Receipt
for cheques.**

of salary are not subject to this regulation, as they are not issued by the Department.

Supply of stamps.

F.—Regulation as to the supply and use of gas stamps, in accordance with the provisions of the "Gas Act," 36 Vic, cap. 48.

SUPPLY OF STAMPS.—Adhesive Stamps will be supplied by the Department on requisition being made by the Inspector, who will be careful to make requisition sufficiently in advance to insure having at all times a supply on hand to meet the demands of his District.

Denomination of stamps

The Stamps for Gas Inspection are of the following denominations:

No. 1, value	25 cents.	No. 5, value	\$2.00
" 2, "	50 "	" 6, "	3.00
" 3, "	\$1.00	" 7, "	4.00
" 4, "	1.50		

Accounting for stamps.

G.—On receipt of a parcel of stamps, the Inspector is immediately to count them, and if they are found to be in accordance with the form of receipt accompanying the parcel, he is to sign, date and return the receipt by the next mail, and enter the stamps on the debit side of the account hereinafter mentioned; if they are not correct he must immediately advise the Department of the error and enter the exact number received by him to the debit of his stamps account. A separate account of each denomination of stamps is to be kept by each Inspector by way of debit and credit, stating on the Dr. side the number received, and on the Cr. side the number issued, in the form attached to inside of cover of Label Book K. 21, in which form it will be observed that the footing of column No. 13 added to the last line of column No. 14 will, if the account is truly kept, equal the footing of column No. 7. The entries in column 14 will show the exact number on hand at any given date.

Use of stamps. II

USE OF STAMPS.—After filling up a certificate of Test, and after the fees for such verification have been paid, a stamp or stamps, representing the amount of fees chargeable for such test, will be securely affixed by the Inspector to the space left blank for that purpose on each Certificate of Test, Form P. 7, P. 8. P. 9. The certificate will then be delivered to the party who requested the inspection of a gas meter, or the test of the illuminative power or purity of gas.

Cancellation. I.

The cancellation of stamps is to be effected by the Inspector immediately after affixing them to the certificate of test, writing across the blank space in the middle of each stamp his initials and the date as shown in samples.

NOTE.—In asking for a new supply of books, the Inspector will make requisition for them sufficiently in advance of requirements to afford time to have them *made to order* and forwarded before those in hand are quite used up, and in asking for books containing forms consecutively numbered, he will quote in the requisition the last No. of form contained in the last copy then on hand of the book asked for.

A. BRUNEL,
Commissioner.

To

Inspector of Gas and Gas Meters.

Circular No. 141.

GAS.

DEPARTMENT OF INLAND REVENUE,
OTTAWA, January 2nd, 1877.

SIR,—1st. I beg to direct your attention to the Act 36 Vic., cap. 48, sections 14-16, by which you will observe that the law requires Gas Companies to have the inspection of all their meters in use, completed within seven years from the passing of the Act, that is by the 23rd May, 1880. Circular to gas companies

2nd. It is obvious that the inspection of all the meters in use will occupy a considerable period of time, and the convenience of all parties will be best consulted by the gradual accomplishment of the work, and I may observe with reference to the larger cities that the period between the present time and May, 1880, is not more than is necessary for their proper inspection by a single inspector.

3rd. Under the circumstances I deem it necessary to direct your attention to the matter, and at the same time to remind you that the Department will have no alternative, but to prosecute in every case where meters are illegally in use.

I have the honor to be,

Your obedient servant,

A. BRUNEL,

Commissioner.

ART 1—TECHNICAL INSTRUCTIONS TO GAS INSPECTORS
AS TO METERS.

DEPARTMENT OF INLAND REVENUE,
MARCH 1, 1876.

The following Regulations for the Inspection and Testing of Gas and Gas Meters, having been approved by the Department of Inland Revenue, are to be strictly observed by all persons employed by the Department on that service.

A. BRUNEL,
Commissioner.

DEPARTMENTAL REGULATIONS

FOR THE VERIFICATION AND TESTING OF GAS AND GAS METERS, UNDER
THE ACTS 36 VIC. CAP. 48, AND 38 VIC. CAP. 37.

Inspection of Gas Meters.

A. Fitting up, adjusting and preparing the instruments:—

Fitting up the gas holders.

1. Place the tank in the position which it is to occupy, on a firm and level base.

2. Place the graduated bell within the tank, with the side which carries the brass numbered badge to the front of the tank. Take care in putting the bell into the tank that the bottom guide-rollers are within the guide grooves which extend from the top to the bottom of the tank.

3. Place the two pillars in their respective positions (indicated by corresponding numbers or marks) on the top of the tank, and secure them loosely but safely to the tank by means of the bolts furnished. In setting the pillars up, take care that their guide ribs fall between the flanges of the guide wheels on the top of the bell.

4. Place the beams on the tops of the pillars so that that end of the beam which has blocks or seatings for the wheel standards to rest upon, shall, with a 10 cubic feet gasholder, be on the *right* hand side, and with a 5 cubic feet gasholder, on the *left* hand side. Screw the beam securely, but not too tightly, to the pillars, by means of the screws provided.

5. Determine by means of the screw holes in the beam seatings and in the flanges of the wheel standards which standard is to be placed on the front side of the beam. Into the bearing of this front standard insert the short journal of the spindle of the wheel, and also pass the longer journal through the bearing of the back standard. Lift the standards and wheel into position on the beam, and secure thereto by means of the screws provided.

~~If~~ If the V shaped groove of the wheel be at all greasy, the grease must be completely removed, and the V surface dusted with emery or similar powder, otherwise there will be danger of the wheel slipping when the compensating weight is attached, and the bell is raised to its full elevation.

6. Attach the copper cord by means of its nut to the bell, pass the cord over the wheel and suspend the back weight by means of its hook to the eye on the free end of the cord.

7. Place the compensating curve, with its grove outwards in relation to the beam, on the square end of the wheel spindle, and secure with the nut. Attach the compensating weight to the nut at the end of the cord, and pass the latter into the groove, so that the weight hangs freely from the curve. With the bell resting on the bottom of the tank, turn the wheel until the cords cut or cross the centres of the two holes which are stamped in the plate of the compensating curve.

8. Place the loose weights, viz.,

Five $\frac{5}{16}$	of an inch	pressure	weights,
Two $\frac{1}{16}$	"	"	"
One $\frac{1}{16}$	"	"	"

upon the back weight.

Adjusting.

9. Next, carefully observe whether the cord by which the weights are suspended hangs parallel with the pillars when regarded both from the side and front of the gasholder. If it does not, the base upon which the gasholder stands must be re-adjusted or the tank be substantially and fairly underpacked where needful, until the cord does hang in the manner indicated, or, at all events, very nearly so.

10. Now charge the tank with water up to the height indicated by the water-line socket, which is a few inches below the top of the tank.

11. At this stage it is advisable to try the working of the instrument. To do this, place a two pound weight on the counterbalance, when, the cocks being open, the bell should rise easily to its full elevation. Supposing this to be the case, remove the two pound weight to the top of the bell, as near to the centre as possible, and the bell should descend with freedom. If there should be any excess of friction, the bell may cease to move, or move very sluggishly. In such case adjust the pillars, the wheel standards, &c. (all of which can be sufficiently shifted to ensure freedom in the motion of the bell), and oil the several bearings. Finally, fix the screws and bolts of the various parts. If excessive friction be still manifested, examine the bottom rollers of the bell and the guides in the tank in order to see if they have been injured. There ought to be no difficulty in adjusting the instruments to work easily under an operating weight of two pounds. *Every gasholder has been proved to be effective under such operating weight, and even under a lesser weight.*

12. Fix the thermometer and pressure gauge (the latter charged with water to the zero line) in their places on the stand-pipe. Put the plugs which carry the pointers into the sockets on the edge of the tank. The pointers should be about $1\frac{1}{2}$ inch above the level of the tank, and to bring the 11 cubic foot line of the scales level with the pointers, the bell must be slightly raised. Raise the bell until the 11th, or top line, is cut by, or coincides with the pointer of the front. Adjust the back pointer, if needful, till it coincides also with the 11th cubic foot line of its scale. Close the cocks, and again put a two pound weight on the counterbalance, then partly open one of the cocks and allow the bell to rise until the 10th cubic foot line is opposite the front pointer, instantly close the cock, and see that the pointer at the back is also opposite the 10th cubic foot line of scale. Proceed in this way with every numbered line to zero, then remove the two pound weight and also a $\frac{2}{10}$ th weight, and repeat the operation with the bell descending. The scales have been in absolute agreement when graduated, and should, when the holder is refitted, agree to within less than $\frac{1}{100}$ th of a cubic foot division in rising, but in descending there may be a little greater discrepancy, owing to the swing or play which must be allowed, to ensure freedom from friction. If the scales disagree to any considerable extent, with a rising bell the level of the tank must be readjusted so as to bring the scales into closer agreement. It may be remarked, however, that readings are seldom taken from the back scale, as the measurement by one scale is sufficiently accurate.

13. Finally raise the bell to its full height, close both cocks, remove all the *loose weights*, leaving only the back weight hanging to the cord, and let the bell descend until the zero line of the observed scale is opposite the pointer. If any leak exists, examine and make sound the junctions of the thermometer, of the pressure gauge, the left hand top screw of the latter, and of the plug at the bottom of the front stand-pipe. When apparently quite sound, let the bell remain up subject to 3 inches pressure for at least half an hour. The plug at the bottom of the stand-pipe closes an opening by which any water accidentally driven into the stand-pipe may be allowed to escape.

Testing the holders and connections for soundness

14. After the gasholder has been put into use, it should be examined at least weekly:—

- 1st. In respect to height of water in the tank.
- 2nd. Soundness.

3rd. Position of compensating cord in relation to gauge holes in the plate of the compensating curve.

B. PREPARING THE INSTRUMENTS.

Temperature. 1. Maintain the temperature of the room as nearly as possible at the standard temperature 62° Fahrenheit, and before using the instruments allow the water in them to stand sufficiently long to have approximated to the temperature of the room.

Precautions against leakage. 2. Before proceeding with a test examine all connections and be sure that there is no leakage.

3. To discover leakage fill the holder, remove all the weights, close the outlet of connections and open the outlet cock of the holder. If there is a pressure gauge between these two cocks, close the outlet of holder and observe if the pressure gauge continues to show 3 inches of pressure. If it does not the connections are not sound (should there be no pressure gauge the outlet cock of the holder should remain open, and if the scale of the holder remains stationary there is no leakage.)

4. If either of these tests denote a leakage it becomes necessary to locate it, to do this brush all the joints with soap-suds when the bubbles formed by the escaping air will at once indicate the leak.

5. The connections being sound place the weights again on the holder and the instruments are ready for use.

C. TESTING THE METERS FOR SOUNDNESS OR LEAKAGE.

Preparing a meter for verification.

1. Place the meter on the test table and remove the corks in the unions, if it be a wet meter unscrew the charge and syphon plugs, and pour water into the meter at the upper or charge plug until it flows freely from the lower or syphon plug. Allow the water to cease dripping and then replace the plugs.

~~The~~ The water used in the meters should be of the same temperature as the water in the tanks of the holders, and if there be no cistern in the Test Room, the water used should remain standing in the room for about twenty-four hours or until its temperature corresponds with that of the water in the tanks; or if the temperature has to be raised warm water may be added.

2. Connect the outlet of the holder with the inlet of the meter and the outlet of the meter with the exit for air, taking great care in making the joints.

3. All cocks being closed, remove the weights from the gasholder until the pressure gauge indicates 3 inches. Now open the outlet of holder, and in cases where the water joint is not available proceed as in §B³ to test the soundness of the connection with the meter.

Soundness test.

4. If this connection is good proceed to test the meter for soundness. Open the exit cock until air passes through the meter at the rate prescribed by the Act, which will be found tabulated in schedule A.

5. If the upper divided dial or small index drum registers in something like agreement with the holder scale the meter may be considered as sound.

6. Reduce the pressure from 3 inches to one inch and to $\frac{5}{10}$ ths of an inch, and if the water in the pressure guage does not oscillate more than $\frac{2}{10}$ ths the meter may be considered as working with sufficient regularity.

Now proceed with

D. TEST FOR PERCENTAGE OF ERROR.

1. The meter being connected as before described and the holder full, adjust the weights to one inch of pressure and the pointer of the gasholder to the zero of the scale. Turn on the outlet cock of the holder and adjust the exit cock until the meter passes air at the rate marked on it (or insert the exit nozzle, corresponding to the size of the meter and to the pressure, in the outlet of the meter), shut off the outlet cock of holders. Percentage of error test.

2. Next with the holder filled and the pointer of the holder at the zero of the scale and the pointer of the index dial or drum of the meter opposite a numbered division, open the outlet cock of the holder and pass air through the meter until the index of the meter has made an entire revolution, then shut off the outlet cock beyond the meter, and read off the scale. If, as very seldom happens, the readings of holder and meter are in perfect agreement, and the temperature at outlets of meter and holder are in agreement, the meter will be correct.

3. If there is not a perfect agreement the temperatures at outlets of holder and meter should be noted and also the readings of the meter and holders.

4. First correct for difference of temperature.

(a.) Look at Dilatation Table, schedule B and observe the percentage of dilatation due to each temperature and take the difference of these percentages and observe the following rules for correction: Rules for correction for differences of temperature.

(b.) With air at outlet of metre at a higher temperature than at outlet of holder.

The tabular percentage of difference calculated on the holder reading is to be added to the holder reading,

(c.) With air at outlet of meter of a lower temperature than at the outlet of holder.

The tabular percentage of difference calculated on the meter reading is to be deducted from the holder reading.

Then from table supplied with the instruments find the percentage of error.

Example 1.

Temperature at outlet of meter	62° Fahr.
do do holder	60° "
Meter Reading	30 cubic feet
Holder do	29.91 cubic feet
From Dilatation Table Temperature	62° = 7½
do do	60° = 7 "

	Difference ½ "
½ per cent. on 29.91 cubic feet	= 1.49 cubic feet
	29.91 "

Corrected Reading of Holder	30.06 "

Find in the percentage table under heading "Meter Registering 30 cubic feet" and opposite to 30.06 will be found,—0.20: showing the meter to be $\frac{2}{100}$ ths of one per cent. slow and therefore within the limit of error, 4 per cent. slow allowed by the statute.

If instead of correcting for temperature the uncorrected holder reading had been taken we should have found our meter +.3 or $\frac{3}{10}$ ths of one per cent. fast (instead of $\frac{2}{100}$ ths of one per cent. slow.)

Example 2.

Temperature at outlet of meter	60° Fahr.
do holder	62° "
Meter Reading 30 cubic feet	
Holder do 26.91 do	

The percentage for difference of temperature being as in first example $\frac{1}{2}$ per cent., it is now to be computed on the reading of meter 30 cubic feet.

$$\begin{aligned} \frac{1}{2} \text{ per cent. on 30 cubic feet} &= .15 \\ \text{which deducted from} & 29.1 \\ & \hline &= 29.76 \end{aligned}$$

Percentage of error from table +.8, or $\frac{8}{100}$ ths of one per cent. fast, within the error of 3 per cent. fast allowed by the statute.

5. Repeat the foregoing operations at a pressure of $\frac{5}{10}$ ths of an inch.

Test for error of wet meters at low water level.

6. If the meter be a wet meter another test has to be made.

The lowering of the water level of a wet meter causes it to register slow as compared with its registration at its proper level. To counteract this lowering of the water level to a fraudulent extent a float and valve are provided; to ordinary consumers' meters, which prevent the passage of gas at a certain level. The test for percentage slow is for the purpose of deciding the correctness of the meter at its lowest working level. After having made the test for percentage of error fast disconnect the outlet of meter, remove the charge plug and while the meter is working dis-siphon out water until the meter wheel ceases to revolve, then fill carefully with water until the wheel of the meter commences to turn, which can be determined by observing it through the outlet opening, now reconnect outlet of meter and proceed as in the other test.

E. GENERAL INSTRUCTIONS.

Precaution against accidents.

1. Meters brought for inspection after having been used must be corked at the inlet and outlet by the person bringing them and the corks must be replaced immediately after testing.

2. When uncorked care must be taken that no light or fire is near, otherwise an explosion may ensue.

Testing of indexes.

3. If a meter in use after having been tested and stamped is discovered or supposed to have ceased to register correctly on some of the dials, the inspector at the request of the consumer or the seller of the gas to be measured by such meter will have the meter opened to examine the condition of the gearing. To test the accuracy of the trains of wheels spin up the index until the pointer of the highest index makes one complete revolution.

4. The expense of such an examination will be borne by the party demanding it.

INSPECTION OF GAS.

TESTING ITS ILLUMINATING POWER AND PURITY.

F. CONNECTION OF THE INSTRUMENT WITH THE GAS SERVICE AND TEMPERATURE OF TEST ROOM.

1. See that the supply pipe to any apparatus for testing illuminating power and purity is brought from the distributing main of the Gas Works at a distance of not less than 500 yards from the undertaker's gasholders. Connection with gas supply.
2. The supply pipe must have a regular incline from the instrument to the main and must be free from traps, syphons, cocks, running unions, plugs, caps, or vessels of any kind accessible to any other person than the inspector.
3. The test room must be maintained at a temperature as nearly as possible of 62° Fahr., and must not be higher than 70° or lower than 50°. Temperature of test room.

PHOTOMETER TESTS.

G. TESTING FOR THE PRESENCE OF SULPHURETTED HYDROGEN AND AMMONIA. See diagram, Schedule C.

1. Close all the cocks.
2. Remove the glass bell (c) and place on two of the hooks strips of acetate of lead test paper (white), moistened with pure water, and on the other two hooks strips of (blue) litmus test paper slightly reddened by immersion in weak acid. Replace the bell, observing that sufficient mercury is in the groove to prevent the escape of gas. Sulphuretted hydrogen test
3. Open the cocks (a) on the supply pipe (f), (g), (3) and (5), for a few moments, to allow the air and gas in the bell or pipes to escape.
4. Shut waste cock (5) and light burner (j) on the pressure gauge, and allow it to burn for five minutes. Then shut the cocks 1, 2, 3, and turn off the light, j.
5. If the (white) acetate of lead test papers have been discoloured it is a proof of the presence of sulphuretted hydrogen in the gas and if the reddened litmus test papers have turned blue there is an indication of the presence of ammonia.
6. Fresh papers should be used for every test and the test papers should remain suspended in the bell during the whole time the following photometrical test is being made.

H. PREPARING THE PHOTOMETER FOR TESTING ILLUMINATING POWER OF GAS.

1. *The Meter* (d). Observe that the meter is level; determine this by placing a spirit level on the circular glass plate on the top of the meter case. Then adjust if necessary, unscrew the charge plugs and pour in water until its surface corresponds with the line scratched on the gauge glass, this done replace the plug. Adjustment of instruments.

2. *The Governor (e)*. Put all the weights on the governor, unscrew the overflow plug and pour water in the tank until it runs freely from the plug hole, let it remain until it ceases to drip, then replace the plug.

