

SAILING DAYS OF THE STEAM SHIPS.

	<i>From Liverpool.</i>	<i>From America.</i>
Hibernia, Judkins.....	Feb. 5.....	March 1.
Acadia, Shannon.....	March 4.....	April 1.
Great, Western, Matthews.....	April 27.....	May 23.
Great Britain, Hosken,.....	May 25.....	June 20.

TERMS OF COURTS.

PROVINCIAL COURT OF APPEALS.

The Governor, Lieutenant Governor, or person Administering the Government of the Province, the Members of the Executive Council, the Chief Justice of the Court of King's Bench for the District of Montreal, or any five of them. (The Judges for the District Courts from whose Judgment appeal is made, are excepted.)

The Court of Appeals sits at Quebec every three months, viz:—10th to 20th January, 20th to 30th April, 20th to 30th July, and 10th to 20th November.—Clerk of the Court—Stewart Scott, Esqr.

COURT OF KING'S BENCH.
DISTRICT OF QUEBEC.

Honourable Sir James Stuart, Chief Justice.

Honourable Edward Bowen, Puisné Judge.

Honourable Philippe Panet, ditto.

Honourable Elzéar Bedard, ditto.

William S. Sewell, Sheriff; J. F. Perrault and Edward Burroughs, Prothonotary; James Green, Clerk of the Crown; Bernard A. Panet, Coroner; J. A. Panet, jr., Assistant Coroner; Wm. Downes, High Constable.

The Criminal Court sits at Quebec every six months, viz : from the 22nd to 31st March, and from the 21st to the 30th September. The Superior Court four times a year—1st to 20th February, 1st to 20th April, 1st to 20th June, and 1st to 20th October.

DISTRICT COURT.—Sits from the 21st to the 26th January ; 1st to 6th of March, May, July, September, November and December.

This Court has jurisdiction in cases over £6 5s. to £20 sterling.

DIVISION COURT.—Sits at Quebec from the 1st to the 4th of the months of February, April, June, August and October ; and from the 7th to the 10th of the months of March, May, July, September, November, and December.

This Court has jurisdiction in cases to the amount of £6 5s. sterling.

DISTRICT OF MONTREAL.

Honourable J. R. Vallières de St. Réal, Chief Justice.

Honourable J. R. Rolland, Puisné Judge.

Honourable Samuel Gale, do.

Honourable C. D. Day, do.

J. Boston, Sheriff ; S. W. Monk and R. L. Morrrough, Prothonotary ; A. M. Delisle, Clerk of the Crown ; Jean M. Mondelet and Joseph Jones, Coroner ; Benjamin Delisle, High Constable.

The Criminal Court sits from the 1st to the 10th March, and from the 1st to the 10th September. The Superior Court from the 1st to 20th February, 1st to 20th April, 1st to 20th June, and 1st to 20th October.

DISTRICT OF THREE RIVERS.

Honourable D. Mondelet, Resident Judge.

Isaac G. Ogden, Sheriff ; W. C. H. Coffin, Prothonotary and Clerk of the Crown ; Valère Guillet, Coroner ; Philip Burns, High Constable.

The Criminal Court sits from the 13th to 18th March, and from the 13th to 18th September. The Superior Court from 10th to 30th January, 18th to 31st March, and 18th to 30th September.

VICE-ADMIRALTY COURT IN LOWER CANADA.

The Worshipful Henry Black, Esquire, Judge.

Wm. Power, Registrar; J. B. Parkyn, Marshal; J. H. Kerr, Deputy Receiver of Droits and Perquisites.

Courts are regularly held at short intervals by adjournment from day to day; but the Judge is authorized to sit on any intermediate day, in case the despatch of business or other necessity shall require it.

PROVINCIAL COURT.—DISTRICT OF GASPE'.

Honourable John G. Thompson, Provincial Judge.

M. Sheppard, Sheriff; A. Bebee and J. Wilkie, Prothonotary.

The Superior Court sits at Carlisle from the 11th to 20th March, and 21st to 30th September; at Carleton from the 1st to 10th July; at Percé from 1st to 10th August, and at Douglastown from 16th to 25th do. The Inferior Court at Carlisle from the 1st to 10th March, and 11th to 20th September.

PROVINCIAL COURT.—DISTRICT OF ST. FRANCIS.

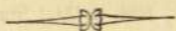
Honourable John Fletcher, Provincial Judge.

Charles Whitcher, Sheriff; W. Bell, Prothonotary; C. A. De Tonnancour, Coroner; J. H. Terrill, High Constable.

The Court of King's Bench sits at Sherbrooke from 26th February to 8th March, and from 25th August to 4th September.

SESSIONS OF THE PEACE.—In each of the Districts of Quebec, Montreal and Sherbrooke, from the 10th to the 19th of January and July, and the 21st to the 30th of April and October, inclusive.

**CIVIL AND CRIMINAL
TERMS OF COURTS.**



The following alterations of the different Courts, &c. will have effect upon, from and after the 21st day of April, 1844; in virtue of an Act passed in the 7th Victoria, Cap. XVI, XVII, XVIII, XIX & XX, Dec. 9, 1843, entitled

**STATUTES REGULATING THE JUDICIARY OF LOWER
CANADA.**

COURT OF APPEALS FOR LOWER CANADA.

The said Courts to consist of all the Justices of the several Courts of Queen's Bench in Lower Canada.

TERMS OF THE COURTS OF APPEALS to be alternately in the Cities of Quebec and Montreal, from the First to the Tenth day of each of the months of March, July, and November both days inclusive; and the first term of said Court shall be held in the City of Quebec.

CRIMINAL

Terms of the Court of Queen's Bench to be holden in the District of Quebec, at the City of Quebec, from the 1st to the 10th day of each of the months of February and August, both days inclusive.