3. *The Pressure Gauge (i. j.)* Unscrew the plug and pour water into the tank, the burner cock being open until it flows freely, when the water ceases to drip down screw in the plug and shut the burner cock, should the cords by which the float and the counter weight are suspended get out of their grooves replace them, the float cord in the front groove hanging on the left and the counter weight cord in the back groove hanging to the right, with the burner open and all the other cocks closed observe that the pointer is at zero, if it is not and is considerably out adjust as nearly as possible by shortening or lengthening the cord until the pointer is slightly below the zero mark, then adjust by pouring in water until the pointer indicates zero.

4. *The Balance and Burner (k)*. Adjust the centre of the candle holders as nearly as possible in line with the plumb lines. Do the same with the centre of the burner.

Preparation
of candles.

5. *Preparing the Candles*. It is well to keep several candles ready beforehand so that they may be ready for testing. To do this cut a candle into two, mark the pairs and *keep them for use together*, carefully pare the sperm from the wick for about a quarter of an inch from the smaller end of each piece, light the candles, place them upright in a position free from draughts and let them burn until the cups are well formed, touch the wick with a piece of sperm and blow out. Place them where they will be free from injury.

6. Put a pair of candles in the sockets at the end of the balance, light them, and allow them to burn for ten minutes.

Adjustment
of pressure
and rate of
flow of gas.

7. Whilst they are burning adjust the pressure of the gas to $\frac{5}{10}$ ths of an inch and by means of the micrometer cock (g), adjust the supply to burn as nearly as possible at the rate of 5 cubic feet per hour.

8. Open the cock (3) marked "outlet of governor" and observe the pressure by the gauge (i j) and add or take off weights on the governor at (e) until the pointer of the pressure gauge is opposite or nearly opposite the first figure (5) on the index, if closer adjustment is necessary use shot in the cup on the governor. Each figured division on the pressure gauge represents 1 tenth of of an inch pressure and the subdivisions $\frac{1}{10}$ th.

9. Wind up the clock and start it. Stop it directly it strikes.

10. Light the burner (h) and wait until the gas hand of the meter comes under the hand of the clock. At that instant start the clock, if the two hands do not keep together increase or diminish the supply of gas by means of the micrometer cock (g) until the two hands travel at the same rate or nearly so.

11. So soon as the candles have been burning for ten minutes stop the clock when it strikes and pull the winding cord until the hand on small time dial is at the 10th division. Now counter-balance the candles and place a few grains of shot in the pan under them and watch the pointer of the balance (k) which should be on the left hand side at (2) of the zero division. Be ready to start the clock and to place a 40 grain weight in the pan under the candles at the instant that the balance pointer comes to

zero (0), at the same time observe the position of the large gas hand on the meter dial and record it in the Experiment Book, after which note the position of the small gas hand.

12. Close the curtains and begin the observations immediately, **make an observation every time the clock strikes so that ten observations may be made by the beginning of the tenth minute.** Reading the indications of the instruments.

13. To make the observations look at the images in the mirrors of the disc box, moving it backwards and forwards on the rod until the spot or star in the centre of the disc appears, read off the position of this pointer attached to the disc box in the scale and note in the book provided for that purpose the position of the pointer at each observation.

Caution. While making these observations avoid looking at the candles or the gas, as they affect the eye so as to make a correct observation difficult.

14. After making the tenth observation be prepared to stop the clock and observe the position of the gas hands directly the pointer of the balance tips to zero. This must be done as quickly as possible as the 40 grains of sperm will be nearly consumed. Note the readings in the book.

15. If the 40 grains of sperm have burned in less than 9.09 minutes or more than 10.45 the experiment must be rejected and a new pair of candles placed in the balance and the experiment repeated until the candles burn within the limits given. Rejection of experiments.

4. RECORDING AND CALCULATING THE ILLUMINATING POWER FROM THE OBSERVATIONS.

1. The accompanying diagram (p. 18.) is a specimen of a page of the Experiment Book with observations noted, dotted lines on dials indicate the gas hand and black lines the clock hand. Recording observations.

2. In the example given the mean of the photometer readings is 14.48 the observed illuminating power of the gas. If the sperm rate of consumption were 120 grains per hour and if the gas rate were five cubic feet per hour the result would require no correction, but if the consumption of the sperm or gas or of either differs from the standards named, then correction must be as hereafter directed.

3. The observations recorded in the specimen diagram will now be dealt with as follows:—

a. The time noted on the dial is 9.7 minutes during which 40 grains of sperm had been consumed. Find this ratio of consumption in col. B (of schedule B) and opposite in col. C, will be found the rate per hour of one candle, = 123.6 grains. Rate of sperm

b. The gas consumption in the diagram shows 9.28 revolutions of the meter. Find 9.70 in col. B, and opposite this under 9.30 (the nearest figure to 9.28) in the right hand portion of the table will be found 4.79 which is the rate of consumption of gas per hour. Rate of gas.

c. Refer next to the photometrical tables supplied with the instrument, and in the table for 14.5 candles (the nearest to the 14.48 recorded in the diagram) opposite to 4.8 (the nearest figure to 4.79) in the left hand column and under 124 (the nearest to 123.6 grains) will be found 15.61, which is the correct illuminating power of the gas expressed in standard candles. Correction for gas and sperm rates.

4. When the observation shows an illuminating power in excess of nineteen and a half candles, the corrections will be made by the rule printed at the head of the table, Schedule D.

NOTE TO DIAGRAM.—The small gas dial being divided into 12ths, 12 is added to the unit 8 before subtraction is made.

**ART. 2.—TECHNICAL INSTRUCTIONS AS TO TESTING-
GAS FOR PURITY.**

—
GAS INSPECTION.
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J. FITTING, PREPARING AND ADJUSTING THE INSTRUMENTS:—

Preparation of glass vessels. 1. Carefully wash and rinse all the glass vessels with pure distilled water.

Note.—Occasionally test the purity of the stock distilled water, with the following solutions:—

Nitrate of Silver Solution,
Chloride of Barium Solution, and
Nitrate of Barytes Solution.

To a portion of the water, add a drop of one solution; to a second portion, of another solution; and to a third portion, of another. If the water remains clear, it is pure as regards these tests. Also try it with blue and red litmus papers, the colour of which should remain unchanged. As a final test evaporate a portion of the water slowly from a watch glass, if no sediment remains the water is pure.

Preparation of the instruments. 2. Level and adjust the meter as directed in Photometer Tests, Sec. H. par. 1.

3. Fill the Ammonia Saturators (S^1 , S^2) with glass beads (supplied for the purpose,) and the condenser (C) with the glass balls accompanying the instruments.

4. Connect the parts of the instruments as shown in Diagram, Schedule E, by red rubber tubing (r , r^1 , r^2 , r^3 , r^4 , r^5).

5. Remove the trumpet tube (T) and place about 2 ozs. of Ammonia Carbonat around the burner, (B) then replace the trumpet tube.

6. Disconnect the saturators (S^1 , S^2) and carefully close the glass cocks on their stems.

7. Dip the point of a 50 septem pipette into the Standard Sulphuric Acid Solution (10 septems—one grain NH_3) and suck up the solution until it is slightly above the engraved line on the upper stem of the pipette. Moisten the fore-finger and press it firmly on the upper opening of the pipette. Allow any solution adhering to the point to drip off; then, by raising the fore-finger, allow the solution to run out until the lower portion of the *meniscus* or cup formed by the liquid in the stem corresponds with the defining line; then replace the fore-finger.

Note.—In all cases where fluids are measured in tubes or narrow vessels the lower part of the *meniscus* or cup (formed by capillary attraction) must be adjusted to the graduation and not the upper edge (cf fig. 2, Schedule E, Plate II). When filling a pipette with poisonous solutions, great care should be taken in sucking them up into the tube or some of the liquid may be drawn into the mouth.

8. Transfer about one-half the contents of the pipette to each of the saturators, carefully rinse the pipette with a stream of distilled water from a wash bottle and add the washing to the contents of the saturators.

9. Replace the saturators on their stand and make good the connections by the red rubber tubing as before.

10. Open the outlet of the meter, by securing the lever (L) with the catch at the top of the meter. Open the cocks (c, c', and c'', the glass cocks on the stems of the saturators should be closed) allow the gas to pass through the meter and connections for a few moments to expel any air that may have collected there, but not through the saturators.

11. Close the cocks (c', c'') and the outlet of meter. Set the meter index by means of the key attached to the apparatus as shown in the diagram, the large hand upright and pointing to the top division of the main dial and the pointer of the small right hand dial to its tenth division (x); secure the lever (L) in its position by the catch, turn on the small glass cocks and c', c'', c''', quickly, remove the trumpet tube (T), light the burner, replace the tube (T), and leave the apparatus until it has automatically shut off the flow of gas. Starting the experiment.

Note.—Never use sulphur matches near the apparatus, and indeed abstain from their use in the test room. A small taper or a wax vesta may be used.

12. Record the temperature of the gas as indicated by the thermometer attached to the meter, and also the atmospheric pressure as indicated by the barometer in the test room. Temperature.

13. The regulator (R) should be adjusted to pass about $\frac{1}{2}$ cubic foot of gas per hour; and as the meter automatically shuts off the gas supply when ten cubic feet of gas or thereabouts have been consumed, it will be about twenty hours from the commencement of the test before the sulphuric acid solution acted on by the gas and the products of combustion thrown down by the condenser can be collected for analysis. Adjustment of gas rate.

Note.—If at any time it is found that the regulator does not keep the rate of flow of the gas somewhere near the specified rate, $\frac{1}{2}$ cubic foot per hour, it will be necessary to re-adjust it. Whenever a different quantity of acid solution to that to which the apparatus has been regulated is used, this re-adjustment must be made. To make the adjustment, put in the saturators 50 septems (or a quantity corresponding to the amount of solution to be used) of distilled water and connect the apparatus as though a test were to be made, pass gas through the instruments and add or take from the weights of the regulator until gas passes at the rate above specified. A certain amount of adjustment may be obtained by the use of the cock c.

14. As soon as the passage of gas through the meter is automatically cut off, shut the supply cock (c) and close the small glass taps of the saturators.

15. Before proceeding farther record the temperature of the gas and the barometric pressure at the close of this part of the operation.

16. Disconnect the saturators (be sure that their taps are closed while disconnecting,) and drain their contents into a perfectly clean 20 oz., flask or graduated measure, then pass distilled water through them until blue litmus test paper is no longer discoloured by the droppings. Now make up the liquid in the measure with distilled water to the twenty ounce graduation, making the last additions of water drop by drop to ensure perfect accuracy. During this operation the measure should stand on a perfectly level base. Collecting the acid solution from the saturators.

Note.—When washing the saturators and also when washing the sulphur apparatus as hereafter described, great care should be observed that none of the washings are lost and that the washing is complete.

17. Shake the washings well, to ensure uniformity in the strength of the solution. Take two clean glass stoppered sample bottles and pour exactly one-half the washings into each bottle.

Note.—There should be provided with the apparatus a small $\frac{1}{2}$ pint measuring flask with a defining line on its neck, this should be used for dividing the washings if they have been made up to 1 pint in the first instance.

Recording observations and preserving the samples.

18. Number and record on two labels as per sample, Schedule F, the total quantity of liquid obtained and the other information called for by the labels. Seal both bottles, keeping one for present analysis preserving the other carefully for a future verification of the first analysis, if it should become necessary to make one.

19. Carefully record all observations and occurrences during the test in the book supplied for that purpose.

Collecting the products of combustion

20. Next carefully wash with distilled water the trumpet tube (T), the condenser (C), and the tube (O), carefully collect every drop of the washings in a clean 20 oz. graduated measure, add to these the contents of the beaker (V), which should also be carefully washed and drained into the flask or measure. Make up the 20 ozs. of fluid and divide into two portions as directed in par. 17, bottle, label, seal and record observations as before directed, with regard to the saturators in this case using labels specimens of which are given in Schedule G.

21. In all cases when testing operations have been completed, well wash and rinse with distilled water the glass-ware of the apparatus and fit it together ready for a future test, as directed in the first part of the regulations.

VOLUMETRIC ANALYSIS OF THE SAMPLES.

K. ESTIMATION OF AMMONIA.

Testing the sample from saturators.

1. Take a 100 septem burette divided into fifths and numbered upwards. Rinse well with water, carefully wipe the outside, place a beaker under it, and fill the burette with Standard Ammonia Solution, (100 septems contains 1 grain NH_3) open the pinch cock, let the ammonia solution run out. Re-fill the burette with Standard Ammonia Solution to above the 100th division and draw off sufficient solution to bring the level down to the 100 septem graduation.

2. Take a perfectly clean beaker, rinse it with distilled water and measure into it exactly one-fifth of the total quantity of liquid obtained from the ammonia saturators as recorded on the label of the sample under test. Slightly colour with a few drops of hematoxylin solution.

NOTE.—Use the 4 oz. flask provided for this purpose.

3. Place the beaker containing the coloured solution under the burette, and transfer from the burette, drop by drop, (carefully stirring with a glass rod) sufficient of the Standard Ammonia Solution to change the yellow color of the sample to pink. Read off the number of septems remaining in the burette and record the reading. The last additions should be made with great care to avoid using an excess of the Ammonia Solution.

4. On a form as per sample schedule N, enter all the particulars given on the label of sample, and also the observed number of septems of Standard Ammonia remaining in the burette.

Example. Suppose the label of sample has recorded on it particulars as per red type in the sample label (Schedule F) and the quantity of Standard Ammonia Solution recorded on the form be 6 septems. Get the mean temperature and barometer as shown by the form; take the table for correction of volume of gas for barometer and temperature, Schedule P, opposite 29.6 and under 74°, the mean atmospheric pressure and the mean thermometer readings will be found the tabular number .359. Enter this and correct the volume of gas, and work out the number of grains of ammonia per 100 cubic feet of gas as directed by the form, this will be found to be 3.15 grains.

L. ESTIMATION OF SULPHUR.

1. Take a clean beaker, rinse with distilled water, and pour into it the contents of the sample, carefully drain the bottle, then rinse and add the washings to the beaker. Testing the sample from sulphur test.

2. Place a large watch glass over the beaker and boil the solution gently over a bunsen burner for a few minutes.

3. Add Hydrochloric Acid Solution (about 1 part acid to 8 or 10 parts of distilled water) until the sample reddens a blue litmus test paper; also, add one drop of nitric acid or of bromine solution, and shake the beaker to ensure complete mixture.

4. Make a hot solution of Chloride of Barium which add to the acidulated sample. Boil again, pour in a little more Baric Chloride Solution and repeat until precipitation ceases, then set the beaker aside for the precipitate to settle. Precipitation of sulphate of barium.

5. Place a filter paper in a funnel and a beaker under the funnel, moisten the paper with a gentle stream of boiling water, and decant the clear liquid from the precipitate on to the filter, taking extreme care that none of the precipitate is lost.

6. Boil some distilled water in a wash bottle, and when the decanted liquid has passed through the filter, pour the remaining solution and precipitate from the beaker on to the filter. Carefully wash the beaker with the hot distilled water from the wash bottle and pass the washings through the filter. Should any more precipitate fall in the beaker under the funnel after filtration of the solution, boil and again pass through the filter.

7. Blow a gentle stream of hot water on to the powder in the filter and continue to do so until the liquid, after passing through the filter, remains clear on the addition of one or two drops of Nitrate of Silver Solution. Should the Solution not remain clear under this test, a fresh Solution of hot Baric Chloride should be added, and if more precipitation takes place should be re-passed through the filter as above described.

Note.—To subject to the test by Nitrate of Silver Solution (5 grains to 1 oz. of distilled water) catch a portion of the fluid from the filter in a clean test tube.

8. Now well drain the filter, place it on the filter dryer and put it into the drying oven.

9. While the filter is drying, heat to a white heat the platinum crucible and cover, and when they have cooled, weigh them on the Chemical Balance and record their weight.

10. As soon as the filter paper and its contents are perfectly dry, fold up the filter paper and its contents as tightly as possible, and put it into the crucible without the lid.

11. Place the crucible over a bunsen burner in an inclined position, and heat gently till the filter is carbonised, then support a lamp chimney over the crucible to increase the heat till nothing is left but a white ash.

12. Whilst the crucible is heating, pour some Commercial Sulphuric Acid into the pan of the Dessicator; this done, place the crucible on a cold iron surface and as soon as possible put on the lid, then remove the Dessicator and cover it with the glass bell and finish cooling.

13. When the crucible has cooled down, quickly remove it to the balance and weigh carefully. The difference between the first and last weighing will give the weight of the powder (Sulphate of Barium) obtained from $\frac{1}{2}$ the gas consumed. Record this weight on the form, Schedule I.

14. Enter on the form all the particulars recorded on the label of the sample and work out the result.

Example.—The particulars of the test being as per *red type* on sample label, Schedule G, and the weighed quantity of Sulphate of Barium 7 grains, enter them on for barometric pressure and temperature as form Schedule P (see *italics*.) Correct before, and work out the quantity of sulphur in 100 cubic feet of gas as shown by the form (*italics*.) which, in this instance, would be 20.23 grains of sulphur.

15. The sample bottle should now be carefully washed and placed in the sample box and returned to the Inspector of the Testing Station from whom it came.

M. PREPARING THE STANDARD SOLUTIONS.

Preparation of oxalic acid solution.

1. *Oxalic Acid Solution.*—Weigh accurately 185.3 grains of pure Crystallized Oxalic Acid, which put into a clean decigallon mixer.

2. Fill the mixer to within a short distance of the top graduation, put in the stopper and shake well until the crystals are dissolved, and to ensure complete mixture.

3. Try the temperature of the solution; if the thermometer does not indicate 62°, raise or lower the temperature to the standard, and make up the quantity of solution with distilled water to the 100th graduation on the mixer. Replace the stopper and shake well with a rolling motion. The last additions of water should be made drop by drop with a pipette, and the mixer should be placed on a perfectly level base whilst reading the level.

4. Pour the solution into a clean stoppered bottle, and label it with label (p. 3. No. 1 Oxalic Acid Solution.)

5. Make a second solution, in accordance with the directions for No. 1 solution; and label it (p. 3. No. 2 Oxalic Acid Solution.)

Stock ammonia.

6. *Stock Ammonia Solution.* Fill a 50 septem pipette with strong ammonia, which transfer to a clean stoppered $\frac{1}{2}$ gallon bottle and fill up with pure distilled water and shake well.

Testing the stock ammonia solution.

7. Fill two 100 septem burettes, one with Oxalic Acid Solution No. 1, and the other with stock Ammonia Solution, and carefully adjust the levels of the fluids to the top division, (the zeros of the graduations.) observing the precautions described in par 1, Sec. K.

Note.—The two burettes should be on a double stand, and if they are provided with Eardmann's floats, the lines scratched on the floats should be adjusted to the graduations, instead of the lower part of the *meniscus* or cup.

8. Draw off into a clean beaker exactly 10 septems of the Oxalic Acid Solution, which colour with hematoxylin solution, then measure into the coloured acid solution sufficient of the stock Ammonia Solution to change the colour of the acid solution from yellow to pink. Note the quantity of Ammonia Solution used.

9. Measure into the beaker another 10 septems of acid solution and one or two drops more of hematoxylin and again neutralize by drawing off from the burette containing Ammonia Solution, sufficient to change the colour of the solution, again note the amount required from the Ammonia burette to do so.

10. Repeat the operations (pars. 7, 8 and 9,) with No. 2 Oxalic Acid Solution.

11. If the total number of septems of Ammonia Solution required to neutralize 20 septems of No. 1 Acid Solution, do not agree with the number required for No. 2 Acid Solution, the estimation has not been made with sufficient care, or the acid solutions are not of equal strengths. If the tests do not agree, repeat the operations described (pars. 7, 8, 9 and 10) and if the results are still the same, the acid solutions will require adjusting or re-making.

12. When the tests produce like results; suppose twice 10 or 20 septems of Oxalic Acid Solution, equivalent to one grain of ammonia, have been neutralized by an observed quantity of Stock Ammonia Solution. Take a label, (p. 4.), paste it to a clean stoppered bottle, after writing on it the number of septems of Ammonia Solution used to neutralize 20 septems of Oxalic Acid Solution; then pour the Ammonia Solution from the decigallon mixer into the labelled bottle. or Estimation of the strength of the stock ammonia.

Example.—Twice 10 = 20 septems Oxalic Acid Solution = one grain NH_3 (Ammonia).

Twice 25 = 50 septems Stock Ammonia Solution, neutralize (or =) 20 septems Oxalic Acid Solution.

Therefore 50 septems Stock Ammonia Solution contain (or =) one grain of NH_3 (Ammonia).

13. *Standard Ammonia Solution.*—To make the Standard Ammonia Solution (100 septems contains one grain, Ammonia,) fill a clean decigallon mixer to the division corresponding to the number of septems written on the label of the Stock Ammonia Solution with the stock solution, and fill up with distilled water to the $\frac{1}{10}$ th division; make the final adjustment of the level of the solution at a temperature of 62° , and well shake to ensure complete mixture. Standard ammonia solution.

14. Test the strength of this Standard Solution by means of the burettes as described, (pars. 7, 8, 9 and 10) except that 20 septems of Oxalic Acid Solution, in this instance, should be neutralized by 100 septems of Standard Ammonia Solution. If more than 100 septems are required, increase the strength of the Standard Ammonia Solution; if less, weaken it, and retest until the proper strength is indicated.

15. When the Standard Ammonia Solution has been adjusted to the proper strength (100 septems contains one grain of Ammonia) pour it into a clean stoppered bottle and label 100 septems = 1 grain NH_3 , (p. 2).

16. *Stock Sulphuric Acid Solution.*—Measure into a half gallon bottle, half filled with distilled water, one and a quarter or one and a half fluid ounces of pure Sulphuric Acid; which fill up with distilled water and shake well. Stock sulphuric acid.

Note.—Pour the Acid into the bottle in a gentle stream.

17. Allow the solution to cool down to 62° of temperature and fill the two burettes as before directed (pars. 7, 8 and 9;) but, this time, one with the Stock Sulphuric Acid under test for strength, and the other with Standard Ammonia Solution. Do not forget before filling the burettes to rinse and to pass through one a portion of Acid Solution and through the other a portion of Ammonia Solution. In this test, instead of testing 10 septems at a time, test 5 septems of the Stock Sulphuric Acid Solution, and in all 25 septems.

18. Calculate the strength of the Stock Sulphuric Acid Solution thus: As the total number of septems of Standard Ammonia Solution producing neutralisation is 100 (*i.e.* to one grain of Ammonia) so are 25 septems of Stock Sulphuric Acid Solution to the number of sep- Estimation of the strength of the stock sulphuric acid solution.

tems of Stock Sulphuric Acid Solution equivalent to one grain of NH_3 (Ammonia.)

Example.—Suppose each neutralisation of 5 septems of Stock Acid required 60 septems of Standard Ammonia Solution, that is 300 septems for 25 septems of Acid Solution.
300 : 100 :: 25 : 8.33 (the number of septems of Acid Solution equivalent to one grain NH_3 .)

19. Mark the strength of the Stock Acid Solution on a label (p. 5.) which paste on a clean stoppered bottle and pour the Acid Solution into the bottle.

Standard sulphuric acid

20. *Standard Sulphuric Acid Solution.*—Fill up the clean decigallon mixer to the division corresponding to ten times the number of septems marked on the Stock Sulphuric Acid Solution, and make up with distilled water at the standard temperature 62° to the 100th division and shake well.

21. Test this solution as before directed, except that 10 septems of Standard Sulphuric Acid Solution require 100 septems of Standard Ammonia Solution to produce neutralisation.

22. When the Sulphuric Acid Solution has been made up to the standard strength, bottle it and label, 10 septems = 1 grain NH_3 (p. 1).

N. MISCELLANEOUS INSTRUCTIONS AND PRECAUTIONS.

Necessity of care in washing and cleansing instrument.

1. Always wash and rinse with distilled water all glass-ware before putting it away.

2. Always use clean bottles for solutions, well washed and rinsed with distilled water and perfectly dry, so that the solutions may not be weakened.

3. Always clean all vessels before proceeding from one part of a test to another if the same vessels are to be used all through. This is particularly necessary with vessels which have been used with Acids and Ammonia Solutions. Suppose for example the Sulphuric Acid Solution taken from the Ammonia Saturators were collected in a vessel which had previously contained Ammonia Solution and which had not been washed; the Ammonia remaining in the beaker would neutralize a portion of the Sulphuric Acid Solution in addition to that already fixed by the Ammonia of the gas which had passed through the saturators, so that in calculating the quantity of Ammonia in 100 cubic feet the result would show just ten times the amount of Ammonia (carelessly left in the burette,) above the true quantity.

4. Great care should be used in all the operations as errors will be greatly magnified, sometimes as much as twenty times.

5. Always measure and make up solutions at the standard temperature 62° Fahr.

6. Take particular care to keep all chemicals and solutions in a cool place, using especial caution with the Ammonia Solutions as they may become weakened by evaporation.

APPENDIX:—

Rule for correction of volume of gas

The table for the correction of the volume of Gas at different temperatures and under different atmospheric pressures must be used to correct the Gas rate in the photometrical experiments.

Rule.—In the column under the observed temperature and opposite the barometer reading will be found the tabular number for correction:

Multiply the observed gas-rate by the tabular number to get the corrected gas-rate.

SCHEDULE "A".

Measuring Capacity of Meters.

Number of Lights.	Rate per Minute.		Rate under 3 inch pressure when testing for soundness or leakage.		Minimum.
	Rate per House.	Rate per Minute.	Maximum.	Proportion of Normal Rate.	
2	10 cubic feet.	.16 cubic feet.	.05 cubic ft. in 6 min.	} 1-20th.	05 cubic ft. in 6 min.
3	15 "	.25 "	.075 "		
5	25 "	.41 "	.125 "		
10	50 "	.83 "	.125 " min.		
20	100 "	1.66 "	.25 "		
30	150 "	2.5 "	.06 " 1 min.		
50	250 "	4.16 "	.10 "		
80	400 "	6.66 "	.17 "		
100	500 "	8.33 "	.21 "		
200	1000 "	16.66 "	.41 "			} 1-40th.
300	1500 "	25.00 "	.62 "		

SCHEDULE "B".

The Table shows the Per-centage of Increase of the Volume of Gas above its Volume at the Temperature of 31·40° of Fahrenheit.

Temperature in Fahrenheit's Scale.	Per-centage of Dilatation.	Temperature in Fahrenheit's Scale.	Per-centage of Dilatation.	Temperature in Fahrenheit's Scale.	Per-centage of Dilatation.
31·40	0	54·33	5½	74·30	11
33·54	½	56·24	6	75·94	11½
35·70	1	58·12	6½	77·23	12
37·84	1½	60·02	7	78·81	12½
39·91	2	62·00	7½	80·40	13
42·05	2½	63·77	8	81·94	13½
44·17	3	65·63	8½	83·44	14
46·22	3½	67·43	9	84·88	14½
48·25	4	69·18	9½	86·39	15
50·32	4½	70·90	10	87·83	15½
52·36	5	72·60	10½	89·20	16

SCHEDULE F.

P. 14 a. AMMONIA TEST.

Station—*Toronto*,Date—*July 31, 1876.*

Date.	Thermometer.	Barometer.
<i>July 28,</i>	<i>72</i>	<i>29.5</i>
<i>July 29,</i>	<i>76</i>	<i>29.7</i>

Acid Solution used, *50* septems.Gas Consumed, *9.91* cubic feet.Liquid obtained, *20* ozs.Liquid in Sample, *10* ozs.No. of Sample, *1*

How disposed of _____

Signed _____
Inspector.

SCHEDULE G.

P. 14 b. SULPHUR TEST.

Station—*Toronto*,Date—*July 31, 1876.*

Date.	Thermometer.	Barometer.
<i>July 28,</i>	<i>72</i>	<i>29.5</i>
<i>July 29,</i>	<i>76</i>	<i>29.7</i>

Gas Consumed, *9.91* cubic feet.Liquid obtained, *20* ozs.Liquid in Sample, *10* ozs.No. of Sample, *1*

How disposed of _____

Signed _____
Inspector.

NOTE.—The Italics shows the manner of filling in.

Samples of Adhesive Labels :

p. 1.	<p style="text-align: center;">AMMONIA TEST.</p> <p style="text-align: center;">Volumetric Analysis.</p> <p>Standard SULPHURIC ACID Solution.</p> <p style="text-align: center;">10 Septems = One Grain NH₃.</p>
p. 2.	<p style="text-align: center;">AMMONIA TEST.</p> <p style="text-align: center;">Volumetric Solution.</p> <p>Standard AMMONIA Solution.</p> <p style="text-align: center;">100 Septems contain One Grain NH₃.</p>
p. 3.	<p style="text-align: center;">AMMONIA TEST.</p> <p style="text-align: center;">Volumetric Solution.</p> <p>No. 1 OXALIC ACID.</p> <p style="text-align: center;">20 Septems = One Grain NH₃.</p>
p. 3.	<p style="text-align: center;">AMMONIA TEST.</p> <p style="text-align: center;">Volumetric Solution.</p> <p>No. 2 OXALIC ACID.</p> <p style="text-align: center;">20 Septems = One Grain NH₃.</p>
p. 4.	<p style="text-align: center;">AMMONIA TEST.</p> <p style="text-align: center;">Volumetric Solution.</p> <p>Stock AMMONIA Solution.</p> <p style="text-align: center;">60 Septems contain One Grain NH₃.</p>
p. 5.	<p style="text-align: center;">AMMONIA TEST.</p> <p style="text-align: center;">Volumetric Solution.</p> <p>Stock SULPHURIC ACID Solution.</p> <p style="text-align: center;">8.33 Septems = One Grain NH₃.</p>

AMMONIA TEST.

VOLUMETRIC ANALYSIS.

STATION—*Toronto, Aug. 2, 1876.*

Date,	Barometer,	Thermometer,	Tabular Number,
<i>July 28,</i>	<i>29.5</i>	<i>72</i>	
" <i>29,</i>	<i>29.</i>	<i>76</i>	<i>.959</i>
	2) <u><i>59.2</i></u>	2) <u><i>148</i></u>	
Mean	<i>29.6</i>	<i>74</i>	

Reading of Gas Meter.....*9.91*.....cubic feet.
 Tabular Number*.959*

8919
4955
8919

Corrected Reading of Meter *9.50369* cubic feet.

Liquid obtained*20*.....ozs.
 Liquid in sample*10*.....ozs.
 Liquid tested*4*.....ozs.
 Acid solution used*50*.....septems.

2) *6* septems remaining in burette.

Gas Consumed
Cubic feet, 9.5) *3.00* (*.315 × 10 = 3.15*
285) *Grains NH₃ in 100 cubic*
feet of Gas.

150
95
550
475
75

Ammonia in 100 cubic feet of Gas*3.15*.....grains.

Signed.....

NOTE.—The Italics give an example of an experiment and filling in of the form.

FORM P. 13 b.

SCHEDULE I.

No.....

SULPHUR TEST.

VOLUMETRIC ANALYSIS.

STATION—*Toronto, Aug. 2, 1876.*

Date,	Barometer,	Thermometer,	Tabular Number
<i>July 28,</i>	<i>29.5</i>	<i>72</i>	
<i>" 29,</i>	<i>29.7</i>	<i>76</i>	<i>959</i>

2)	<u>59.2</u>	2)	<u>148</u>
-----	-------------	-----	------------

<i>29.6</i>	<i>74</i>	Mean.
-------------	-----------	-------

Reading of Gas Meter.....*9.91*.....cubic feet.

Tabular Number.....*959*

	GRAINS.	<i>8919</i>
Weight of crucible & contents,	<i>509.6</i>	
Weight of crucible,	<i>502.6</i>	<i>4955</i>
Grains of powder obtained,	<i>7.0</i>	<i>8919</i>

Corrected Reading of Meter, *9.50369* cubic feet.

Liquid obtained.....*20*.....OZS.

Liquid in sample.....*10*.....OZS.

Liquid tested.....*10*.....OZS.

Sulphate Barium*7*.....grains.

Gas consumed	20		
<i>9.5</i>	<u>140</u>	<i>14.736</i>	$\times 10 = 147.36$
	<i>95</i>		<i>.1373</i>
	<u>450</u>		<i>44208</i>
	<i>380</i>		<i>103152</i>
	<u>700</u>		<i>44208</i>
	<i>665</i>		<i>14736</i>
	<u>350</u>		
	<i>285</i>		
	<u>650</u>		
	<i>570</i>		<i>20.232528</i>
			Sulphur in 100 c. ft.

Sulphur in 100 Cubic Feet of Gas = *20.23* grains.

Signed.....

NOTE.—The Italics give an example of an experiment and filling in of the form.

SCHEDULE J.

TABLE to facilitate the Correction of the Volume of Gas at different Temperatures and under different Atmospheric Pressures.

BAR.	TEMP. 40°	42°	44°	46°	48°	50°	52°	54°	56°	58°	60°	62°	64°	66°	68°	70°	72°	74°	76°	78°	80°	82°
28.0	.971	.967	.963	.960	.956	.952	.948	.944	.941	.937	.933	.930	.926	.922	.919	.915	.911	.907	.904	.900	.897	.893
28.1	.974	.970	.967	.963	.959	.955	.952	.948	.945	.941	.937	.933	.929	.926	.922	.919	.914	.911	.907	.904	.900	.896
28.2	.978	.973	.970	.968	.963	.959	.955	.951	.947	.944	.940	.936	.933	.929	.925	.922	.917	.914	.911	.907	.903	.899
28.3	.982	.977	.974	.970	.966	.963	.958	.955	.951	.947	.943	.940	.936	.932	.929	.925	.921	.917	.914	.911	.906	.902
28.4	.985	.980	.978	.973	.970	.966	.962	.958	.954	.951	.947	.943	.939	.936	.932	.928	.924	.920	.917	.914	.910	.905
28.5	.988	.984	.980	.978	.973	.970	.965	.961	.958	.954	.950	.946	.943	.939	.935	.932	.927	.923	.920	.917	.913	.909
28.6	.992	.987	.984	.980	.976	.973	.969	.965	.961	.957	.953	.950	.946	.942	.939	.935	.931	.927	.923	.919	.916	.912
28.7	.995	.991	.987	.983	.980	.976	.972	.968	.964	.961	.957	.953	.949	.945	.942	.938	.934	.930	.926	.922	.919	.915
28.8	.998	.995	.991	.987	.983	.980	.976	.971	.968	.964	.960	.956	.952	.949	.945	.941	.937	.934	.929	.925	.922	.918
28.9	1.002	.998	.994	.991	.987	.983	.979	.975	.971	.968	.963	.960	.956	.952	.948	.944	.940	.937	.933	.928	.925	.921
29.0	1.006	1.001	.998	.994	.990	.986	.982	.978	.974	.971	.967	.963	.959	.955	.952	.948	.943	.940	.936	.932	.928	.925
29.1	1.009	1.004	1.001	.998	.993	.989	.985	.982	.978	.974	.970	.966	.962	.959	.955	.951	.947	.943	.939	.935	.932	.928
29.2	1.012	1.008	1.004	1.001	.997	.993	.989	.985	.981	.977	.973	.969	.966	.962	.958	.954	.950	.947	.942	.938	.935	.932
29.3	1.016	1.011	1.007	1.004	1.000	.996	.992	.988	.984	.981	.977	.973	.969	.965	.961	.957	.953	.950	.946	.941	.938	.935
29.4	1.019	1.015	1.011	1.008	1.004	1.000	.996	.992	.988	.984	.980	.976	.972	.969	.965	.961	.956	.953	.949	.945	.941	.938
29.5	1.023	1.018	1.014	1.011	1.007	1.004	1.000	.995	.991	.987	.983	.979	.975	.971	.968	.964	.960	.956	.952	.948	.945	.941
29.6	1.026	1.022	1.018	1.015	1.010	1.006	1.002	.998	.994	.991	.987	.982	.979	.975	.971	.967	.963	.959	.955	.952	.948	.945
29.7	1.030	1.025	1.021	1.018	1.014	1.010	1.006	1.002	.997	.994	.990	.986	.982	.978	.974	.970	.966	.962	.959	.955	.951	.948
29.8	1.033	1.029	1.025	1.022	1.017	1.013	1.009	1.005	1.001	.997	.993	.989	.985	.981	.977	.974	.970	.966	.962	.958	.954	.951
29.9	1.037	1.032	1.028	1.025	1.021	1.017	1.013	1.009	1.004	1.001	.997	.992	.989	.985	.981	.977	.973	.969	.965	.961	.957	.954
30.0	1.040	1.036	1.032	1.028	1.024	1.020	1.016	1.012	1.008	1.004	1.000	.996	.992	.988	.984	.980	.976	.972	.968	.964	.961	.957
30.1	1.043	1.039	1.035	1.032	1.028	1.023	1.019	1.015	1.011	1.007	1.004	.999	.995	.991	.987	.983	.979	.975	.972	.968	.964	.960
30.2	1.047	1.043	1.039	1.035	1.031	1.027	1.023	1.019	1.015	1.011	1.007	1.003	.998	.994	.990	.987	.983	.979	.975	.971	.967	.963
30.3	1.051	1.047	1.043	1.039	1.034	1.030	1.026	1.022	1.018	1.014	1.010	1.006	1.002	.998	.994	.990	.986	.982	.978	.974	.970	.966
30.4	1.054	1.050	1.046	1.042	1.038	1.034	1.029	1.026	1.021	1.017	1.013	1.009	1.005	1.001	.997	.993	.989	.985	.981	.977	.974	.969
30.5	1.058	1.053	1.050	1.045	1.041	1.037	1.033	1.029	1.025	1.021	1.017	1.012	1.008	1.004	1.000	.997	.993	.989	.984	.980	.977	.973
30.6	1.061	1.056	1.053	1.049	1.045	1.040	1.036	1.032	1.028	1.024	1.020	1.016	1.012	1.008	1.004	1.000	.996	.992	.988	.984	.980	.976
30.7	1.064	1.060	1.056	1.052	1.048	1.044	1.040	1.036	1.031	1.027	1.023	1.019	1.015	1.011	1.007	1.003	.999	.995	.991	.987	.983	.979
30.8	1.068	1.063	1.060	1.056	1.051	1.047	1.043	1.039	1.035	1.031	1.027	1.022	1.018	1.014	1.010	1.006	1.002	.999	.994	.990	.986	.982
30.9	1.072	1.067	1.063	1.059	1.055	1.051	1.046	1.043	1.038	1.034	1.030	1.026	1.022	1.017	1.014	1.010	1.006	1.002	.997	.993	.990	.985
31.0	1.075	1.070	1.067	1.063	1.058	1.054	1.051	1.046	1.042	1.037	1.033	1.029	1.025	1.021	1.017	1.013	1.009	1.005	1.000	.996	.993	.989

RULE.—Multiply the observed volume by the Tabular Number which will be found in the column under the temperature and opposite the barometer reading.