CIVIL.

SUPERIOR TERM, from the 15th to the 29th of each of the months of January and July—from the 17th to the 31st day of each of the months of March and May—and from the 16th to the 30th day of each of the months of September and November, both days in every case inclusive.

MONTREAL.

CRIMINAL COURT—From the 1st to the 15th day of each of the months of February and August, both days inclusive.

CIVIL.

SUPERIOR TERM—from the 15th to the 29th day of each of the months of January and July—from the 17th to the 31st day of each of the months of March and May—and from the 16th to the 30th day of each of the months of September and November, both days in every case inclusive.

THREE RIVERS.

CRIMINAL TERM—and for actions of a CIVIL nature, from the 12th to the 26th day of the month of February and from the 14th to the 28th day of October, both days in each case inclusive, and for suits and actions (not criminal) from the 19th to the 31st day of June, both days inclusive.

ST. FRANCIS.

CRIMINAL TERM—and for actions of a CIVIL nature, from the 7th to the 18th day of January, and from the 19th to the 31st day of August, both days inclusive.

DISTRICT OF GASPÉ.

COURT OF QUEEN'S BENCH—to have cognizance of Civil and Criminal cases at Percé, from the 21st to the 30th day of August, both days inclusive ; at New Carlisle from the 4th to the 13th day of September, both days inclusive, Sundays and Holidays always excepted,

QUEBEC AND MONTREAL.

INFERIOR TERMS—for Actions from £6 5. 0. and not exceeding £20 Currency.

From the 17th to the 23rd day of February ; from the 24th to the 30th day of April ; from the 21st to the 27th day of each of the months of June, August, and October : and from the 1st to the 7th day of December, both days in every case inclusive.

THREE RIVERS.

By the Resident Judge—from the 1st to the 7th of each of the months of February, April, June, August, October and December, both days in every case inclusive.

ST. FRANCIS.

By the Provincial Judge—from the 1st to the 7th of each of the months of February, April, June, August, October and December, both days in every case inclusive.

Courts to be established on petition to the Governor of the Province, of one hundred proprietors, to be held except in the Cities and Parishes of Quebec and Montreal, on the first Monday of every month, not being a Holiday.—In the Cities and Parishes of Quebec and Montreal respectively, the Court shall be held weekly on every Monday not being a Holiday.

CIRCUIT COURTS.**District of Quebec.**

THE RIMOUSKI CIRCUIT—In the Parish of St. Germain, from the 1st to the 7th day, of each of the months of February, June and October, in all cases both days inclusive.

THE KAMOURASKA CIRCUIT—In the Parish of St. Louis de Kamouraska, from the 10th to the 16th day, of each of the months of February, June and October.

THE ST. THOMAS CIRCUIT—In the Parish of St. Thomas, from the 19th to the 25th day, of each of the months of February, June and October.

THE BEAUCE CIRCUIT—In the Parish of Ste. Marie, Nouvelle Beauce, from the 13th to the 19th day, of each of the months of February, June and October.

THE LEEDS CIRCUIT—In the Township of Leeds, from the 7th to the 13th day, of each of the months of January, May and September.

THE LOTBINIERE CIRCUIT—In the Parish of Ste. Croix, from the 7th to the 13th days of each of the months of January, May and September.

THE PORTNEUF CIRCUIT—In the Parish of Cap Santé, from the 7th to the 13th day, of each of the months of January, May and September.

THE SAGUENAY CIRCUIT—In the Parish of Les Eboulemens, from the 1st to the 7th day, of each of the months of March, July and November.

District of Montreal.

THE BERTHIER CIRCUIT—In the Parish of Berthier, from the 1st to the 7th day, of each of the months of March, July and November, in all cases both days inclusive.

THE ASSUMPTION CIRCUIT—In the Parish of St. Pierre de l'Assomption, from the 9th to the 15th day, of each of the months of March, July and November.

THE TERREBONNE CIRCUIT—In the Parish of St. Louis de Terrebonne, from the 7th to the 13th day, of each of the months of January, May and September.

THE TWO MOUNTAINS CIRCUIT—In the Parish of St. Benoit, from the 17th to the 23rd day, of each of the months of February, June and October.

THE OTTAWA CIRCUIT—At the village of Aylmer, from the 7th to the 13th day, of each of the months of January, May and September.

THE VAUDREUIL CIRCUIT—In the Parish of St. Michel de Vaudreuil, from the 10th to the 16th day, of each of the months of February, June and October.

THE BEAUHARNOIS CIRCUIT—In the Parish of St. Clément de Beauharnois, from the 17th to the 23rd day, of each of the months of February, June and October.

ST. JOHN'S CIRCUIT—In the Parish of St. John the Evangelist, from the 1st to the 7th day of each of the months of February, June and October.

THE SHEFFORD CIRCUIT—In the Township of Shefford, from the 9th to the 15th day, of each of the months of March, July and November.

THE ST. HYACINTHE CIRCUIT—At the village of St. Hyacinthe, from the 10th to the 16th day, of each of the months of February, June and October.

THE RICHELIEU CIRCUIT—In the Parish of St. Ours, from the 7th to the 13th day, of each of the months of January, May and September.

THE YAMASKA CIRCUIT—In the Parish of St. Antoine de la Baie du Febvre, from the 23rd to the 29th day, of each of the months of January, May and September.

THE GENTILLY CIRCUIT—In the Parish of Gentilly, from the 15th to the 21st day, of each of the months of March and July, and from the 23rd to the 29th day, of the month of November.

District of St. Francis.

THE RICHMOND CIRCUIT—At the village of Richmond, from the 23rd to the 29th day, of each of the months of January and July, in all cases both days inclusive.

THE EATON CIRCUIT—In the Township of Eaton, from the 16th to the 22nd day, of each of the months of March and September.

THE STANSTEAD CIRCUIT—At Stanstead Plain, from the 16th to the 22nd day, of the months of May and December.—In all cases both days inclusive.

District of Gaspé.

THE PERCE CIRCUIT—From the 1st to the 10th of each of the months of March and November, in all cases both days inclusive.

THE BASIN CIRCUIT—From the 15th to the 24th day of each of the months of March and November.

THE GRAND RIVER CIRCUIT—From the 1st to the 10th day of each of the months of April and December.

THE MAGDALEN ISLANDS CIRCUIT—At Amherst Harbour, from the 1st to the 10 day of July.

THE NEW CARLISLE CIRCUIT—From the 15th to the 24th day of each of the months of May and December.

THE CARLETON CIRCUIT—From the 15th to the 24th day of each of the months of January and July.

THE RESTIGOUCHE CIRCUIT—From the 27th day of January to the 5th day of February, and from the 27th day of July to the 5th day of August; both days always inclusive.

TABLE OF FEES

In the Inferior Terms of the Courts of Queen's Bench, and in the Circuit Courts, 7th Victoria, Cap. XVI.

TO THE ATTORNEY.	1st Class	2nd Class	3rd Class
	£20 or under, but above £10.	£10 or under, but above £5. 5.	£5. 5s. or under.
	£ s. d.	£ s. d.	£ s. d.
On all proceedings in actions settled before return (except those on which additional fees are hereinafter allowed)—to the Plaintiff's Attorney.....	1 0 0	0 5 0	0 3 4
On all proceedings (except as aforesaid) on Actions settled after return, and before contestation, or in which judgment shall be given on confession or by default, or <i>ex parte</i> without <i>enquête</i> (that is to say without the examination in Court of any witness or party)—to the Plaintiff's Atty.	1 5 0	0 7 6	0 5 0
And to the Defendant's Attorney.....	0 10 0	0 5 0	0 2 6
On the same if the judgment be given by default or <i>ex parte</i> but with <i>enquête</i> —to the Plaintiff's Attorney.....	1 10 0	0 10 0	0 7 6
And to the Defendant's Attorney.....	0 10 0	0 5 0	0 2 6
On the same in actions discontinued after contestation—to the Plaintiff's Attorney.	2 0 0	0 10 0	0 5 0
And to the Defendant's Attorney.....	1 0 0	0 10 0	0 5 0
On the same when judgment shall be given after contestation to the Plaintiff's Attorney. - - - - -	3 10 0	0 12 6	0 7 6
And to the Defendants Attorney. - - - - -	3 0 0	0 10 0	0 5 0
In all Hypothecary Actions, mixed Actions, or Actions for personal wrongs, the same fees as in 1st class actions.....			
On all oppositions (except oppositions <i>afin de conserver</i>) interventions and <i>requêtes civiles</i> , when contested, and also on contestations of <i>saisie arrêt</i> , after judgement, or of declarations made by garnishees, the same fees as in the original actions to which the same shall be incident.....			
In all incidental cross demands, half the fees allowed in original actions for a like sum.			
ADDITIONAL FEES ON CERTAIN PROCEEDINGS.			
On each opposition, <i>afin de distraire</i> , or <i>afin d'annuler</i> , intervention or <i>requête civile</i> , not contested.....	1 0 0	0 10 0	0 5 0

TO THE ATTORNEY.

	1st Class £20 or under but above £10.	2nd Class £10 or under. but above £6 5s.	3rd Class £6. 5s. or under.
	£ s. d.	£ s. d.	£ s. d.
On each opposition <i>afin de conserver</i>	1 0 0	0 10 0	0 5 0
On a <i>saisie arrêt</i> after judgment, when there is no contestation.....	0 10 0	0 5 0	0 2 6
On suing out any writ of <i>saisie gagerie</i> , <i>saisie revendication</i> , or <i>saisie arrêt</i> , be- fore judgment, or on any special declara- tion required by the Court.....	0 7 6	0 5 0	0 2 6
For each copy, more than one, of any de- claration, petition or intervention, or opposition	0 2 6	0 2 0	0 1 3
For each plea in writing ordered by the Court, including copy.....	0 0 0	0 2 6	0 0 0
On each rule to take up the <i>instance</i> or to declare a judgment executory, or for <i>con- trainte par corps</i> , or other rule of a like nature when declared absolute—to the Attorney prosecuting the same.....	0 15 0	0 10 0	0 5 0
And when over-ruled to the Attorney re- sisting the application.....	0 10 0	0 5 0	0 2 6
On a <i>commission rogatoire</i> , and all proceed- ings relative thereto—to the Attorney suing out the same.....	0 10 0	0 5 0	0 2 6
And to the Attorney of the opposite party..	0 5 0	0 2 6	0 0 0
To the Attorney employed by either party to attend to the execution of such com- mission.....	0 10 0	0 10 0	0 10 0
For every copy of a rule or order of Court.	0 1 0	0 0 0	0 0 0
For suing out any writ of execution.....	0 2 6	0 0 0	0 0 0
For bill of costs and attendance at taxation.	0 2 6	0 0 0	0 0 0

TO THE CLERK.