ERRATA.—INLAND REVENUE REPORT, 1876.—SUPPLEMENT NO. 2.—Continued.

Reference.	Error.	Correction.
REPORT.—		
APPENDIX IV, page 43, under "Envelopes.".....	"E. 3, E. 6, E 6," should be.....	"e. 3, E. G. e. 6," to correspond with Circular 131.
" IV " 47, in heading of table.....	"STANARDS".....	"STANDARDS"
" IV " 53, § 3.....	"guage".....	"gauge"
" IV " 53, 5th line from bottom.....	"of".....	"or"
" IV " 54, first three lines.....	Bad impression.....	{ — as pre- — to ascer- — so as to }
" IV " 54, in margin.....	"arge".....	"large"
" IV " 55, lines 25 and 33.....	"guage".....	"gauge"
" IV " 72, Circular 139, line 8.....	"Each".....	"each"
" V " 79, RECAPITULATION, col. 5.....	Total, 5,246".....	"5,256"
" V " 85, heading, line 2.....	"1976".....	"1876"
" V " 89, " 1.....	"Inspectdd".....	"Inspected"
" VI " 104, 105, heading, col. 8.....	"Comparative".....	"Comparateur"
" VI " 104, 105 " 4th sub-heading.....	"DEAL END MEASURES".....	"DEAL END-MEASURES"
" VI " 105, col. 1, under "Quebec".....	"Lotbinère".....	"Lotbinière"
" VI " 107, under REMARKS.....	"At St. Hyaci—".....	"At St. Hyacinthe"
" VII " 108, heading, line 3.....	"month ending,—1877.".....	"months ended,—1876"
" VII " 108, column "Salaries.".....	Total, "2,800".....	"1,300"
" VII " 108, " 'Total Expenditure'.....	Halifax, "635 90".....	"135.9"
	St. John, "623.38".....	"122.38"
	Quebec, "547.89".....	"47.89"
	Total, "3,642.60".....	"2,142.60"
" XI " 116, SCHEDULE A. 1, foot line.....	"hereby".....	"hereto"
" XI " 117, SCHEDULE B, § 2, 8th line up.....	"for a quantity".....	"for quantity"
" XI " 120, § H, line 5.....	"Form".....	"Forms"
" XI " 121, heading.....	Circular No. 141.....	Circular No. 141.
" XI " 122, § 7, line 1.....	"grove".....	"groove"
" XI " 123, § 13, line 6.....	"guage".....	"gauge"
" XI " 124, C. § 3, line 2.....		
" XI " 125, C. § 6 " 2.....		
" XI " 128, § 3 " 1.....		
" XI " 128, § 8 " 2, 3.....	"accessible".....	"accessible"
" XI " 127, F. § 2 " 3.....		
" XI " 129, § 13 " 3.....		
" XI " 129, Caution, line 1.....		
APPENDIX XI, page 143, under Barometer.....	"29".....	"29.7"
" XI, " 143, " Thermometer.....	"72 76".....	"72 76"

ERRATA.

INLAND REVENUE REPORT, 1876.—SUPPLEMENT NO. II.

Reference.	Error.	Correction.
REPORT.—		
Title page.....	'WEIGHTS AND MEASURES.'	'WEIGHTS & MEASURES AND GAS'
Index, page i, heading.....	"CONTENTS.".....	"CONTENTS."
" " ii, § 67.....	"Side-beams.".....	"Side-beam"
" " iii, 90.....	"per.".....	"for"
" " iii, sub-heading.....	"GRAIN.".....	"GRAIN."
Text " vi, § 8, line 1.....	Comma omitted after.....	"Dominion,"
" " ix, 21 " 2.....	"hose".....	"those"
" " xii, 35 " 5.....	"16,310".....	"\$16,319"
" " xvi, 50 " 4.....	"have".....	"has"
" " xvii, 53 " 7.....	"delapidated".....	"dilapidated"
" " xvii, 55 " 7.....	"cumberous".....	"cumbrous"
" " xviii, 59 " 10.....	"indentatious".....	"indentations"
" " xviii, 60 " 10.....	"denfied".....	"defined"
" " xviii, 61 " 3.....	"weiging".....	"weighing"
" " xxii, 76 " 6.....	"has".....	"have"
" " xxix, 106 " 5.....	"multipl's and sub-multipl'es".....	"multiples and sub-multiples."
" " xxix, second sub-heading.....	"DEPARTMENTAL".....	"DEPARTMENTAL"
" " xxx, § 112, line 1.....	After "capacity, 37,650"	"37,526"
" " xxxi, 115 " 2.....	"5,246".....	"5,256"
" " xxxi, 116 " 2.....	"registered".....	"rejected"
" " xxxii, 125, margin.....	After "Important".....	insert "to"
" " xxxiii, 128, " 26, line 6.....	"18-9".....	"1859"
" " xxxiv, 128, " 28, " 4.....	"atcommodate".....	"accommodate"
" " xxxiv, 128, " 32, " 1.....	"rleady".....	"already"
" " xxxv, 128, " 35, " 1.....	"Demarara".....	"Demerara"
" " xxxvii, 138, line 3.....	"consumer".....	"consumers"
APPENDIX I, page 1, second sub-heading.....	"DEPARTMENT".....	"DEPARTMENTAL"
" " II " 11, in heading.....	Insert.....	"STANDARDS DEPARTMENT, WESTMINSTER."
" " II " 13, signature.....	"CHANCY".....	"CHANEY"
" " II " 14, Ontario.....	"J. C. Forman".....	"Thos. Forman"
" " II " 14, Toronto.....	"— Berkinshaw".....	"T. Berkinshaw"
" " II " 16, Iberville.....	"J. M. Larue".....	"J. M. Lanier"
" " II " 16, Moncton.....	"J. T. Cutler".....	"J. T. Carter"
" " II " 16, Re-tigouche.....	"P. Blanchard".....	"T. Blanchard"
" " II " 18, Cape Breton.....	"D. Tremain".....	"L. Tremain"
" " II " 18, Lunenburg.....	"J. Hendry".....	"I. Hendry"
" " IV " 23, Circular 101, margin.....	After "selection".....	insert "of"
" " IV " 26, 10th line from bottom.....	"NT".....	"DEPARTMENT"
" " IV " 27, § 7, line 2.....	"sec-e".....	"secure"
" " IV " 28, in margin.....	"wcigh".....	"weight"
" " IV " 39.....	Before "DEPARTMENT".....	} Circular No. 111. }
	insert.....	
" " IV " 40, 41, in margin.....	"sent to traders" cn.....	} W. & M. }
	page 41.....	
" " IV " 41, line 15.....	"naturally".....	"mutually"
" " IV " 41, in Form of notice.....	Before "INSPECTION".....	insert "FORM O, 17, CIRCULAR TO TRADERS"
" " IV " 41, ".....	"1876".....	"187—"
" " IV " 42, in margin.....	"monies".....	"moneys"

REPORT

ON

ADULTERATION OF FOOD,

BEING

SUPPLEMENT No. III

TO THE REPORT

OF THE

DEPARTMENT OF INLAND REVENUE,

1876.

Printed by Order of Parliament.



OTTAWA:

PRINTED BY MACLEAN, ROGER & Co., WELLINGTON STREET.

1877.

ADULTERATION OF FOOD.

COMMISSIONERS' REPORT.

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ADULTERATION OF FOOD.

To the Honourable

The Minister of Inland Revenue.

SIR,—Herewith I have the honour to submit the reports of the Analysts appointed under the provisions of the Act 37 Vic., cap. 8, together with tabulated statements prepared in this Department of the results of the analysis of the various samples submitted to, and reported on by them.

1. The Act above cited came into operation on the 1st of January, 1875, but the Order in Council making the regulations necessary for giving effect to the law were not passed until March, 1876. The under-mentioned appointments have been made:—

R. G. Fraser, Halifax, June 14th, 1875.

Dr. J. Baker Edwards, Montreal, July 1st, 1875.

Dr. W. Hodgson Ellis, Toronto, May 15th, 1876.

Professor Larue, Quebec, June 6th, 1876.

Act came into operation.
Appointments under the Act.

2. Although Mr. Fraser, of Halifax, was the first to receive his appointment, and although samples of food were ordered to be submitted to him as early as 14th July, 1876, I am unable to include in this report any results arrived at by that gentleman; I refer to this circumstance in order that, in justice to Mr. Fraser, I may have the opportunity for explaining the cause of the delay.

Explanation as to delays in Reports from Halifax.

3. Instructions to take the samples referred to were sent to the late Collector Tupper, who reported that he called on Mr. Fraser on one or two occasions without having been able to see him. Mr. Tupper was drowned shortly afterwards, and the acting Collector does not appear to have had any knowledge of the matter, and it was not until November that this Department became aware of the cause to which Mr. Fraser's apparent delay in making his reports was due.

4. Further instructions were then forwarded both to the acting District Inspector and to the acting Collector, as will be seen on reference to the memorandum on page 30 of the Appendices. But Mr. Fraser's report on the samples thus directed to be taken had not been received until after the close of the half year to which this report relates.

Dates at which samples were ordered to be taken.

5. In Appendix III (p. 30) will be found a memorandum showing the dates at which instructions were given to the officers selected for this service to obtain and submit samples of various articles to the analysts. In communicating the instructions referred to, the respective officers were directed to consult the analysts as to the time at which it would be convenient for them to receive the samples, and generally to co-operate with them in carrying out this part of their duty.

Summary statement of results of analysis.

6. The following statement shows that, of the whole number of samples reported on up to the 31st December, 1876, somewhat more than fifty-one and a half per cent. were adulterated. It is obvious, therefore, that if the same ratio continues to prevail some preventive measures more effective than have yet been attempted, will become necessary in the public interest.

Name of Article.	Total Number Analyzed.	Number of Samples Adulterated.	Number of Samples Unadulterated.
Allspice	5	2	3
Bitters (Quinine Wine)	5	4	1
Cloves	3	3	.....
Cinnamon	5	5	.....
Cocoa and Chocolate	2	.....	2
Coffee	10	9	1
Ginger	6	6	.....
Mustard	6	6	.....
Pepper	19	17	2
Potted Meats	3	.....	3
Spirits	1	.....	1
Milk	58	34	24
Sugar	15	3	12
Sweets	20	.....	20
Tea	20	4	16
Unenumerated Articles	2	.....	2
Totals	180	93	87

7. The most important adulteration, and probably the most difficult to deal with, is that of milk. Of this article fifty-eight analyses have been reported, and in thirty-four cases the samples were found to have been adulterated. It may have been doubtful whether the adulteration was in every case such as would have justified a prosecution under the existing state of the law, for as the analysts' reports will show, it is sometimes difficult to determine whether the sophistication is the result of adding water or of abstracting cream, and in order to remove this difficulty, as well as similar difficulties in relation to other articles, it is submitted that a slight amendment of the law is necessary.

Adulteration
of milk.

8. But there is another difficulty in dealing with this question, and that is the want of a standard. The same difficulty has been met with in working the English law, and it is alleged that the analysts, in making a standard of quality too high, have in many cases caused some injustice to be done.

9. On this subject, the Committees appointed by the Imperial Parliament in 1874, to inquire into the operation of the Adulteration of Food Act of 1872, reported as follows:—

Extract from
Report of
Committee of
Imperial
House of
Commons

“Too high and rigid a standard has been fixed by some analysts, and no sufficient allowances have been made for the natural variations in milk. Ten per cent. of milk solids may be more difficult to obtain under certain unfavourable conditions than 12 or 14 under a more generous diet, a warmer atmosphere and more comfortable lodging. Not only does the quality of milk vary with the food, the breed of cattle, the time of year, and treatment of the animals, but the milk of the cow of the same breed will differ greatly from that of another managed under a precisely similar system; and further, the first and last pint of milk which a cow gives at the same milking will present all the difference between an extremely poor and an exceedingly rich milk. Allowances should therefore be made for these natural variations, which some purely scientific chemists seem to have occasionally overlooked.

“It has been argued that notwithstanding all these discrepancies, a certain per-centage of solids might be agreed upon, below which no milk should be considered pure. If a low standard were fixed there would be a great inducement for the vendors of really rich milk to abstract a portion of the cream without reducing the milk below the recognized standard, and, on the other hand, it might offer a premium upon the production of a naturally poor class of milk.”

10. The English Act of 1875 leaves the responsibility of fixing the standard for milk on the analyst, and with the information as yet available I apprehend that no other course can be prudently followed in Canada.

Responsibility
as to stan-
dard of milk.

11. It will also be observed that the adulteration of condiments and spices, such as mustard, pepper, ginger, &c., prevails to a very large extent. Of nineteen samples of pepper, only two were pure; of

Adulteration
of condiments

mustard, not one was found to be pure. The same may be said of ground ginger, ground cloves and ground cinnamon.

Coffee. 12. Ground coffee is also shown to be greatly adulterated. Of ten samples analyzed, only one was pure.

Tea. 13. Of the twenty samples of tea, adulteration was only detected in four, but these adulterations are worthy of notice, as pointing to the probability of our tea supplies being affected in quality by the exportation from England of adulterated teas which, under the English laws of 1875, are excluded from the English market from and after the 1st January, 1876; the Customs authorities having the power to refuse entry to teas which are found by analysis to have been adulterated.

Probability of adulterated tea entering Canada. 14. By the operation of this restriction, a vast quantity of tea has been disqualified for entry for consumption, and will probably be cleared outwards for exportation, and it is not unreasonable to suppose that a part of it will find its way into Canada both by way of New York and directly.

Quinine wine. 15. The report by Dr. Edwards of his analysis of the so-called Quinine Wine, is worthy of notice. It appears that of five samples submitted to him, only one was found to be in accordance with the official formulæ, the others being in fact potable stimulants, containing alcohol in as large a proportion as is usually found in port or sherry wines, and greatly in excess of what is found in malt liquors.

No prosecutions yet instituted. 16. The Act has been in practical operation too short a time and in too few places to justify me in venturing on any decided expression of opinion as to its value. As yet no prosecutions have been instituted, but it is not unreasonable to suppose that the knowledge that analysts have been appointed, and that samples have been submitted to them will have had its effect in the places where such appointments have been made. The publication of the names of the parties whose goods have been subjected to examination, together with the results arrived at, will, without doubt, exercise a powerful influence, perhaps a greater influence than prosecutions. It is, however, a matter for consideration as to whether the system of abstention from prosecuting offenders against the law, which has so far prevailed, shall be continued in the future. Probably prosecution in the most flagrant cases may be found necessary for the suppression of gross adulteration.

Abstention from prosecuting will destroy the revenue. 17. In the event of its being decided that no prosecutions shall be instituted, the Government will fail to obtain any revenue from the fees which parties convicted would have to pay, and the public at

large would in that case have to bear the whole cost of administering the law—a cost which will increase as the places at which it is put in operation are multiplied.

18. If further experience of the law should tend to enhance its importance, it will become necessary to provide for its operation in all the principal cities and towns, and in so doing to arrange for analyzing of samples taken in the smaller places. As the law now stands, it appears that the analyst can only legally act for the Inland Revenue Division for which he is appointed, but there does not appear to be any obstacle to the appointment of the same analyst for several divisions. This being the case, I submit that the Inland Revenue Divisions should be grouped together and so arranged as to make the services of the analysts that are or may be appointed available over the largest possible area. This is necessary in order to keep down expenses, but still more so in view of the limited number of competent analysts who can be made available; for it is evident that in order to administer the law so as to command public respect, it is imperative that the examination of the samples submitted should not be intrusted to mere amateurs or incompetent persons.

Extending
the operation
of the Act.

Grouping In-
land Revenue
Divisions.

Respectfully submitted,

A. BRUNEL,

Commissioner of Inland Revenue.

DEPARTMENT INLAND REVENUE,

March 25th, 1877.

APPENDICES

TO

REPORT ON INSPECTION OF FOOD.

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INSPECTION OF FOOD.

APPENDIX I.

ORDER IN COUNCIL ESTABLISHING REGULATIONS.

WEDNESDAY, 8th day of March, 1876.

ON the recommendation of the Honorable the Minister of Inland Revenue, and under the provisions of the 26th section of the Act passed in the Session of the Parliament of Canada, held in the 37th year of Her Majesty's Reign, chaptered 8, and intituled: "An Act to prevent the adulteration of food," His Excellency, by and with the advice of the Queen's Privy Council for Canada, has been pleased to make the following regulations for carrying into effect the provisions of the said Act, that is to say:—

1st. That Analysts be appointed only at the Cities of Montreal, Quebec, Halifax, St. John and Toronto.

Analysts to be appointed at five places.

2nd. That such Analysts be remunerated as follows:—

Remuneration.

(a.) By a retaining fee of \$200 per annum.

(b.) By an allowance for the first year of a sum not exceeding \$300 for the apparatus and material used in the laboratory.

(c.) By an annual repayment of such expenses as are necessarily incurred in providing material for analysing samples submitted to them by authorized officers of this Department.

(d.) By an allowance of \$100 towards the rent of the place in which the laboratory may be established.

(e.) By payments equal to the amount of fees payable in each case in accordance with the scale therein established until the amount reaches \$2,000.

3rd. That the following tariff of fees be authorized:—

Tariff of fees.

For Gas Analysis for Sulphur, Ammonia and Sulphuretted Hydrogen.....	\$10 00
For Analysis of Milk, Bread, Butter and sweets	5 00
For Analysis of Malt Liquors, Cider, Light Wines, Drugs, Alcoholic Liquors, Liqueurs and Condiments.....	8 00
For Analysis of Tea, Tobacco, Cocoa and Chocolate.....	10 00
For Analysis of unenumerated articles.....	5 00

4th. That all fees collected under the above tariff shall, when collected, be paid to the credit of the Consolidated Fund.

Instructions as to procedure.

5th. That the Analysts appointed shall be governed by the following regulations :—

(a.) On receipt of a sample from the revenue officer authorized, as provided in the Act above cited to take such samples, the Analyst shall open the sample and, in the presence of that officer shall carefully mix equally and divide it into two parcels—one of which he shall keep for analysis—the other he shall seal up with his own seal and deposit with Inland Revenue officer.

(b.) The Analyst shall reserve a portion of his own sample for future examination. But, if the substance be of such a nature as to undergo alteration by keeping a short time, such as milk, the first analysis shall be final and, in such case, no analysis shall be held valid unless report be sent in within twelve hours of the taking of the sample and, in such case, duplicate samples shall be unnecessary.

(c.) That the Analyst shall impartially perform the duties of his office, and shall not give the result of his analysis or the names or addresses of parties whose sample may be submitted to him, to any one except when called upon to do so in his report to the Department or before a court of law in conformity with his duties under this Act.

(d.) The form of certificate given in such case shall be as in Schedule A.

SCHEDULE A.

		M.	I.	187
Form of Report.	I,			

, Public Analyst for Inland Revenue Division of
, appointed under Inland Revenue Act of 1875, hereby
certify that I received from (1) , Inland Revenue officer for
District of , on the day of , 187 , a sample sealed
according to Act. Seals unbroken bearing (2)
marks, that I opened such package in presence of (3)
an officer designated by the Department, and the sample then
(4) I then carefully mixed such sample equally and
divided it into two parcels, one of which I handed to said Inland
Revenue officer, the other I have submitted to analysis, and find (5)

I have further reserved a portion of the sample myself.
As witness my hand.

(Signed) A. B.
Analyst.

Instructions as to filling in blanks, etc.

- (1) Here insert the name of the person submitting the sample for analysis.
- (2) Here insert a description of the Seals, Marks, Numbers or other devices used for securing the vessel or package in which the article is contained.
- (3) Here insert the name of some officer designated by the Department of Inland Revenue, in whose presence the package was opened.
- (4) Here insert the weight or measure of the sample, or when the article cannot be conveniently weighed or measured, this passage may be erased, or the blank left unfilled.
- (5) Here the Analyst will insert the result of his analysis, and at his discretion his opinion as to whether the mixture (if any) was for the purpose of rendering the article potable or palatable, or of preserving it or of improving its appearance, or was unavoidable, and may state whether it is in excess of what is ordinary or otherwise, and whether the ingredients or materials mixed are or are not injurious to health. In case of a certificate regarding milk, butter, or any article liable to decomposition, the Analyst shall specially report whether any change had taken place in the constitution of the article that would interfere with the analysis.

W. A. HIMSWORTH

Clerk, Privy Council.

APPENDIX No. II.

INSPECTION OF FOOD.

REPORTS OF ANALYSTS APPOINTED UNDER THE ACT 37 VIC., CAP. 8.

Report of Mr. Ellis.

TORONTO, 1st October, 1876.

To the Commissioner
of Inland Revenue.

SIR,—In accordance with the provisions of the Inland Revenue Act of 1875, I beg to report as follows:—

Number of
samples
analyzed.

Up to this date I have received 39 samples of articles of food and drink, 38 of which I have analyzed. One sample of cough lozenges (Report No. 214) I did not analyze, because the quantity submitted was too small for a satisfactory determination of its constituents.

The samples may be divided into 5 classes:—

1. Sweets.
2. Drugs.
3. Spices.
4. Coffee and Chocolate.
5. Milk.

Sweetmeats.

1. *Sweets.*—Eleven Samples have been analyzed. Sugar may be said to form the basis of all these articles, but almost all give a blue color, with iodine, showing the presence of starch. Examined under the microscope, the starch was found in some samples to be that of Indian corn, added, no doubt, as corn starch; in others it was shown to be the starch of wheat flour. No substance like chalk or plaster of Paris entered into the composition of any of them. In examining any samples of sweetmeats the attention of the analyst is of course principally directed to the presence or absence of injurious coloring matters, such as arsenical or other poisonous mineral pigments and aniline colors. In no case were any of these objectionable matters detected in the samples analyzed.

Drugs.

2. *Drugs.*—Under the head of drugs certain medicated lozenges, samples of which were sent me for analysis, must be included. These were:—

- Tolu-lozenges*, consisting of balsam of tolu, sugar, and gum arabic.
Nitre-lozenges, composed of nitrate of potassium, sugar and starch.
Gelatine-lozenges, composed of sugar and gelatine; and
Ginger-lozenges, composed of ginger, sugar and gum arabic.

3. *Spices.*—The spices examined were ginger and pepper. Two samples of each were analyzed. One sample in each case was sold by the manufacturer as pure; the other was not sold as pure, but was warranted free from any injurious ingredient. The samples sold as pure were in both cases found to be genuine. The adulteration, in the other cases, was found to be wheat flour.

4. *Coffee and Chocolate.*—Two samples of ground coffee were analyzed; one sold as pure, the other not. That sold as pure was genuine; the other contained roasted wheat. One sample of chocolate was submitted to me. It consisted of cocoa mixed with flour, and colored with some ferruginous coloring matter, as venetian red.

5. *Milk.*—Twelve samples of milk have been analyzed. The samples were taken from the carts of the milkmen on the streets.

In the absence of any extensive series of reliable observations made in this country with a view to ascertain the normal composition of genuine milk, and establish a standard of normal milk, reliance had to be placed on what has been done elsewhere.

From the M. M. Henrie and Chevalier, the normal composition of cow's milk is as follows :—

Caseine.....	4.48
Fat.....	3.13
Sugar.....	4.77
Ash.....	0.60
Water.....	87.02
	<hr/>
Total solids.....	100.00
“ Fat.....	3.13
	<hr/>
	9.85

Chevalier's experiments.

The mean of 10 analyses by Poggiale is :—

Caseine.....	3.80
Fat.....	4.38
Sugar.....	5.27
Ash.....	0.27
Water.....	86.28
	<hr/>
Total solids.....	100.00
“ Fat.....	4.38
	<hr/>
Solids not fat.....	9.34

Poggiale's experiments.

Wanklyn states, as the results of his experiments, that town-fed milk is richer than country milk, thus :—

	Country Milk.	Town Milk.
Water	87.45	85.96
Fat.....	3.08	4.00
Caseine.....	4.14	5.01
Sugar.....	4.62	4.30
Ash ..	0.71	0.73
	<hr/>	<hr/>
	100.00	100.00
Total solids.....	12.55	14.04
“ Fat.....	3.08	4.00
	<hr/>	<hr/>
Solids not fat.....	9.47	10.04

The milk of the Alderney cow, popularly supposed to be exceptionally rich, was found by Wanklyn to contain :—

Water.....	87.34
Fat.....	3.22
Caseine.....	4.61
Sugar.....	4.13
Ash.....	0.70
	100.00
Total solids.....	12.55
" Fat.....	3.22
	9.33
Solids not fat.....	9.33

McNamara's experiments. The average of 8 analyses by Mr. McNamara, of Calcutta, of the small and ill-nourished Bengali cow, is as follows :—

Water.....	86.55
Fat.....	3.42
Sugar.....	4.07
Caseine.....	5.19
Ash.....	0.77
	100.00
Total solids.....	13.45
" Fat.....	3.24
	10.03
Solids not fat.....	10.03

Hassal's experiments. Hassal gives as the mean of all the reliable analysis he has met with, the average composition of cow's milk as follows :—

Water.....	86.83
Fat.....	3.93
Sugar.....	4.53
Caseine.....	4.14
Ash.....	0.67
	*100.00
Total solids.....	13.17
" fat.....	3.93
	9.24
Solids not fat.....	9.24

From these figures it appears that the milk of the cow has a tolerably constant composition, and that, although the food may vary, the percentage of *solids not fat* only varies within very narrow limits.

* It will be noticed that these figures do not make 100, and from the figure given for the total solids, 13.17, it is clear that there is an error of 1 in excess of the first place of decimals in one of the constituents.

Müller and Eisenstuck made for the Royal Agricultural Society of Sweden a daily analysis of the milk of a herd of 15 cows of different breeds during one year. They found that the total solids only four times fell below 12 per cent. Their results are as follows:—

Müller and Eisenstuck's experiments.

	Total Solids per cent.
Maximum.....	14·08
Minimum.....	11·50
Mean.....	12·80

Wanklyn made 10 analyses during the year 1871, of milk from various counties in England. He found the total solids as follows:—

Further from Wanklyn.

	Total Solids per cent.
Maximum.....	14·34
Minimum.....	11·80
Mean.....	12·71

From these experiments it appears that the total solids of the milk from a herd of cows seldom falls below 11·5, and is generally over 12 per cent.

Deductions from above experiments.

Wanklyn, from his experiments, and from those of Müller and Eisenstuck, concludes that 100 parts by weight, of normal milk, contain:—

Solids (dry at 100 per cent) ..	12·5
Water.....	87·5
	100·0

The 12·5 parts of solids consist of 9·3 "solids not fat" and 3·2 fat. He also concludes that the milk of a herd of cows in good condition always contains more than 11·5 per cent. of solids, and that single cows almost invariably, if not always, yield milk containing more than 11·5 per cent. of solids. In dealing with milk supply on the large scale he treats all departure from this standard as sophistications.

Goppelsröder has however shown, in an elaborate investigation, that the milk of a single cow may fall below this standard. He has published four cases in which the total solids were respectively 10·69, 11·41, 11·43 and 9·54 per cent. And more recently Dr. Voelcker has shown that the milk of a herd of cows may depart considerably from the normal composition. He has published an analysis of a sample of country milk from cows kept on very good pasture land, in which the total solids were 16·10 per cent., of which 7·62 per cent. was fat. On the other hand he found that milk of a herd of cows fed in September upon scanty pasture gave the following:—

Goppelsröder's investigations.

	Morning's Milk.	Evening's Milk.
Total solids.....	10·05	9·30
Fat.....	1·99	1·79
	8·06	7·51
Solids not fat.....		

When these cows were driven into stall and adequately fed with roots, hay and meal, the character of the milk at once improved, and it yielded 12½ per cent. of solids, containing nearly 4 per cent. of fat.

Dr. Stevenson
Macadam's
investigations

Dr. Stevenson Macadam has published the results of a large number of analyses of the milk supplied to Edinburgh. The sample in each case was taken by his assistant, in whose presence the cows were milked. In the milk from three dairies he found that the composition varied as follows:—

	Total Solids	Fat	Solids not Fat.
Highest.....	14.54	3.32	11.23
Lowest.....	10.57	1.56	8.74
Mean.....	12.04	2.44	9.60

He also states that out of 66 samples of genuine milk taken from 46 cows, analyzed by him, only 11 came up to the high standard of 3.2 per cent. of fat, and 3 samples were deficient in the high standard of 9.3, solids not fat.

Seven samples of country milk, analyzed by the same chemist, yielded the following results, only two of the samples coming up to the standard of 3.2 per cent. of fat, and three of them being deficient in total solids:—

No. of Sample	Total Solids	Fat	Solids not Fat
1	13.17	2.30	9.87
2	11.85	2.22	9.63
3	12.96	2.87	10.09
4	12.47	2.59	9.88
5	12.25	1.84	10.41
6	12.86	2.87	9.99
7	13.88	4.46	9.42
Highest	13.88	4.46	10.41
Lowest.....	11.85	1.86	9.42
Mean.....	12.77	2.88	9.80

Dr. Cameron's
experiments
in Dublin.

Dr. Cameron gives us the mean of 40 analyses of pure milk from Dublin dairy cows; the following average results:—

Water.....	87.00
Fat..	4.00
Caseine.....	4.10
Sugar.....	4.28
Ash.....	0.62
<hr/>	
	100.00
Total Solids.	13.00
Fat..	4.00
<hr/>	
Solids not Fat.....	9.00

Dr. Girdwood has published an analysis of the milk supplied to the city of Montreal, from a dairy of 150 cows. His results are:—

Dr. Girdwood's analyses of milk in Montreal.

Water.....	84.80
Fat.....	3.16
Caseine, }	11.40
Sugar, }	
Ash.....	0.64
	<hr/>
Total solids.....	100.00
Fat.....	15.20
	<hr/>
Solids not fat.....	12.04

I have made, during the past summer, a few analyses of genuine milk, and my results, although not based on the examination of a sufficient number of samples to justify positive conclusions, nevertheless, so far as they go bear out the foregoing statements. They are as follows:—

	Total Solids.	Fat.	Solids not Fat.
Highest.....	13.84	3.39	11.11
Lowest.....	12.26	2.63	9.06
Mean.....	12.78	3.03	9.55

Professor Croft has kindly favoured me with some analyses of genuine milk recently made by him. His results agree pretty closely with my own.

Professor Croft's investigations

It may be interesting here to compare the quality of the milk supplied to several cities in Great Britain and Canada. The following table affords the means of doing this:

Town.	Authority.	Total Solids.	Fat.	Solids not Fat.
London.	Mr. Wanklyn.	12.50	3.20	9.30
Edinburgh.	Dr. Macadam.	12.04	2.44	9.60
Dublin.	Dr. Cameron.	13.00	4.00	9.00
Montreal.	Dr. Girdwood.	15.20	3.16	12.04
Toronto.	Dr. Ellis.	12.78	3.03	9.55

The Society of Public Analysts of Great Britain has fixed the limits of genuine milk at 9 per cent of solids not fat, and 2.5 per cent of fat. If the solids not fat fall below 9 per cent, the milk is regarded as watered. If the fat falls below 2.5, it is considered that cream has been removed by skimming.

Investigations by Society of Public Analysts of Great Britain.

From what has been said it is quite clear that genuine milk may fall a little below this standard; but, on the other hand, it ought to be very much above it; and, in case any given sample does fall below it, unless some special reason is assigned for this deficiency, the milk must be looked upon as sophisticated.

The great variability of the per centage of fat has, I think, been very clearly established; but, on the other hand, all these results tend to confirm the constancy within comparatively narrow limits of the solids not fat. This quantity then, *i.e.*, the per centage of the solids not fat, should, I conceive, be taken as representing the quality of the milk with regard to the question of adulteration, and certainly 9 per cent., the limit of the Society of Public Analysts, cannot be held to be too high in questions relating to milk supply.

Variation in percentages of fat.

Disputed
cases.

In any disputed case there is an easy method of checking our results, viz: by an analysis of a fair sample of the milk of the same cow taken in the presence of the analyst or inspector as soon as possible after the seizure of the suspected milk. And I would suggest the propriety of a regulation giving to any dealer from whom a sample of milk is procured for analysis under the Act, the right to demand that this should be done within a reasonable time after the first sample is taken. The expenses of procuring and analyzing this sample should be borne by the dealer. If this second analysis shows the milk yielded by his cows to be of standard quality, the conclusion follows that the first sample, if it has been found below the standard, is sophisticated. If, however, the authenticated sample also comes below the standard, then it will be probable that the first sample was genuine, and the expenses of the second analysis might be refunded to the dealer. Cases like this, however, would be extremely rare, and it is unlikely that dealers would often exercise this right, as, in the case of watered milk, it would only tend to confirm the evidence against them.

Nature of
adulterations
used.

It has often been asserted that a great variety of substances are added to milk, such as chalk, calves' brains, &c., but all analysts agree that such adulterations are never met with at the present day. The question of the sophistication of milk resolves itself into watering and skimming. In the analysis of milk, with a view to ascertain its purity, therefore, there are three points to be attended to:

1st. The loss on drying, which corresponds to the water, while the residue gives the total solids;

2nd. The fat, and

3rd. The difference between the total quantity of solids and the fat—*i. e.*, "the solids, not fat."

In addition to these, the quantity of ash, that is of inorganic constituents, is valuable as an indication of watering or the reverse.

Methods of
analysis.

The method adopted in the analysis of the following 12 samples of milk taken by the inspectors from the carts of dealers in the streets of Toronto is that of Mr. Wanklyn.

Five cubic centimetres of the milk were evaporated in a small platinum dish on the water bath at 100° C for three hours. The residue represented the total solids. This residue was then incinerated and the weight of ash taken. To estimate the fat, 10 cubic centimetres of the milk were evaporated on the water bath for one hour with occasional stirring, boiled with a little alcohol to disintegrate the cheesy residue, the alcohol driven off by evaporation, and the residue boiled with ether, repeated twice. The residue was once more boiled with alcohol, the alcohol again driven off, and the residue again treated with ether. This process was found to effect the complete separation of the fat. The ethereal solution was allowed to evaporate to dryness in a platinum dish. The residue was the fat in ten cubic centimetres of the milk. The quantity of "solids not fat" is found by subtracting the weight of the fat from the weight of the total solids in a given quantity of the milk.

List of dealers
from whom
samples were
obtained.

The following is a list of the dealers from whom the samples were obtained. The numbers correspond to those of the tables.

1. T. Adams, Kingston Road.
2. T. Burton, Carlton Street.
3. G. Henderson, Dover Court Road.
4. E. P. Riley, Major Street.
5. Toronto Dairy Company.

6. T. Preston, Don and Danforth Road.
7. Wm. Law, 203 Berkeley Street.
8. Thos. Williams, Don and Danforth Road.
9. Wm. Mathers, Roxburgh Dairy, Yorkville.
10. James Hughes, Jameson Avenue.
11. J. S. Dennison, Birchdale, Dover Court Dairy.
12. Thos. Lamb, corner Tecumseh and Garrison Sts.

The following is a tabular statement of the results of these 12 Results, analyses expressed in parts per cent. by weight:—

No. of Samples.	Total Solids.	Fat.	Solids not Fat.	Ash.
1	9.30	2.06	7.24	0.48
2	11.63	1.65	9.98	0.59
3	11.07	2.97	8.10	0.64
4	11.32	2.48	8.84	0.57
5	11.99	3.14	8.85	0.67
6	11.38	2.61	8.77	0.52
7	12.15	3.16	8.99	0.64
8	12.71	2.25	10.46	.....
9	9.41	1.84	7.57	.....
10	11.52	2.41	9.11	0.60
11	9.22	1.83	7.39	0.37
12	11.48	1.99	9.49	0.60

It will be seen by an inspection of the above table that, of the 12 samples analysed, only 5 came up to the Public Analyst's standard of 11.5 per cent. total solids, while only one, No. 8, comes up to Wanklyn's standard of 12.5 per cent. Four samples only, Nos. 3, 6 and 7 reach the Public Analyst's standard of 2.5 per cent. fat. Not one comes up to Wanklyn's standard of 3.2 per cent. Only four samples reach the standard of 9 per cent. of solids not fat (Nos. 2, 8, 10, 12). Only two, Nos. 10 and 12, reach Wanklyn's standard of 9.3 per cent. solids not fat.

Taking 9 per cent. as the standard and calculating the amount of genuine milk in each sample below this standard by the formula percentage of genuine milk $\frac{100 \times \text{solids not fat}}{9}$ we get the results expressed in the first column of the following table.

No.	Standard 9 per cent. total solids.		Standard 9.3 per cent. total solids.	
	Percentage of Genuine Milk.	Water added.	Genuine Milk.	Water added.
1	80.44	19.56	77.8	22.2
3	90.00	10.00	87.0	13.0
4	98.22	1.78	.....	.....
5	98.33	1.67	.....	.....
6	97.44	2.56	.....	.....
7	99.88	0.12	.....	.....
9	84.11	15.89	81.3	17.7
11	82.11	17.89	79.4	20.6

The second column contains the percentage of water added, obtained by subtracting the former numbers from 100.