For every writ of summons or attachment, (<i>saisie arrêt</i> , <i>saisie gagerie</i> , <i>saisie reven- dication</i> , or <i>capias</i>) filing the <i>præcipe</i> , and furnishing a copy of such writ.....	0 3 0	0 2 0	0 1 0
For every original <i>subpœna</i>	0 1 0	0 1 0	0 0 6
On the entry of any cause, or the filing of any intervention, <i>requête civile</i> , opposi- tion or incidental <i>demande</i>	0 5 0	0 2 6	0 1 3
On the contestation of the same—to be paid by the party contesting it.....	0 5 0	0 2 6	0 1 3
For each <i>commission rogatoire</i> , and the proceedings relative thereto.....	0 2 6	0 2 6	0 1 3
For each rule for <i>faits et articles</i> , <i>serment décisoire</i> , <i>reprise d'instance</i> , or other rule of like nature.....	0 1 0	0 1 0	0 0 6

TO THE ATTORNEY.	1st	2nd	3rd
	Class £20 or under but above £10.	Class £10 or under but above £6 5 0	Class £6 5s. or under.
	£ s. d.	£ s. d.	£ s. d.
For each copy of a <i>subpœna</i> or rule, and for each copy more than one of any writ.	0 0 6	0 0 6	0 0 3
For an office copy of any document, including the certificate, per hundred words	0 0 6	0 0 6	0 0 6
For each appeal bond, and on each evocation, including attendance and the making up and transmission of the record	0 10 0	0 10 0	0 10 0
For each writ of execution	0 2 0	0 1 6	0 1 0
For each bill of costs and certificate, if demanded	0 1 0	0 1 0	0 1 0
On the execution of a <i>commission rogatoire</i> from any other Court	0 3 4	0 3 4	0 3 4
On the examination and cross examination (if any) of each witness under such <i>commission rogatoire</i>	0 2 0	0 2 0	0 2 0
For a copy of any judgment, whether interlocutory or final, if demanded	0 2 0	0 1 6	0 1 0
On each appointment of a Tutor or Curator (<i>acte de tutelle ou de curatelle</i>) or other appointment of a like nature, and one copy thereof, in every case, 4s.			
On the closing of an inventory, and certificate of the same, in every case, 3s.			
On any <i>insinuation</i> , in every case, 1s.			
And for each one hundred words of the document registered, in every case, 6d.			
Drawing report of distribution	0 10 0	0 7 6	0 5 0
TO THE CRIER.			
On every action, opposition or intervention returned into Court	0 1 6	0 1 3	0 1 0
TO THE TIPSTAFF.			
On every action, opposition or intervention returned into Court, in every case, 6d.			
TO THE SHERIFF OR BAILIFFS.			
Mileage on the service or execution of a writ or of process of any kind, at the rate of six pence per mile—without any further charge for mileage on any other pro-			

TO THE ATTORNEY.

	1st Class	2nd Class	3rd Class
	£20 or under but above £10.	£10 or under, but above £5 5s.	£6 5s or under.
	£ s. d.	£ s. d.	£ s. d.
cess to be served on the same party then in the hands of the Sheriff or Bailiff, and which shall be or might have been served at the same time (whether such process shall have been sued out by the same party or by any other) and without any charge for mileage in returning, but exclusive of sums paid at toll gates, ferries or bridges. For the service, certificate or return, of such writ or process.	0 1 00	0 1 00	0 1 00
For the seizure of goods and chattels, and all incidental trouble, but exclusive of mileage	0 7 60	5 00	3 9
For his <i>recors</i>	0 1 80	1 80	1 8
For the sale of goods and chattels, exclusive of mileage	0 7 60	6 00	3 9
For publishing the notices of the sale	0 1 00	1 00	1 0
For the service of any notice, and the certificate and return	0 1 00	1 00	1 0
If the writ be returnable into the Queen's Bench in Superior Term, the fees to the Sheriff will be the same as if it had issued out of the said Court in Superior Term			

Table of Duties payable at Quebec.

ON PRINCIPAL ARTICLES OF IMPORT.

CROWN DUTIES PAYABLE ON IMPORTS,

5TH & 6TH VIC. CHAP. 49.

All Sterling.

	s.	d.
Wheat Flour, the barrel of 196 lbs.	2	0
Fish of Foreign taking or curing, dried or salted, the cwt.	2	0
“ Pickled, the barrel,	4	0
Meat, salted or cured, the cwt.	3	0

Butter	the cwt.	8	0
Cheese	"	5	0
Coffee	"	5	0
Cocoa	"	1	0
Molasses	"	3	0
Sugar, unrefined,	"	5	0
Refined Sugar, the produce of and refined in Foreign Countries.		} 20 pr. cent. ad valorem.	
Tea, unless imported direct from <i>China</i> , or unless imported from the United King- dom or from any of the <i>British</i> posses- sions.		} pr. lb. 1d.	
Spirits, pr gallon			
Rum	"	0	6
Other Spirits and Cordials		1	0
Glass Manufactures		} 15 pr. cent ad valorem.	
Silk Manufactures			
Spermaceti			
Wine, whether bottled or not			
Cotton Manufactures			
Linen do			
Woollen			
Leather			
Paper		} 7 pr. cent ad valorem.	
Hardware			
Clocks and Watches			
Manufactured Tobacco			
Soap, Candles, other than Spermaceti			
Corks, Cordage and Oakum			
Oil, Blubber, Fins and Skins, the produce of Fish and crea- tures living in the sea of Foreign fishing,		} 15 pr. cent ad va- lorem.	
Articles not enumerated, except such as are comprised or referred to in the sub- joined Table of Exemptions.		} 4 pr. centum ad valorum.	

And if any of the Goods herein before proposed to be charged with duty, except Sugar and Tea, shall be imported through the United Kingdom (having been warehoused therein, and being exported from the warehouse), or the duties thereon, if there paid, having been drawn back. } Such goods shall only be charged with three fourths of the duties herein before proposed.

TABLE OF EXEMPTIONS.