It must be borne in mind, however, that 9 per cent. solids not fat is a low average, and would represent a poor milk. The milk to

be watered is as likely to be a good as an inferior article. Taking the four most flagrant cases from the former table, and calculating the percentages of genuine milk and water added by Wanklyn's standard of 9·3 per cent. of solids not fat, we get the two last columns of the above table.

Speaking, then, in round numbers, which is the only way in which we have any right to speak, we may say of the four samples in question that No. 1 contains from 19 to 22 per cent. of water fraudulently added; No. 3 from 10 to 13 per cent.; No. 9 from 16 to 18 per cent.; and No. 11 from 18 to 20 per cent.

Taking the standard of the public analyst's for fat, viz., 2·5 per cent., we have seen that nine samples fell below this standard; and it will be seen that four samples fall below 2 per cent. Of these four samples, two, Nos. 9 and 11, are watered milks. The other two Nos., 2 and 12, have a comparatively high percentage of solids not fat.

No. 2 contains 1·65 per cent. fat, $2·5 - 1·65 = 0·85$. In all probability, therefore, 0·85 per cent. of fat has been removed by skimming; and since 0·2 of fat equals 1 of cream (roughly) it follows that about $4\frac{1}{2}$ per cent. of cream has been removed by skimming. By the above rule 2·5 per cent. of fat would give 10 per cent. of cream—the normal quantity. Similarly, about $2\frac{1}{2}$ per cent. of cream appears to have been removed from No. 12.

Quality of milk greatly improved in Great Britain by operation of Adulteration of Food Act.

Experience has shown that, in the towns of Great Britain where the Adulteration of Food Act has been enforced, the quality of the milk has improved greatly; and there is no doubt that a similar result will follow here. The fact that the milk is both skimmed and watered to a considerable extent is clearly shown by the foregoing analyses, while there are, without doubt, some perfectly honest dealers who supply genuine milk. To enforce the penalties of the Act will be as beneficial to these deserving tradesmen as to the public at large.

I have the honor to be, Sir,

Your most obedient servant,

W. HODGSON ELLIS,
Public Analyst, Toronto.

INSPECTION, OF FOOD.

First Report of the Public Analyst for the Inland Revenue District of Montreal, under provisions of the Inland Revenue Act of 1875.

MONTREAL, 31st October, 1876.

To the Commissioner of Inland Revenue :—

Number of samples analyzed.

SIR,—I have the honor to report that I have received from the Collector of this District, Mr. Dunbar Browne, since my appointment up to October 1st, forty-five samples of food for analysis, viz :—

Five samples of confectionery.
Twelve samples of milk.
Three samples of preserved meats.
Six samples of tea.
Fourteen samples of ground spices.
Five samples of quinine wine.

Of these, I have reported four samples of tea and ten samples of spices, as adulterated; and four samples of milk, as deficient in the natural proportion of cream.

To my official certificates I now beg to add the following remarks :—

CONFECTIONERY.

The articles of confectionery examined, were, with one exception, imports from America, and of the better class of such goods; in these I have found no adulteration or any injurious coloring ingredient. Confectionery

MILK.

The samples submitted to me (on two consecutive days only) presented some anomalies which will, I believe, be provided against in the future by a better mode of sampling. The results indicated a deficiency of cream, but no considerable addition of water. It would, I think, be desirable to make provision by Order in Council against this fraudulent practice, as well as against the addition of water to new milk. Milk watered.

I have already submitted to you my opinion, which I now repeat, that it is important, in order to establish decided evidence of adulteration in this important article of diet, to determine, by a series of analyses, *milk standards*, for summer and winter supply from pasture-fed and stall-fed cattle, respectively.

My own experience coincides with that of Dr. Girdwood, of this city, that the milk standard for this country should be higher than that adopted as a London standard, and I beg to suggest the following as a fair average standard of Canadian milk, viz :—

Butter fat, 3·5 per cent.

Caseine and sugar, 10·0 per cent.

Mineral salts, 0·7 per cent.

The limits agreed to by the Society of Analysts in England, for City supply are as follows, viz :—

Butter fat, not less than 2·5 per cent.

Other solids not less than 9·0 per cent,
or more than 12·0 per cent.

This average is below any recorded analysis of Canadian Milk, which has come under my observation.

PRESERVED MEATS.

The canned meats which I have examined were of good quality and contained no chemical preparation or mineral admixture. Preserved meats.

TEAS.

The samples examined were from two houses only, and those condemned were of the lowest grade of cheap teas. Four samples out of the six examined were adulterated with foreign and worthless leaves. I have reason to believe, that teas of a much higher grade are not free from similar adulterations. Teas.

GROUND SPICES.

Out of 14 samples of ground spices, ten samples were found more or less adulterated with worthless ingredients, viz :—White and Black Peppers, Ginger, Cloves and Cassia in substitution for Cinnamon. As I have a series of additional samples under investigation, I beg to defer my remarks on this subject until my next report. Ground spices

QUININE WINE.

Quinine wine.

Through very extensive advertizing and active competition this popular medicine has become an article of great demand. Out of the five samples examined (all manufactured in Montreal) only one is of general character and strength of the official preparation of that name, ordered in the British Pharmacopœia.

This has for many years been in popular use as "Collier's Quinine Wine," containing "Orange Wine," which is lightly alcoholised, and sulphate of Quinine in the proportion of one grain in each fluid ounce. Sample 144 is of this character, the rest are highly alcoholised wines containing only one-third or one-half the proportion of Quinine, while the dose prescribed is doubled. Instead of the simple tonic of the original Quinine Wine, these are powerful alcoholic stimulants. Indeed the sample No. 145 containing Gentian and Nux Vomica with 20 per cent of Alcohol, would be more correctly described as a "Mixed Bitters" than as "Quinine Wine."

There is therefore obvious danger of these preparations being used as stimulants rather than as simple Tonics. I am not prepared, however, to state that these samples are adulterated, inasmuch as they are sold to the public as "nostrums" and not as "official" medicines.

I have the honor to be

Your obedient servant,

J. BAKER EDWARDS, Ph.D., D.C.L.

MONTREAL, January 20th, 1877.

QUARTERLY REPORT of Montreal Public Analyst, with tabular statement of results of Analysis, for three months ending December 31st, 1876.

Nature of Samples.	No.	Results.		Remarks.
		Genuine.	Adulterated	
Ground Spices :—				} Adulterations consisting of pea meal, mustard husks, buckwheat husks, rice, &c.
Allspice	2			
White pepper.....	2			
Black pepper.....	2			
Ginger	2		14	
Cayenne.....	2			
Cloves.....	2			
Cinnamon.....	2			
Milk	18	6	12	
Sugar.....	12	12		
Totals.....	44	18	26	

J. BAKER EDWARDS,

Public Analyst.

INSPECTION OF FOOD.

(Translation.)

QUEBEC, 16th January, 1877.

To the Hon. R. LAFLAMME,
Minister of Inland Revenue,
Ottawa.

SIR,—I have the honor to submit to you the following report respecting the inspection of a certain number of alimentary substances which are consumed in the *Quebec Division*.

The number of such alimentary substances which have been submitted to me for inspection from the Office of Inland Revenue has been 73. They are as follows :—

1st. Milk	24 specimens.
2nd. Tea	14 do
3rd. Coffee..	8 do
4th. Mustard.....	6 do
5th. Pepper.....	6 do
6th. Other spices (ginger)....	8 do
7th. Sugar	7 do
—	
Total.....	73 specimens.

By examining the results of my chemical analysis and microscopic examinations, hereto attached, you will perceive that of the seventy-three specimens above mentioned, thirty-seven were found to be pure, thirty were found to be adulterated, falsified, or altered in some manner or other, and six were doubtful.

Altered or falsified and doubtful specimens are classed as follows

	Altered or falsified.	Doubtful.	Samples altered or falsified.
1st. Milk	4 out of 24	5	
2nd. Tea.....	0 " 14	0	
3rd. Coffee	8 " 8	0	
4th. Mustard.....	6 " 6	0	
5th. Pepper	5 " 6	0	
6th. Ginger	7 " 8	0	
7th. Sugar.....	0 " 7	1	
	—	—	
	30	6	

OBSERVATIONS AND REMARKS.

Milk.

One of the principal alterations to which milk is subjected in the *Quebec Division* is the skimming of that liquid before sale. Thus, while the weight of fatty matter in pure milk should be, at least, on an average, from 3 to 4 per cent., in specimen No. 8 that proportion was only 0.5 per cent.; in specimen No. 9, 1.2; in specimen No. 10, 0.5; in specimen No. 12 0.8.

Among the specimens classified by me as doubtful, I shall specify No. 4, the weight of fatty matter in which only amounted to 2.6, and the specific gravity of which was 1.033; No. 8, the weight of fatty matter in which only amounted to 2.4; Nos. 19, 20 and 22, in which the quantity by weight of solid matter was only 9 per cent. and a fraction, and the quantity of water 90 per cent.; at the time of the year when milk is the richest in quality, water had probably been added.

In the case of one of the specimens, No. 352, the quantity by weight of fatty matter reached the unusual figure of 7 per cent.

As to the addition of certain foreign substances,—organic and inorganic—such as amylaceous substances, portions of brain substance, carbonates of lime, magnesia, &c., of which mention is so frequently made in books which treat of this matter, I did not ascertain the presence of any of them in the samples examined by me.

Tea

Samples of tea not adulterated.

I did not ascertain any falsification or adulteration of any description in the 14 specimens of tea which I examined. That remarkable fact is to be attributed, without doubt, to the great care with which the chemical examination and inspection of the article is made in England and other countries.

By microscopic examination I ascertained the absence of leaves of foreign character, with the exception of a couple of specimens in which the proportion was so very small that I did not hesitate to attribute that alteration to some accidental mingling.

In no one of these 14 specimens did I find the slightest trace of magnetic oxide, Prussian blue, indigo, salts of copper, &c., &c., substances so frequently employed in former times, either to increase the weight of that important article of commerce, or to impart to it certain artificial shades of color. The proportions of tannin, of soluble organic matter and of salts contained in those several specimens gave sufficient evidence that none of them contained leaves of tea which had been already infused.

Coffee.

All the samples of coffee adulterated.

The eight specimens of coffee which I examined were all, without exception, adulterated. In every specimen I found a greater or less portion of peas and beans roasted and ground, with sometimes an addition of chicory in greater or less quantity.

Mustard.

Adulteration of mustard.

I examined six specimens of mustard and found them all adulterated.

The foreign substances were wheat flour and turmeric. The falsification in the six cases was so uniform that I have reason to believe that it is practised according to the same formula or receipt.

Pepper.

Adulteration of pepper.

Of the six specimens of pepper examined, only one was found pure, (No. 342.) In the five other specimens the microscope revealed the presence of a proportion of wheat flour varying from about a quarter to a half of the whole. From appearances, the flour had been slightly roasted before being added to the pepper, in order that the color of the latter should not be too much changed.

Other Spices (Ginger.)

The eight specimens of ginger which I examined were all adulterated with one exception. In six of these eight specimens the adulteration consisted of the addition of a greater or less quantity of wheat flour, slightly roasted. In one, the adulteration consisted of the addition of about one quarter of bean flour. Other spices.

Sugar.

Of the seven specimens of sugar which I examined three were yellow moist sugar, quite unrefined, two were completely refined, and two were partially refined. Sugar

The three specimens of yellow sugar, as well as the two specimens of completely refined sugar, presented the ordinary proportions of the two saccharine matters, glucose and cane sugar or saccharose.

The two specimens of half refined moist sugar (Nos. 5 and 7), while presenting about the same degree of whiteness, shewed a great difference in the proportions of the two saccharine substances, glucose and saccharose. Thus, while specimen No. 5 contained 2 per cent of water and 5 per cent of glucose, specimen No. 7, while containing the same proportion of water, only contained traces of glucose; so that the proportions of cane sugar in the two specimens are relatively 92.25 (No. 5) and 97.75 (No. 7.)

In view of the unusual whiteness of the moist sugar No. 5, the question presents itself whether the proportion of glucose—5 per cent.—which it contains, is not a falsification or adulteration by means of refined glucose manufactured from certain amylaceous substances. To decide that question, a greater number of experiments of comparison would be necessary.

As to organic and mineral substances sometimes used for the adulteration of sugar, such as gum, dextrine, farinaceous substances, carbonate of lime, sulphate of lime, phosphate of lime, sand, &c., &c., none such were found in the seven specimens which were submitted to me for examination.

Results of chemical analysis and microscopic examinations :

Milk.

Milk.

NOTE.—The figures in parenthesis correspond with the Nos. of my original reports in the printed forms.

No. 1 (301.)

Specific gravity.....		1.025
Total solid matter		15.4 p. c.
Fatty matter.....	3.2	
Sugar.....	4.9	
Caseine	5.5	
Salts.....	1.8 =	15.4
Water		84.6
		100.0

No. 2 (302.)

Specific gravity.....		1.025
Total solid matter.....		11.8 p. c.
Fatty matter.....	3.0	
Sugar.....	4.84	
Caseine	3.06	
Salts	0.9 =	11.8
Water.....		88.2
		100.0

No. 3 (303.)

Specific gravity.....		1.030
Total solid matter.....	14.6	p. c.
Fatty matter.....	0.5	
Sugar.....	3.8	
Salts.....	0.8	
Caseine.....	9.5	= 14.6
Water.....	85.4	
	<hr/>	100.0

This milk had been skimmed.

No. 4 (304).

Specific gravity.....		1.033
Total solid matter.....	15	p. c.
Fatty matter.....	2.6	
Sugar.....	4.6	
Salts.....	0.9	
Caseine.....	6.9	= 15.0
Water.....	85.0	
	<hr/>	100.0

This sample was probably partially skimmed.

No. 5 (305).

Specific gravity.....		1.030
Total solid matter.....	16.0	p. c.
Fatty matter.....	4.0	
Sugar.....	4.6	
Caseine.....	7.0	
Salts.....	0.4	= 16
Water.....	84	
	<hr/>	100

No. 6 (306).

Specific gravity.....		1.028
Total solid matter.....	12	p. c.
Fatty matter.....	4.0	
Sugar.....	5.0	
Caseine.....	2.5	
Salts.....	0.5	= 12
Water.....	88	
	<hr/>	100

No. 7 (329.)

Specific gravity.....		1.025
Total solid matter.....	15	p. c.
Fatty matter.....	4.5	
Sugar.....	3.0	
Caseine.....	6.92	
Salts.....	0.58	= 15
Water.....	85	
	<hr/>	100

No. 8 (330.)

Specific gravity		1.028
Total solid matter.....		11 p. c.
Fatty matter.....	2.4	
Sugar.....	2.3	
Caseine.....	5.96	
Salts.....	0.34 = 11	
Water.....		89
		<hr/>
		100

Doubtful, probably partially skimmed.

No. 9 (337).

Specific gravity		1.028
Total solid matter ..		16.12
Fatty matter	1.2	
Sugar... ..	5.6	
Caseine	9.2	
Salts	0.2 = 16.12	
Water.....		83.88
		<hr/>
		100.00

This milk was skimmed.

No. 10 (338).

Specific gravity		1.028
Total solid matter ..		15 p. c.
Fatty matter	0.5	
Sugar.....	6.1	
Caseine	8.04	
Salts	0.36 = 15	
Water		85
		<hr/>
		100

This milk has been skimmed.

No. 11 (345).

Specific gravity		1.025
Total solid matter.....		13.5
Fatty matter	4.0	
Sugar.....	5.2	
Caseine.....	4.0	
Salts	0.3 = 13.5	
Water.....		86.5
		<hr/>
		100.0

No. 12 (346).

Specific gravity		1.030
Total solid matter.....		16.6
Fatty matter	0.8	
Sugar.....	8.4	
Caseine	7.0	
Salts	0.4 = 16.6	
Water.....		83.4
		<hr/>
		100.0

This milk was skimmed.

No. 13 (347).

Specific gravity		1.030
Total solid matter	18.7	
Fatty matter	4.0	
Sugar.....	8.2	
Caseine.....	6.0	
Salts	0.5 = 18.7	
Water	81.3	
	<hr/>	
	100.0	

No. 14 (348).

Specific gravity		1.029
Total solid matter.....	18.2	
Fatty matter	3.0	
Caseine	6.9	
Sugar.....	8.0	
Salts	0.3 = 18.2	
Water	81.8	
	<hr/>	
	100.0	

No. 15 (349).

Specific gravity.....		1.030
Total solid matter... ..	11.8	
Fatty matter.....	2.9	
Caseine.....	3.0	
Sugar.....	5.6	
Salts	0.3 = 11.8	
Water.....	88.2	
	<hr/>	
	100	

No. 16 (350.)

Specific gravity.....		1.028
Total solid matter.....	14.8	
Fatty matter.....	3.0	
Caseine	6.4	
Sugar	5.0	
Salts	0.4 = 14.8	
Water	85.2	
	<hr/>	
	100.0	

No. 17 (351).

Specific gravity.....		1.028
Total solid matter.....	14 p. c.	
Fatty matter.....	4.2	
Sugar.....	4.0	
Caseine.....	5.3	
Salts	0.5 = 14	
Water	86	
	<hr/>	
	100	

No. 18 (352).

Specific gravity.....	1.025
Total solid matter.....	15 p. c.
Fatty matter.....	7.0
Sugar.....	5.2
Caseine.....	2.4
Salts.....	0.4 = 15
Water.....	85
	<hr/>
	100

This sample is extremely rich in cream.

No. 19 (353).

Specific gravity.....	1.025
Total solid matter.....	9.7
Fatty matter.....	3.2
Sugar.....	4.0
Caseine.....	2.1
Salts.....	0.4 = 9.7
Water.....	90.3
	<hr/>
	100

This sample is doubtful; probably diluted with water.

No. 20 (354).

Specific gravity.....	1.025
Total solid matter.....	9.4 p. c.
Fatty matter.....	3.0
Sugar.....	3.0
Caseine.....	3.1
Salts.....	0.3 = 9.4
Water.....	90.6
	<hr/>
	100.0

Probably diluted with water.

No. 21 (355).

Specific gravity.....	1.030
Total solid matter.....	12.4 p.c.
Fatty matter.....	4.6
Sugar.....	4.0
Caseine.....	3.4
Salts.....	0.4 = 12.4
Water.....	87.6
	<hr/>
	100.0

No. 22 (356).

Specific gravity.....		1.028
Total solid matter.....	9.5	
Fatty matter	3.4	
Sugar	3.4	
Caseine	2.3	
Salts.....	0.4 = 9.5	
Water.....	90.5	
	<hr/>	100.0

Probably diluted with water.

No. 23 (357).

Specific gravity.....		1.024
Total solid matter.....	12	
Fatty matter	3.0	
Sugar	5.0	
Caseine.....	3.5	
Salts	0.5 = 12.0	
Water	88.0	
	<hr/>	100.0

No. 24 (358).

Specific gravity		1.029
Total solid matter	14 p. c.	
Fatty matter.....	4.0	
Sugar	5.0	
Caseine	4.6	
Salts	0.4 = 14.0	
Water.....	86.0	
	<hr/>	100.0

TEA.

No. 1 (307).

Green tea

Green Tea.

Moisture	6.0
Soluble matter, minus tannin.....	25.28
Tannin	11.0
Organic matter, insoluble.....	51.92
Salts, soluble.....	2.8
Salts, insoluble.....	3.0
	<hr/>
	100.00

No. 2 (308).

Black tea.

Black Tea.

Moisture	6.0
Soluble matter, minus tannin.....	18.5
Tannin.....	10.0
Organic matter, insoluble.....	61.5
Salts, soluble.....	2.4
Salts, insoluble	1.6
	<hr/>
	100.0

No. 3 (309).

Green Tea.

Moisture	6.0
Soluble matter, minus tannin.....	27.0
Tannin	10.0
Organic matter, insoluble.....	51.0
Salts, soluble	3.0
Salts, insoluble	3.0
	<hr/>
	100.0

Green tea.

No. 4 (310).

Green Tea.

Moisture	6.0
Organic matter, soluble, minus tannin	23.7
Tannin	8.3
Organic matter, insoluble.....	54.8
Salts, soluble	2.6
Salts, insoluble.....	4.6
	<hr/>
	100.0

No. 5 (311).

Green Tea.

Moisture	6.0
Organic matter, soluble, minus tannin	24.6
Tannin	10.4
Organic matter, insoluble.....	53.8
Salts, soluble	3.1
Salts, insoluble.....	2.1
	<hr/>
	100.0

No. 6 (312).

Green Tea.

Moisture.....	6.0
Organic matter, soluble, minus tannin	25.4
Tannin.....	9.6
Organic matter, insoluble	53.0
Salts, soluble	3.6
Salts, insoluble	2.4
	<hr/>
	100.0

No. 7 (313).

Green Tea.

Moisture.....	8.5
Tannin	11.1
Other soluble organic matter.....	20.4
Insoluble organic matter.....	52.8
Salts, soluble.	4.5
Salts, insoluble	2.7
	<hr/>
	100.0

No. 8 (314).

Green Tea.

Moisture.....	8.0
Tannin	10.0
Other soluble organic matter.....	19.0
Insoluble organic matter	56.5
Salts, insoluble	3.4
Salts, soluble.....	3.1
	<hr/>
	100.0

No. 9 (315).

Green Tea.

Moisture	8.0
Tannin	12.9
Other soluble organic matter.....	17.1
Insoluble organic matter.....	53.7
Salts, soluble	3.8
Salts, insoluble	3.5
	<hr/>
	99.0
Loss.....	1.0
	<hr/>
	100.0

Green Tea.

No. 10 (316).

Moisture	7.0
Tannin	12.5
Other soluble organic matter.. ..	19.5
Insoluble organic matter.....	54.5
Salts, soluble.....	4.1
Salts, insoluble.....	2.4
	<hr/>
	100.0

No. 11 (317).

Moisture.....	9.0
Tannin	9.1
Other organic soluble matter.....	19.9
Insoluble organic matter.....	54.0
Salts, soluble.....	3.3
Salts, insoluble.....	4.7
	<hr/>
	100.0

No. 12 (318).

Moisture.....	8.0
Tannin	9.0
Other soluble organic matter.....	20.0
Insoluble organic matter.....	56.5
Salts, soluble.....	3.7
Salts, insoluble.....	2.8
	<hr/>
	100.0

No. 13 (327).

Moisture	8·0
Tannin	11·3
Other soluble organic matter.....	17·7
Insoluble organic matter.....	57·5
Salts, soluble.....	3·5
Salts, insoluble.....	2·0
	<hr/>
	100·0

No. 14 (328).

Moisture	7·0
Tannin	12·0
Other soluble organic matter.....	18·0
Insoluble organic matter.....	57·5
Salts, soluble.....	2·5
Salts, insoluble.....	3·0
	<hr/>
	100·0

COFFEE.

ee.

No. 1 (319).

About one-third coffee, the remainder is a mixture of chicory, and roasted peas and beans.

No. 2 (320).

About one-eighth coffee; the remainder is a mixture of chicory and of roasted peas and beans.

No. 3 (321).

About one-eighth coffee; the remainder is a compound of a little chicory, and chiefly roasted peas and beans.

No. 4 (322).

One-eighth coffee; the remainder is a mixture of chicory, and of roasted peas and beans.

No. 5 (323).

About one-half coffee; the remainder is a mixture of roasted peas and beans—no chicory.

No. 6 (324).

About one-half coffee; the remainder is a mixture of roasted peas and beans. No chicory, or very little.

No. 7 (325).

One-half coffee, the other half roasted peas; very little chicory.

No. 8 (326).

Little or no coffee; almost the whole is a mixture of chicory and roasted peas and beans.

Mustard.

MUSTARD.

No. 1 (331).

At least two-thirds of wheaten flour, the remainder being a mixture of turmeric and mustard.

No. 2 (332).

Two-thirds of wheaten flour, the remainder being a mixture of turmeric and a little mustard.

No. 3 (333).

Two-thirds of wheaten flour, the remainder being a mixture of turmeric, with a little mustard.

No. 4 (334).

Two-thirds wheaten flour, the remainder being a mixture of turmeric and a little mustard.

No. 5 (335).

Two-thirds wheaten flour, the remainder being a mixture of turmeric and a little mustard.

No. 6 (336).

Two-thirds wheaten flour, the remainder a mixture of turmeric, with a little mustard.

POWDERED PEPPER.

owdered
pepper.

No. 1 (339).

Half pepper, half wheaten flour.

No. 2 (340).

Half pepper, half wheaten flour.

No. 3 (341).

Pepper, mixed with about one quarter of wheaten flour.

No. 4 (342).

Pure pepper, without adulteration.

No. 5 (343).

Half pepper, half wheaten flour.

No. 6 (344).

Half pepper, half wheaten flour.

POWDERED GINGER.

Powdered ginger.

No. 1 (359).

Three-quarters ginger, one-quarter wheaten flour.

No. 2 (360).

One-half ginger, one-half wheaten flour.

No. 3 (361).

One-half ginger, one-half wheaten flour.

No. 4 (362).

Hardly a trace of ginger; almost wholly wheaten flour.

No. 5 (363).

One-half ginger, one-half wheaten flour.

No. 6 (364).

Pure ginger, without adulteration.

No. 7 (365).

Three-quarters ginger, one-quarter bean flour.

No. 8 (366).

One-half ginger, one-half wheaten flour.

SUGARS.

Sugars.

Yellow Moist Sugar.

No. 1 (367).

Water.....	2.50
Glucose.....	5.00
Mineral matter.....	1.50
Matter in suspension.....	traces.
Cane sugar.....	91.00
	<hr/>
	100.00

White Refined Moist Sugar.

No. 2 (368).

Water	1.5
Glucose.....	very slight traces.
Mineral matter.....	0.25
Matter in suspension.....	none.
Cane sugar.....	98.25
	<hr/>
	100.00

No. 3 (369).

Yellow Moist Sugar

Water	2.50
Glucose.....	5.00
Mineral matter	0.30
Matter in suspension	none.
Cane sugar.....	92.20
	<hr/>
	100.00

No. 4 (370)

Yellow Moist Sugar.

Water	3.00
Glucose	5.00
Mineral matter	1.50
Matter in suspension	traces.
Cane sugar.....	90.50
	<hr/>
	100.00

No. 5 (371).

Half-refined Moist Sugar.

Water	2.00
Glucose	5.00
Mineral matter	0.75
Matter in suspension	none.
Cane sugar.....	92.25
	<hr/>
	100.00

No. 6 (372).

White Moist Sugar, completely Refined and Crystallised.

Water	1.50
Glucose	traces.
Mineral matter	0.25
Matter in suspension	none.
Cane sugar.....	98.25
	<hr/>
	100.00

No. 7 (373).

Half-refined Crystallised Moist Sugar.

Water	2.00
Glucose.....	traces.
Mineral matter	0.75
Matter in suspension	none.
Cane sugar.....	97.25
	<hr/>
	100.00

F. A. H. LA RUE, M.A., M.D.,
Food Analyst.

APPENDIX III.—INSPECTION OF FOOD.

MEMORANDUM of Instructions given to the Collectors of Inland Revenue as to the number of Samples to be submitted to the various Public Analysts.

Date.	Collector of Inland Revenue.	Division.	Beer.	Cocoa and Chocolate.	Coffee.	Milk.	Mustard.	Preserved Meats.	Pepper.	Other Spices.	Sugar.	Spirits.	Sweetmeats.	Tea.	Unenumerated Articles.	Total estimated Cost of Analysis.	Remarks.
1875. Oct. 15...	D. Browne.....	Montreal.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	8	.....	.....	1	\$ 90 00	Eight samples of brandy and one of wood naphtha.
1876. May 26...	do	do	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5	.....	.....	25 00	Consulting with Analyst as to the time of submitting them.
June 27...	do	do	.....	.....	.....	12	.....	3	.....	.....	.....	.....	.....	3	.....	45 00	do do do
Aug. 29...	do	do	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	90 00	do do do
Sept. 7...	do	do	5	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	40 00	do do do
Nov. 22...	do	do	.....	.....	.....	12	.....	.....	.....	12	.....	.....	.....	.....	.....	96 00	do do do
Dec. 12...	do	do	.....	.....	.....	12	6	6	6	12	.....	.....	.....	.....	.....	462 00	do do do
do 21...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	12	.....	.....	.....	.....	60 00	Instructed to submit a leaf of tobacco to Dr. Edwards, to see if any other material than the leaf itself had been used in its preparation.
May 26...	J. Morrow.....	Toronto.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	15	.....	.....	75 00	Samples to be recently imported, varied and from different parties.
July.....	do	do	.....	2	.....	12	.....	.....	.....	.....	.....	1	.....	.....	.....	68 00	do do do
Sept.....	do	do	.....	.....	2	.....	.....	.....	2	2	.....	.....	.....	.....	.....	52 00	do do do
Oct.....	do	do	.....	.....	.....	.....	.....	.....	.....	.....	3	.....	.....	.....	.....	15 00	do do do
Nov. 22...	do	do	.....	.....	.....	12	6	.....	6	12	.....	.....	.....	.....	.....	432 00	do do do
Dec. 28...	do	do	.....	.....	.....	.....	6	.....	.....	.....	6	.....	.....	.....	.....	30 00	Samples to be recently imported, varied and from different parties.
Oct. 7...	J. M. LeMoine.	Quebec.....	.....	.....	.....	6	.....	.....	.....	.....	.....	.....	.....	6	.....	90 00	Consulting with Analyst as to the time of submitting them.
do 31...	do	do	.....	.....	.....	6	.....	.....	.....	.....	.....	.....	.....	.....	.....	30 00	do do do
Nov. 22...	do	do	.....	.....	.....	12	6	.....	6	8	.....	.....	.....	.....	.....	340 00	do do do
Dec. 28...	do	do	.....	.....	.....	.....	.....	.....	.....	.....	6	.....	.....	.....	.....	30 00	Samples to be recently imported, varied and from different parties.

APPENDIX IV.—INSPECTION OF FOOD.

TABULATED Statement of the Results of Analysis of Articles of Food from the commencement to 31st December, 1876.

ALLSPICE.

Date.	Name of Analyst.	Division.	No. of Analyst's Report.	Vendor	Result of Analysis, and remarks by the Analyst.
1876.					
Oct. 2...	J. B. Edwards	Montreal.....	127	Murray, Heron & Co	Genuine ground allspice.
do 11...	do	do	133	S. H. & A. Ewing.....	do
do 6...	do	do	137	Alex. Wills & Co	do
22 Nov. 30...	do	do	146	W. A. Campbell.....	Ground allspice, adulterated with from 10 to 15 per cent. admixture of pea meal.
Dec. 1...	do	do	157	James Langlands.....	Ground allspice (Pimento) adulterated to the extent of 10 to 15 per cent., with roasted pea meal.

BITTERS.

Oct. 31...	J. B. Edwards.	Montreal	141	Kerry, Watson & Co.....	Campbell's Quinine Wine, consisting of sherry wine, tincture of orange peel, citric acid, sugar and sulphate of quinine, the latter in proportion of $\frac{1}{2}$ grain to the fluid ounce. It yielded, by distillation, 20 per cent. ; by weight, 22 per cent. ; by volume of absolute alcohol = 64, U. P.
do 31...	do	do	142	Lyman, Clark & Co.....	Lyman's Quinine Wine, consisting of sherry wine, sugar, citric acid and sulphate of Quinine, the latter in the proportion of 1 grain to 3 fluid ounces. Its alcoholic strength is 75 U. P. = absolute alcohol = 15.5 by weight, or 16 per cent. by volume.
do 31...	do	do	143	Devins & Boltous.....	Devins & Boltous' Quinine Wine, consisting of Italian or light Sicilian wine, citric acid, sulphate of Quinine, the latter in the proportion of 1 grain in 2 fluid ounces. Alcoholic strength, 77 U. P. ; absolute alcohol, 14 per cent. by weight or volume.

APPENDIX IV.—INSPECTION OF FOOD.—Tabulated Statement, &c.—Continued.

COCOA AND CHOCOLATE.

Date.	Name of Analyst.	Division.	No. of Analyst's Report.	Vendor.	Result of Analysis, and remarks by the Analyst.
1876.					
Aug. 1...	W. H. Ellis.....	Toronto.....	201	J. Sheilds.....	Consists of cocoa mixed with flour and coloured with venetian red or some similar pigment. It is usual in chocolate to mix cocoa with flour.
do 1...	do	do	203	do	Consists of cocoanut grated into shreds and crystallised sugar.

COFFEE.

Sept. 30...	W. H. Ellis.....	Toronto	233	Wilson & Watson	Consists of pure ground coffee.
do 30...	do	do	234	do	Java coffee, ground, adulterated with wheat flour.
Dec. 5...	F. A. H. LaRue.....	Quebec.....	319	— Thibaudeau.....	Consists of one-third coffee, the rest is a mixture of chicory, roasted peas and beans.
do 5...	do	do	320	P. Maranda	do one-eighth coffee, the rest a mixture of chicory, roasted peas and beans.
do 5...	do	do	321	— Griffin	do one-eighth coffee, a little chicory, but especially roasted peas and beans.
do 5...	do	do	322	— Pelletier	do one-eighth coffee, the rest a mixture of chicory, roasted peas and beans.
do 5...	do	do	323	— Taylor	do one-half coffee, the rest a mixture of roasted peas and beans; no chicory.
do 5...	do	do	324	J. O. Labbe.....	do one-half coffee, the rest a mixture of peas and beans; no chicory, or very little.
do 5...	do	do	325	— Orr.....	do one-half coffee and one-half roasted peas; very little chicory.
do 5...	do	do	326	— Ouellet	do little or no coffee; nearly all chicory, peas or beans, roasted.

GINGER.

Oct. 2...	J. B. Edwards	Montreal	131	Murray, Heron & Co.....	Ground ginger, adulterated to the extent of 10 per cent. and upwards with pea meal and turmeric.
do 4...	do	do	132	S. H. & A. Ewing.....	Ground ginger, adulterated to the extent of 15 per cent. with turmeric, mustard husks and wheat starch.
Nov. 30...	do	do	150	W. A. Campbell	Ground ginger, adulterated to the extent of 20 to 25 per cent. with wheat flour, mustard husks, turmeric and Chili pepper seeds.
Dec. 1...	do	do	156	James Langlands	Ground ginger, adulterated to the extent of 15 to 20 per cent. with wheat flour, ground rice, turmeric and Chili pepper.
Sept. 30...	W. H. Ellis.....	Toronto.....	237	Willis & Watson.....	Pure ground ginger.
do 30...	do	do	238	do	Adulterated with wheat flour.

MUSTARD.

Dec. 15...	F. A. H. LaRue.....	Quebec.....	331	— Labbe	Contains at least two-thirds of wheat flour, the rest being composed of turmeric and mustard.
do 15...	do	do	332	— Maranda.....	Contains two-thirds wheat flour, the rest is composed of turmeric and a little mustard.
do 15...	do	do	333	— Orr.....	Contains two-thirds wheat flour, the rest being a mixture of turmeric and a little mustard.
do 15...	do	do	334	— Ouellet.....	Contains two-thirds wheat flour, the rest is a mixture of turmeric and a little mustard.
do 15...	do	do	335	— Thibaudeau.....	Contains two-thirds wheat flour, the rest being a mixture of turmeric and a little mustard.
do 15...	do	do	336	— Taylor	Contains two-thirds wheat flour, the rest being a mixture of turmeric and a little mustard.

APPENDIX IV.—INSPECTION OF FOOD.—Tabulated Statement, &c.—Continued.

PEPPER.

Date.	Name of Analyst.	Division.	No. of Analyst's Report.	Vendor.	Result of Analysis, and Remarks by the Analyst.
1877.					
Oct. 2...	J. Baker Edwards.....	Montreal.....	129	Murray, Heron & Co.....	Ground white pepper, adulterated to the extent of 10 per cent. and upwards with mustard husk, black wheat husk and farina.
do 2...	do	do	130	do	Black pepper, adulterated to the extent of 20 per cent. and upwards with mustard husk, pepper dust and wood fibre.
do 6...	do	do	135	S. H. & A. Ewing.....	White pepper, adulterated to the extent of 15 per cent. and upwards with mustard husk and farina.
do 5...	do	do	136	do	Black pepper, adulterated to the extent of 10 per cent. and upwards with pepper dust, mustard husk and pea meal.
do 6...	do	do	140	A. Willis & Co.....	Black pepper, adulterated to the extent of 15 per cent. and upwards with mustard husk, pepper dust and pea meal.
Nov. 30..	do	do	148	W. A. Campbell.....	Ground white pepper, adulterated with from 20 to 25 per cent. of mustard husk, rice and pea meal.
do 30...	do	do	149	do	Ground black pepper, adulterated with from 25 to 30 per cent. of rice, mustard husk, pea meal, and Chili pepper seeds.
do 30...	do	do	151	do	Cayenne pepper, consists of ground Chili pods, adulterated with 10 per cent. of mustard husk and pea meal.
Dec. 1...	do	do	153	James Langlands.....	White pepper, adulterated to the extent of 20 to 25 per cent. with wheat flour, ground rice, mustard husk, Indian corn husk and Chili pepper.
do 1...	do	do	154	do	Black pepper adulterated to the extent of 15 to 20 per cent. with mustard husk, ground rice and Chili pepper.
do 1...	do	do	155	do	Cayenne or Chili pepper, adulterated to the extent of 10 per cent. with mustard husk and roasted peas.
Sept. 30...	W. H. Ellis.....	Toronto	235	Willis & Watson.....	Ground pepper only.
do 30...	do	do	236	do	Ground pepper mixed with wheat flour.
do 30...	do	do	239	do	One-half pepper and one-half wheat flour.
Dec. 15...	F. A. H. LaRue.....	Quebec.....	340	do	do
do 15...	do	do	341	do	do
do 15...	do	do	342	do	do
do 15...	do	do	343	do	do
do 15...	do	do	344	do	do
do 15...	do	do	344	do	do

POTTED MEATS.