- Coin, Bullion, and Diamonds.
- Horses, Mules, Asses, neat Cattle, and all other live Stock.
- Hay and Straw, Tallow and Raw hides.
- Salt, Rice, Corn and Grain unground, Biscuit or Bread.
- Meal or Flour, except wheat Flour.
- Fresh Meat, fresh Fish, Fruit and Vegetables, fresh.
- Carriages of travellers.
- Wood and Lumber, Cotton, Wool, Hemp, Flax and Tow.
- Drugs, Gums and Resins, Tortoise shell, Manures of all kinds.
- Herrings, taken and cured by the inhabitants of the *Isle of Man*, and imported from thence.
- Provisions and stores, of every description, imported or supplied for the use of Her Majesty's land and sea forces.
- All Goods imported from the United Kingdom after having there paid the duties of consumption and imported from thence without drawback.
- Articles enumerated or mentioned in the table of exemptions herein before contained shall be imported without payment of any duty under this act, and also such of the following articles; (namely,)
- Salted or cured Meat, Flour, Butter, Cheese, Molasses, Corkwood, Cordage, Oakum, Pitch, Tar, Turpentine, Leather and Leatherware, Fishermen's Clothing and Hosiery, Fishing Craft, Utensils, Instruments and Bait, as

shall be imported for the use of the *British* fisheries in America, into any place at or from whence any such Fishery is carried on, subject to such regulations as the Commissioners of Customs, or the principal Officer of Customs at such place, shall make, and which they and he are hereby empowered to establish, for the purpose of ascertaining that such articles are *bonâ fide* intended to be applied to the use of such Fisheries, or that such provisions and stores as aforesaid are *bonâ fide* imported or supplied for the use of Her Majesty's land and sea forces.

BY SEA.

Provincial Duties, under Act 4th and 5th Vict. Chap. 14, all Sterling Money payable at the rate of 24s. 4d. currency to the £1. 0. 0. sterling.

Madeira Wine, pr. gall.	1s.
Other Wines	6d.
Spirits (not East India,)	6d. and on over proof the Imperial duty in addition.
“ East India	1s.
“ British	3d. and on over proof the Imperial duty in addition.
Cordials, Foreign	1s. 7d.
“ British	1s. 1½d.
British plantation or E. I.	9d.
Sugar, refined pr. lb.	2d.
“ Raw “	1d.
Coffee, Green “	2d.
“ Ground “	4d.
Tea “	3d.
Molasses pr. cwt.	1s. 6d.
Salt pr. ton	1s.
Tobacco leaf pr. lb.	1d.
“ Manufactured “	2d.
Other Goods, (not being free Goods)	5 pr. cent.

FREE GOODS.

Barley, Beans, Beef salted or fresh, Cattle, Fish salted or fresh, Flour, Grain of all kinds, Hogs, Horses, Indian Corn, Live Stock, Oil (Fish,) Peas, Pork salted or fresh, Potatoes, Seeds, Wheat, and PACKAGES containing dutiable articles.

The Provincial Act of last Session imposes Duties as follows on the above and others heretofore free.

ON AGRICULTURAL PRODUCE, &c.

Imported into this Province.

The Duties are in Sterling.

Horses, Mares and Geldings, each.....	£1 10 0	Barley and Oatmeal, Buckwheat and Rye Meal, and Indian Corn Meal, Ψ 196 lbs.....	0 2 0
Colts and Foals under 2 years old, each.....	0 15 0	Bran and Shorts, Ψ cwt..	0 0 3
Mules and Asses, each.....	0 5 0	Hay, Ψ ton.....	0 6 0
Bulls, each.....	0 15 0	Straw, Ψ ton.....	0 3 0
Oxen, 4 years old and upwards, each.....	0 16 0	Potatoes, Ψ bushel.....	0 0 3
Cows and all cattle under 4 years old, each.....	0 10 0	Vegetables unenumerated, Ψ £100.....	15 0 0
Calves under 1 year old, each.....	0 5 0	Hops, Ψ lb. <i>Imperial duty</i> , 4 Ψ cent ad. val...and..	0 0 3
Sheep, each.....	0 2 0	Bacon and Hams, Ψ cwt. 3s. and.....	0 5 0
Lambs, each.....	0 1 0	Meat of all kinds, fresh, Ψ cwt.....	0 4 0
Swine and Hogs, each....	0 5 0	Meat salted or cured, Ψ cwt.....	3s. and 0 2 0
Goats and Kids, each.....	0 1 0	Butter Ψ cwt....	8s. and 0 2 0
Poultry or Game Ψ £100 value.....	10 0 0	Cheese, Ψ cwt....	5s. and 0 2 0
Barley, Ψ quarter.....	0 3 0	Lard, Ψ cwt....	4 Ψ cent. ad. val.....and.....
Rye, Peas, Beans, Maize or Ind. Corn, Buckwheat Bear or Bigg, Ψ per quarter.....	0 3 0	Eggs, Ψ £100 value....	4 Ψ cent ad. val.....and 10 0 0
Oats, Ψ quarter.....	0 2 0		

DUTIES.