July 31...	J. B. Edwards.....	Montreal.....	120	Aikins, Armstrong & Co.....	Preserved corned beef, in good condition, and contains no ingredient injurious to health.
do 31...	do	do	121	do	One tin, soup and bouilli, in good condition and fit for food, and contains no ingredient injurious to health.
do 31...	do	do	122	North American Packing Co.	One tin, No. 3, the Bologna, in good condition, and contains no ingredient injurious to health.

SPIRITS.

Aug. 28...	W. H. Ellis.....	Toronto	232	F. A. Walker.....	Raw spirits, consisting of 75 per cent. by volume, absolute alcohol, and 25 per cent. of water; .0234 per cent. residue; it contains no sulphuric acid.
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APPENDIX IV.—INSPECTION OF FOOD.—

MILK.

Date.	Name of Analyst.	Division.	No. of Analyst's Report.	Vendor.
1876.				
June 21.....	J. Baker Edward.....	Montreal.....	105	A. Reeve.....
do 21.....	do	do	106	— Frezan.....
do 21.....	do	do	107	P. Healey.....
do 21.....	do	do	108	— McCaul.....
do 21.....	do	do	109	— Pepin.....
do 21.....	do	do	110	P. Leveille.....
do 21.....	do	do	111	J. Renaud.....
do 22.....	do	do	112	W. Dunkin.....
do 22.....	do	do	113	— Taylor.....
do 22.....	do	do	114	Edward Guy.....
do 22.....	do	do	115	Dansereau & Chartier.....
do 22.....	do	do	116	A. Lacombe.....
Dec. 13.....	do	do	160	J. Petit.....
do 13.....	do	do	161	A. Cinnamon.....
do 13.....	do	do	162	Mr. Ryan.....
do 13.....	do	do	163	John Rooney.....
do 14.....	do	do	164	A. Norman.....
do 14.....	do	do	165	M. Deguise.....
do 14.....	do	do	166	C. Geoffroy.....
do 14.....	do	do	167	J. Ervine.....
do 20.....	do	do	168	Montreal Milk Company.....
do 20.....	do	do	169	Mr. Lynch.....
do 20.....	do	do	170	Mr. Richie.....
do 20.....	do	do	171	Dominion Dairy.....
do 20.....	do	do	172	M. Lepine.....
do 20.....	do	do	173	Remi Courcelles.....
do 21.....	do	do	174	L. Fletcher.....
do 21.....	do	do	175	J. O. Connor.....
do 21.....	do	do	176	John Monteith.....
do 21.....	do	do	177	Hugh Clary.....
July 26.....	W. H. Ellis.....	Toronto.....	220	P. Adams.....
do 27.....	do	do	221	P. Burlington.....
do 28.....	do	do	222	George Henderson.....

Tabulated Statement, &c.—Continued.

RESULTS OF ANALYSIS.							Remarks by the Analyst.
Contained in 100 Parts.						Butter Fat expressed in its equivalent of Cream.	
Butter Fat.	Caseine.	Sugars and Salts.	Ash.	Total.			
p. cent.	p. cent.	p. cent.	p. cent.	Solids. p. cent.	Water. p. cent.	p. cent.	
3.50	4.10	5.10	0.75	12.70	87.30	11.50	Fair average milk.
4.00	3.30	3.70	.....	11.00	89.00	12.50	Cream in excess of average.
3.00	4.20	6.80	.....	14.00	86.00	9.00	Cream removed; salts in excess, but not added.
2.50	4.10	5.90	.....	12.50	87.50	7.50	do do
2.50	4.00	4.00	.....	10.50	89.50	7.50	Minimum.
5.00	3.50	3.50	.....	12.00	88.00	15.50	Cream in excess; must have been badly sampled.
3.00	4.00	7.00	.....	14.00	86.00	.....	Deficient in cream; salts in excess.
3.00	3.05	7.45	.....	13.50	86.50	.....	Cream and cheese, deficient; salts in excess.
5.25	3.25	5.50	.....	14.00	86.00	.....	Excess of cream.
2.25	2.75	9.00	.....	14.00	86.00	.....	Cream deficient; salts in excess.
2.00	4.20	5.80	.....	12.00	88.00	.....	Cream deficient and solids; excess of water.
4.50	4.50	6.00	.....	15.00	85.00	.....	Good normal milk over average.
2.00	3.50	9.40	0.90	15.80	85.10	9.00	Adulterated with from 15 to 20 per cent. of water, and 2 per cent. of common salt.
2.95	4.00	5.20	0.80	12.95	87.05	7.95	Genuine milk of fair average quality.
3.00	4.10	6.00	0.90	14.00	86.00	9.00	Fair average sample of milk.
1.75	3.50	8.50	1.20	15.95	86.25	5.25	Adulterated with from 15 to 20 per cent. of water, and 2 per cent. of common salt.
1.50	2.13	9.00	2.07	14.70	85.30	4.50	Adulterated with from 20 to 25 per cent. of water, and 2 per cent. of common salt.
2.25	2.25	7.50	1.75	13.75	86.25	6.75	Adulterated with from 15 to 20 per cent. of water, and 1 per cent. of common salt.
2.75	2.04	8.00	1.96	14.75	85.25	8.25	Adulterated with from 10 to 15 per cent. of water, and 1 per cent. of common salt.
3.30	4.00	5.20	0.80	13.30	86.70	9.90	Genuine milk.
2.00	3.00	6.00	0.80	11.80	88.20	6.00	Adulterated with from 10 to 15 per cent. of water.
1.50	2.75	5.25	0.70	10.20	89.80	4.50	Adulterated with 20 per cent. of water.
2.00	3.00	7.80	0.60	13.40	86.60	6.00	do 15 do
3.50	3.00	7.50	0.70	14.70	85.30	10.50	Fair quality.
2.20	2.50	5.50	0.60	10.80	89.20	6.60	Adulterated with 20 per cent. of water.
1.75	2.00	5.00	0.50	9.25	90.75	5.25	do 30 do
4.50	2.75	3.05	.70	12.00	88.00	13.50	Good and genuine milk.
5.10	3.20	3.00	.70	12.00	88.00	15.30	do do
1.75	3.00	6.15	.60	11.50	88.50	5.25	Adulterated by the addition of 20 per cent. water.
1.70	3.00	5.50	.60	10.80	89.20	5.10	do do do
2.13	6.93	.....	.50	9.58	90.42	.....	Water has been fraudulently added.
1.70	9.67	.....	.61	11.98	88.02	.....	Contains only about half the proper quantity of cream, probably caused by the addition of skimmed milk.
3.06	8.70	.....	.66	12.42	87.60	.....	According to the English standard genuine.

APPENDIX IV.—INSPECTION OF FOOD.—

MILK.—

Date.	Name of Analyst.	Division.	No. of Analyst's Report.	Vendor.
1876.				
July 28.....	W. H. Ellis	Toronto.....	223	P. Riley.....
do 28.	do	do	224	Toronto Dairy Co.....
do 28.....	do	do	225	J. Preston.....
do 28.....	do	do	226	Thos. Williams
do 29.....	do	do	227	William Law
do 29.....	do	do	228	Roxburgh Dairy.....
do 31.....	do	do	229	J. Hughes.....
do 31.....	do	do	230	Dover Court Dairy.....
Aug. 1.....	do	do	231	Thomas Lamb.....
Oct. 23.....	F. A. H. LaRue.....	Quebec.....	301	François Faucher.
do 23.....	do	do	302	— Rochette
do 28.....	do	do	303	— Vezina
do 28.....	do	do	304	— Begin.....
do 28.....	do	do	305	Leandre Roy.
do 28.....	do	do	306	Cyrill Labrecque
Nov. 25.....	do	do	329	— Vegina
do 25.....	do	do	330	— Labrecque
Dec. 6.....	do	do	337	Jos. Guay
do 6.....	do	do	338	Pierre Guay
do 28.....	do	do	345	— Cathcart
do 28.....	do	do	346	P. Bourget
do 28.....	do	do	347	— Modler
do 28.....	do	do	348	— Labrecque
do 28.....	do	do	349	P. Guay.....
do 28.....	do	do	350	— Gilbert.....

Tabulated Statement, &c.—Continued.

Continued.

RESULTS OF ANALYSIS.						Butter Fat expressed in its equivalent as Cream.	Remarks by the Analyst.
Contained in 100 parts.							
Butter Fat.	Caseine.	Sugar and Salts.	Ash.	Total.			
				Solids.	Water.		
2.56	8.51	.....	.59	11.66	88.34	.....	Water has been added, and quality of cream is too low.
3.24	8.42	.....	.69	12.35	87.65	7.50	Fair quantity of cream; less water than any previous sample.
2.69	8.49	.....	.54	11.72	88.28	11.50	The cream is deficient in this milk.
3.26	8.88	.....	.66	12.80	87.50	7.00	Unchanged, consisting of genuine milk.
2.32	10.78	.....	.....	13.10	86.90	10.00	28 per cent. of cream has been removed, probably by the addition of skimmed milk.
1.90	7.80	.....	.....	9.70	90.30	8.00	This is an undoubted sample of watered milk.
2.49	8.86	.....	.62	11.97	88.13	7.00	This cream is deficient, probably by the addition of skimmed milk.
1.99	7.13	.....	.38	9.50	90.50	.....	The cream is low.
2.05	9.17	.....	.62	11.84	88.16	.....	Some of the cream has been removed.
3.20	5.50	4.90	1.80	15.40	84.60	.....	Not adulterated.
3.00	3.06	4.84	0.90	11.80	88.20	.....	do
0.50	9.50	3.80	0.80	14.60	85.40	1.50	Evidently skimmed milk before sale.
2.60	6.90	4.60	0.90	15.80	85.00	6.00	Just within the limits.
4.00	7.00	4.60	0.40	16.00	84.00	10.00	Not adulterated.
4.00	2.50	5.00	0.50	12.00	88.00	8.00	do
4.50	6.92	3.00	0.58	15.00	85.00	17.00	
2.40	5.96	2.30	0.34	11.00	89.00	11.00	
1.20	9.20	5.60	0.12	16.12	83.88	5.00	Skimmed.
0.50	8.04	6.10	0.36	15.00	85.00	traces	do
4.00	4.00	5.02	0.30	13.50	86.50	12.00	
0.80	7.00	8.40	0.40	16.60	83.40	1.50	Skimmed milk.
4.00	6.00	8.20	0.50	18.78	81.30	1.00	
3.00	6.90	8.00	0.30	18.20	81.80	.....
2.90	3.00	5.60	0.30	11.80	88.20	.....
3.00	6.40	5.00	0.40	14.80	85.20	.....

APPENDIX IV.—INSPECTION OF FOOD.—Tabulated Statement, &c.—Continued.
SUGAR.

Date.	Name of Analyst.	Division.	No. of Analyst's Report.	Vendor.	Results of Analysis and Remarks by the Analyst.				
					Canes Sugar by Polarization.	Ash.	Moisture.		
1876.					p. cent.	p. cent.	p. cent.		
Dec. 29...	J. Baker Edwards.....	Montreal	178	— Kinlock	95	0.85	0.89	Containing levulose or inverted sugar.	
do 29...	do	do	179	Gibb, Laird, & Co.	97.30	0.05	0.72		
do 29...	do	do	180	do	98.40	0.02	0.60		
do 29...	do	do	181	do	98.00	0.03	0.50		
do 29...	do	do	182	Cox & Greene	97.50	0.08	0.60		
do 29...	do	do	183	Baird & Kinnaird	94.00	0.70	1.05		
do 29...	do	do	184	Refford Bros.	98.25	0.02	0.60		
do 29...	do	do	185	Cox & Greene	97.50	0.60	0.05		
do 29...	do	do	186	W. R. Ross & Co.	99.90	0.00	0.10		
do 29...	do	do	187	Gibb, Laird & Co.	99.50	0.00	0.10		
do 29...	do	do	188	W. R. Ross & Co.	100	.....	.....
do 29...	do	do	189	Gibb, Laird & Co.	99.80	0.01	.....	
Oct. 18...	W. H. Ellis.....	Toronto.....	239	Wm. Casswell.....		Crushed sugar, containing 10 per cent. of common salt. This sample was taken from the top of the barrel.
do 18...	do	do	240	do		Crushed sugar, containing a mere trace of common salt, from the bottom of same barrel.
do 18...	do	do	241	do		Muscovado sugar, containing 1.7 per cent. of common salt.

APPENDIX IV.—INSPECTION OF FOOD.—Tabulated Statement, &c.—Continued.

SWEETS.

Date.	Name of Analyst.	Division.	No. of Analyst's Report.	Vendor.	Result of Analysis, and Remarks by the Analyst.
1876.					
June 2...	W. H. Ellis	Toronto.....	202	J. Shields	Sugar mice consists of sugar and starch, flavoured with cinnamon and chocolate.
do 2...	do	do	204	do	Conversation lozenges consist of sugar and starch, flavoured with peppermint flavouring.
do 2...	do	do	205	do	French creams consist of sugar and starch, flavoured with chocolate and other harmless material.
do 2...	do	do	206	do	Chrystalized fig paste consists of gum of Fragacaulta, flavoured with sugar and fruit essence.
do 2...	do	do	207	do	Imperiale consists of sugar with a little starch, flavoured with cinnamon.
do 13...	do	do	208	do	Fruit slice consists of sugar, flavoured to imitate fruit, and containing nothing injurious to health.
do 13...	do	do	209	do	French lozenges consist of sugar and starch, variously coloured and flavoured.
do 13...	do	do	210	Hooper & Co.....	Lozenges containing balsam of Tolu, sugar and gum arabic.
do 13...	do	do	211	do	Lozenges made of sugar, ginger and gum arabic.
do 13...	do	do	212	do	Lozenges made of sugar, starch and peppermint.
do 13...	do	do	215	do	Lozenges, compound of sugar, starch and nitrate of potassium.
do 13...	do	do	216	do	do do and gelatine.
do 13...	do	do	217	G. Coleman	do do with a little starch, flavoured by oil of wintergreen.
do 13...	do	do	218	do	French creams do and corn starch.
do 13...	do	do	219	do	Pan goods (lozenges), compound of sugar and starch.
do 17...	J. Baker Edwards.....	Montreal	101	.....	Sweet corn cake, a confection composed of mastic Indian Corn, mixed with saccharine matter, and contains nothing injurious to health.
do 17...	do	do	103	Wilson & Co.	Cocoa confection, a confection composed of pounded cocoa nut and cane sugar, some portions being coloured with cochineal. Contains nothing injurious to health.

APPENDIX IV.—INSPECTION OF FOOD.—Tabulated Statement, &c.—Continued.
SWEETS.—Continued.

Date.	Name of Analyst.	Division.	No. of Analyst's Report.	Vendor.	Result of Analysis, and Remarks by the Analyst.
1876.					
June 17...	J. Baker Edwards	Montreal.....	103	Wilson & Co.....	Mixed sugar drops consist of boiled sugar—flavoured, oil of wintergreen, aniseed and caraway, and variously coloured with pink, red, yellow and brown, and contain nothing injurious to health.
do 17...	do	do	104	do	Red sugar drops consist of boiled sugar drops, waxed, flavoured with oil of wintergreen, and coloured with carmine lake.
do 17...	do	do	126	J. W. Tester & Co	Centennial Japs, confection composed of 25 per cent. cocoa nut, about 75 per cent. glucose (made from starch), slightly coloured with carmine and other colours, but no mineral matter, and contains nothing injurious to health.

TEA.

July 25...	J. Baker Edwards	Montreal	117	W. R. Shroud.....	Genuine Japan Tea of low quality, but unadulterated.
do 25...	do	do	118	do	Damaged Tea, mixed with 20 per cent. exhausted tea leaves. N. B.—I consider this worthless as Tea. Adulterated, and unfit for human consumption.
do 25...	do	do	119	do	A low description of Ping Sueys Tea, highly faced with Prussian Blue and Gypsum, and mixed with leaves of Camelia and Chloranthus to the extent of 15 per cent. I consider this tea adulterated and unfit for human consumption, and that it has been imported in this state.
Aug. 28...	do	do	123	J. Gear & Co.....	Consists of decayed and broken leaves and stalks of tea plant and other foreign leaves. It contains no appreciable quantity of Theine, the active principle of tea, and very little Pannic Acid. It is valueless as tea, and unfit for human food.
do 28...	do	do	124	do	Consists of low Japan Tea, mixed with 10 to 15 per cent. of a fictitious tea, resembling the above sample, and containing similar foreign leaves. I, therefore, am of the opinion that it is an adulterated tea.
do 28...	do	do	125	do	A fair sample of Japan Tea, and is not adulterated.

Date.	Name of Analyst.	Division.	No. of Analyst's Report.	Vendor.	Fluidity.	Soluble matter less tannin.	Tannin.	Insoluble or granitic matter.	Sales soluble.	Sales insoluble.	Remarks by the Analyst.
1876.											
Nov. 8...	F. A. H. LaRue.....	Quebec.....	307	Lemesurier & Bourard.....	6.00	25.28	11.00	51.92	2.80	3.00	Not adulterated.
do 8...	do	do	308	do	6.00	18.50	10.00	61.50	2.40	1.60	do
do 8...	do	do	309	F. B. Parent	6.00	27.00	10.00	51.00	3.00	3.00	do
do 8...	do	do	310	do	6.00	23.70	8.30	54.80	2.60	4.60	do
do 8...	do	do	311	J. Thompson.....	6.00	24.60	10.40	53.80	3.10	2.10	do
do 8...	do	do	312	Bertrand & Brochu.....	6.00	25.40	9.60	53.00	3.60	2.40	do
do 29...	do	do	313	— Orr.....	8.50	20.40	11.10	52.80	4.50	2.70	do
do 29...	do	do	314	— Ouellet.....	8.00	19.00	10.00	56.50	3.10	3.40	do
do 29...	do	do	315	— Labbe.....	8.00	17.10	12.90	53.70	3.80	3.50	do
do 29...	do	do	316	— Taylor.....	7.00	19.50	12.50	54.50	4.10	2.40	do
do 29...	do	do	317	W. Pelletier.....	9.00	19.90	9.10	54.00	3.30	4.70	do
do 29...	do	do	318	— Thibadeau.....	8.00	20.00	9.00	56.50	3.70	2.80	do
Dec. 1...	do	do	327	— Griffin.....	8.00	17.70	11.30	57.50	3.50	2.00	do
do 1...	do	do	328	P. Maranda.....	7.00	18.00	12.00	57.50	2.50	3.00	do

APPENDIX IV.—INSPECTION OF FOOD.—Tabulated Statement, &c.—Continued.
UNENUMERATED ARTICLES.

Date.	Name of Analyst.	Division.	No. of Analyst's Report.	Vendor.	Name of Article.	Result of Analysis, and Remarks by the Analyst.
1876.						
June 13...	W. H. Ellis.....	Toronto.....	213	Hooper & Co.....	Ridges' Food.....	Consisting entirely of farinaceous matter without any injurious ingredient.
Aug. 1...	do	do	214	do	Cough Lozenges	Consisting of sugar, with, I believe, ipecacuanha, the quantity was too small to make a proper analysis.

INLAND REVENUE DEPARTMENT,
OTTAWA, 31st December, 1876.