<i>Articles.</i>	<i>U. Kingdom or Brit. Pos.</i>	<i>Foreign Impor- tation.</i>
Ale.....	5 $\frac{1}{2}$ cent.	9 $\frac{1}{2}$ cent.
Ashes.....	do	do
Biscuit.....	do	5 $\frac{1}{2}$ cent.
Candles, Wax-wick.....	do	12 $\frac{1}{2}$ cent.
Wax and Mould.....	do	do
Sperm.....	do	20 $\frac{1}{2}$ cent.
Coals.....	do	9 $\frac{1}{2}$ cent.
Cordage.....	do	12 $\frac{1}{2}$ cent.
Coffee, Green.....	2d. $\frac{1}{2}$ lb.	5s cwt & 2d lb.
Ground.....	4d. $\frac{1}{2}$ lb.	do. & 5d. lb.
Roasted.....	5 $\frac{1}{2}$ cent.	do. & 5 $\frac{1}{2}$ cent.
Cotton Goods.....	do	12 $\frac{1}{2}$ cent.
Cutlery.....	do	do
Earthenware.....	do	9 $\frac{1}{2}$ cent.
Flour.....	Free.	2s. brl. 196 lbs.
Fish, Dry or salted.....	do	2s. $\frac{1}{2}$ cwt.
Pickled.....	do	4s. $\frac{1}{2}$ barrel.
Flax and Hemp.....	$\frac{1}{2}$ cent	5 $\frac{1}{2}$ cent.
Fruit, Fresh.....	do	do
Dried.....	do	9 $\frac{1}{2}$ cent.
Furniture.....	do	do
German Silver Ware.....	do	12 $\frac{1}{2}$ cent.
Glass.....	do	20 $\frac{1}{2}$ cent.
Gunpowder.....	do	Prohibited.
Iron and Tin Ware.....	do	12 $\frac{1}{2}$ cent.
Lead, Pig and Sheet.....	do	9 $\frac{1}{2}$ cent.
Leather.....	do	12 $\frac{1}{2}$ cent
Linen Goods.....	12 $\frac{1}{2}$ cent.	do
Liquors (see * p. 41)		
Molasses.....	1s. 6d. $\frac{1}{2}$ cwt.	4s. 6d. $\frac{1}{2}$ cwt.
Mustard.....	5 $\frac{1}{2}$ cent.	9 $\frac{1}{2}$ cent.
Naval Stores.....	do	do
Oils, Fish.....	Free	15 $\frac{1}{2}$ cent.
Other.....	5 $\frac{1}{2}$ cent.	9 $\frac{1}{2}$ cent,
Paints.....	do	do
Plated Ware.....	do	12 $\frac{1}{2}$ cent.
Pork and Beef, Salted.....	Free	3s $\frac{1}{2}$ cwt.
Other Cured Prov.....	do	do & 5 $\frac{1}{2}$ cent.
Rice.....	5 $\frac{1}{2}$ cent.	5 $\frac{1}{2}$ cent.
Salt, imported by Sea.....	1s. $\frac{1}{2}$ ton.	1s. $\frac{1}{2}$ ton.
Otherwise.....	2s. 6d. 280 lbs.	2s. 6d. 280 lbs.
Saltpetre.....	5 $\frac{1}{2}$ cent.	9 $\frac{1}{2}$ cent.
Seeds.....	Free	4 $\frac{1}{2}$ cent.

DUTIES.

Articles.	U. Kingdom or Brit. Pos.	Foreign Impor- tation.
Shot	5 $\frac{1}{2}$ cent.	9 $\frac{1}{2}$ cent
Silk Goods.....	do	20 $\frac{1}{2}$ cent.
Soap.....	do	9 $\frac{1}{2}$ cent.
Spices.....	do	do
Spirits*.....		
Starch.....	do	do
Stationary.....	do	12 $\frac{1}{2}$ cent.
Sugar, Raw.....	9s. 4d. $\frac{1}{2}$ cwt.	14s 4d $\frac{1}{2}$ cwt.
Refined, U. K.....	18s. 8d. do	
In Bond, do.....	do and 10 $\frac{1}{2}$ c.	18s 8d & 20 $\frac{1}{2}$ c.
Teas†.....		
Tobacco, Manufactured.....	2d. $\frac{1}{2}$ lb.	1d $\frac{1}{2}$ lb 7 $\frac{1}{2}$ c.
Unmanufactured...		1d do & 4 do
Vinegar.....	5 $\frac{1}{2}$ cent.	9 $\frac{1}{2}$ cent.
Wheat.....		3s $\frac{1}{2}$ quar.
Wines‡.....		
Woollen Goods.....	do	12 $\frac{1}{2}$ cent.'

* *Spirits* from U. K. Brit. manuf. $\frac{1}{2}$ gal. 3d.; sweetened, 1s 1 $\frac{1}{2}$ d.—From B. Possessions, 6d; sweetened, 9d.—From E. Indies, 1s; sweetened, 1s. 9d.—Foreign (not Rum) 2s; sweetened, 3s. 1d.—Do. from U. K. out of bond, 1s 7 $\frac{1}{2}$ d. sweetened, 2s 8 $\frac{1}{2}$ d.—Rum Foreign, 1s 6d; sweetened, 2s 7d.—Do from U. K. out of bond, 1s 3d.; sweetened, 2s 4d.

† *Teas* of all kinds, imported direct from China or the U. Kingdom, or from any British Possession, 3d per lb.—Otherwise imp. 4d.

‡ *Wines* [in wood or bottle.] Madeira, from place of growth, 1s. per gal. and 7 per cent; from U. K. 1s. per gal. and 5 $\frac{1}{2}$ per cent.—All other kinds, from place of growth 6d per gal. and 7 per cent; from U. K. 6d. $\frac{1}{2}$ gallon and 5 $\frac{1}{2}$ $\frac{1}{2}$ cent.

The prices and duties on wines and spirits are calculated by the British old wine gallon (used in Canada) for each gallon of British excise proof by Sykes' hydrometer, and the greater part of the duty, which is Provincial, is also levied upon any overproof in like manner as in Great Britain.

NOTE.—A part of the advalorem duty is levied under the Imperial Act 4th and 5th Vic. c. 49, upon the value at port of entry, which is ascertained by adding 10 $\frac{1}{2}$ cent to the invoice value, and the remainder of the duty, which is provincial, is levied simply on the invoice price.

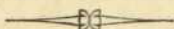
Foreign articles, excepting sugar and teas shipped from U. K. having been warehoused there, or on which any drawback has been received, pay only $\frac{1}{2}$ of such part of said duty as is levied under the Imperial Act.

All goods imported into this Province may be warehoused in one of the Queen's warehouses without the payment of any duty upon the first entry thereof.

QUEBEC MERCHANTS' TARIFF,

1844,

WHEN NO AGREEMENT EXISTS TO THE CONTRARY.



COMMISSION AND AGENCY.

For selling Consignments, from ports or places out of the Canadas, without guarantee,	5	per cent.
For selling Consignments, from ports or places in the Canadas, without guarantee,	2½	do.
For delcredere or guarantee of Debts,	2½	do.
For purchasing, shipping and forwarding merchandize to ports or places out of the Canadas,	5	do.
For purchasing, shipping and forwarding merchandize to ports or places in the Canadas, when in funds,	2½	do.
Otherwise,	5	do.
For purchasing Bills of Exchange, Stocks, or Specie, with funds in hand,	½	do.
For purchasing Bills of Exchange, Stocks, or Specie, taking reimbursements by Bills or Drafts,	1½	do.
For endorsing Bills of Exchange,	2½	do.
For collecting Debts and remitting the proceeds without endorsement of Bills,	5	do.
For receiving and remitting Bank Dividends, . .	1	do.
For selling or purchasing vessels,	5	do.
For chartering ships,	2½	do.
For collecting or procuring freight and on ships' disbursements,	5	do.
For effecting insurance against loss by fire on amount of premium,	5	do.
For adjusting losses generally with Insurance		

Companies, on amount recovered,	2½ per cent.
For receiving and paying monies, from which no other commission is derived,	1 do
For receiving and forwarding goods from abroad, according to the bulk of each package, and the trouble attending it, per package,	6d. @ 2s. 6d
And on the amount of the responsibilities incur- red by such agency,	2½ per cent.
On sale by Auction for the benefit of the Un- derwriters, exclusive of the Auctioneer's charge,	5 do.

N. B. The above commissions to be exclusive of storage, brokerage and every other charge actually incurred or disbursed.

The risk of loss by fire, unless insurance be ordered, and of robbery, theft, and other unavoidable occurrences, if the usual care be taken to secure the property, is in all cases to be borne by the proprietor of the goods.

On all consignments withdrawn, 2½ per cent commission to be charged.

STORAGE.

On Wheat, Barley, Peas, Oats and Corn.

First month, storage, receiving and deliver- ing,	2d. per minot
Succeeding months, storage,	1d. do.
Cribbling, each time,	½d. do.
Passing wheat, &c., through a screen, each time,	¼d. do.
Turning to prevent heating, each time,	6d. per 100 do

On Flaxseed.

Subject to the same charges as grain, except
cribbling, each time, 1½d. per minot

Flour and Meal in Barrels.

First month, including receiving and delivering,	4d.	per barrel.
Succeeding months,	3d	do.

Pork, Beef, Butter, and Lard in Barrels.

First month, including receiving and delivering,	6d.	do.
Succeeding months,	4d.	do.

Hogshead of 1100 cwt. gross weight and upwards, of Sugar, Tobacco and heavy Goods.

First month, including receiving and delivering,	3s. 6d.	per hhd.
Succeeding months,	1s. 6d.	do.
And if weighed, additional,	1s. 3d.	do.

Tierces of Sugar, Rice, &c.

First month, including receiving and delivering,	2s. 2d.	per tr.
Succeeding months,	8d.	do.
And if weighed, additional,	9d.	do.

Barrels of Sugar, Coffee, &c.

First month,	6d.	per barrel.
Succeeding months,	4d.	do.
And if weighed, additional,	3d.	do.

Puncheons and Pipes of Liquors.

First month, including receiving, delivering and gauging,	3s. 3d	each.
Succeeding months,	1s.	do.

Hogsheads of Liquors.

First month, including receiving, delivering and gauging,	2s. 2d.	do.
Succeeding months,	8d.	do.

Quarter Casks of Liquors.

First month, including receiving, delivering and guaging,.....	1s. 1d. each.
Succeeding months,.....	4d. do.

Teas and Chests.

First month, including receiving and deliver- ing,.....	4d. do.
Succeeding months,.....	2d. do.

Cordage.

First month, including receiving and deliver- ing,.....	10s. per ton.
Succeeding months,.....	2s. 6d. do.

Iron and Copper.

First month, including receiving, weighing and delivering,.....	7s. 6d. per ton.
Succeeding months,.....	2s. 6d. do.

Salt.

First month, including receiving and deli- vering,.....	2d. per minot
Succeeding months,.....	$\frac{1}{2}$ d. do.
And for the use of Bags,.....	4s. 2d. per 100 mts.

Cod Fish.

First month, including receiving, weighing and delivering,.....	6d. per quintal
Succeeding months,.....	2d. do.

Bales, Cases, Crates, &c.

To be charged in proportion to casks of their respective dimen-
sions.

Coals.

Ground rent, first month,.....	1s. 6d. per chdn.
Succeeding months,.....	6d. do.

N. B.—Every package stored will be liable to one month's
storage.

CHARGES ON LUMBER.

TO BE PAID BY THE SELLER.

Receiving.

White Pine,	2d. per ton.
Red Pine and all other Timber,	3d. “
Masts, Spars and Bowsprits, as Timber,	
Deals,	2s. 6d. per stand. hund.
Standard Staves,	7s. 6d. per M.
West India do	3s.
Barrel do	2s. 6d.
Lathwood,	1s. per cord.
Oars and Handspikes,	2s. 3d. per 100 ps.

Landing.

Piling.

Standard Staves,	10s per M.	10s per M.
West India do	3s 4d “	3s 4d “
Barrel do	2s 6d “ ...	2s 6d “
Deals,	2s 6d per stand. hd.	2s 6d per stand. hd.
Lathwood,	2s per cord.	2s per cord.
Oars and Handspikes,	3s 9d per 100 ps.	3s 9d per 100 ps.

TO BE PAID BY THE BUYER.

Delivering.

Oak & all hardwood from		
the bank,	2s 2d per ton.	From Cribs, 1s 9d per ton.
Red Pine,	1s 10d	1s 6d.
White Pine,	1s 5d	1s 2d.
Deals,	7s 3d per stand. hund.	6s per std. hd.
Standard Staves,	22s 6d per M.	17s 6d per M.
West India do	7s 6d	6s do.
Barrel do	6s	5s do.
Lathwood,	3s 6d per cord.	
Oars & Handspikes	10s per 100 ps.	

GROUND RENT.

Timber hauled up, .6d per piece. Wintering within Booms,
Is per piece.

Standard Staves, . . . 10s per m. do. . . 10s per m.

West India do . . . 3s 4d " do. . . 3s 4d. "

Barrel do . . . 2s 6d " do. . . 2s 6d. "

Deals, 2s 6d pr. std. hd. . . do. . . 2s 6d pr. std. hd.

Lathwood, 2s per cord.

Oars & Handspikes, . 2s 6d per 100 ps.

All ground rents and wintering shall become due and payable on 1st December in each year, and no further charge shall be made for ground rent or wintering until 1st December following.

When Red and White Oak, Standard and West India Staves are mixed together in the same Crib, the Lumberman to pay the expense occasioned thereby.

In culling Staves the Lumberman to lay them in cord preparatory to culling, and to provide a man to hand them to the Culler.

Timber returned to pay the hauling down and up if it has been shipped from the bank, and Staves and Deals returned to pay for delivering and repiling.

19th March, 1844.

Legal Tenders of Coins.



By the Currency Act, 4th and 5th Victoria, chap. XCIII, it is provided, that the British sovereign of full weight, and the American eagle of eleven dwts. six gr. troy, coined before July, 1834, and all their multiples and subdivisions, shall

be legal tender, the former at £1 4s. 4d., the latter at £2 10s. ; and if not more than two grains less than full weight, each coin shall continue to be by tale to any amount, at a deduction of $\frac{1}{2}$ d. currency, for each quarter grain. Provided that, legal tenders if the payment exceed £50 currency, either party may insist of such coins being weighed in a lump, and to be legal tender at the rate, the British of 94s. 10d. currency per oz. troy, and the United States coins at that of 93s. currency.

In like manner the gold coin of France of forty francs with its divisions and multiples, at 93s. 1d. currency, per oz. troy ; the old doubloon of Spain, or quadruple pistole, the Mexican and Chilian doubloon, at 89s. 7d. currency, per oz. troy ; the gold coins of La Plata and Columbia at 89s. 5d. currency, per oz. troy ; the gold coins of Portugal and Brazil at 94s. 6d. currency, per oz. troy ;—all these if coined before Sept. 1, 1841, are legal tender for sums above £50, weighed out at the annexed rates.

The following silver coins are legal tender :

The silver dollar of Spain, the United States, of Peru, Chili, Central America, the States of South America, and of Mexico, if coined before the year 1841, and weighing seventeen dwts. four grs. troy, at 5s 1d currency ; and half-a-dollar of the same coinages and proportionate weight, at 2s $6\frac{1}{2}$ d ; to any extent, by tale.

Their subdivisions—the one-fourth dollar for 1s 3d currency ; the one-eighth for $7\frac{1}{2}$ d currency ; the one-sixteenth for $3\frac{1}{2}$ d ; are legal tender to the extent of £2 10s at one time, by tale, if they have not lost more than one-twenty-fifth of their weight.

The French five-franc coined before 1841, in tale for any amount at 4s 8d.

The British crown at 6s 1d currency ; which, and other descriptions of British coin lawfully current in Great Britain

and Ireland, of proportionate weight, and for proportionate sums to the amount of £2 10s currency, and no more.

The Governor General can by proclamation include among legal tenders the more recent coinages of those nations of the values specified, having verified their pureness by assay.

£100 sterling is equal to £121 13s 4d currency, and is deemed par of exchange, from which rate exchange seldom fluctuates more than one per cent.

To bring sterling into currency, add 1-5th to the sterling amount and 1-12th to the 1-5th ; and to reduce currency into sterling, multiply by 60 and divide by 73.

The basis of the currency is the imperial gold standard, differing from sterling money in the different nominal value of the pound and its constituents.

The pound sterling is by law fixed at *Twenty-Four shillings* and *Four-Pence* currency. At this rate all large transactions are settled, and remittances, with the correction of the day for exchange, are calculated.

One pound currency, contains four dollars.

One dollar do do five shillings.

One shilling do do two sixpences.

One sixpence do do six pennies.

One penny do do two coppers.

The value in sterling of the pound currency is rather over - - - - 16s 5½d.

The dollar currency rather over - 4s 1¼d.

“ shilling “ rather over - 9¾d.

“ sixpence “ rather under - 5d.

But in retail transactions an approximation is made to the value of the coins current in Britain and the United States, and in small purchases the following are the rates at which such coins are usually paid away.

BRITISH.

The sovereign - - - - £1 4s 6d.

The crown - - - - 6s 1d.

Half crown	-	-	-	-	3s 0½d.
Shilling, called Trente-Sous	-	-	-	-	1s 3d.
Sixpence, " Quinze-Sous	-	-	-	-	7½d.

AMERICAN.

Eagle	-	-	-	-	£2 10s.
Dollar	-	-	-	-	5s 1d.
Half dollar	-	-	-	-	2s 6½d.
Dime, or ten cents	-	-	-	-	6d.
Real, or York Shilling	-	-	-	-	7½d.

A shilling sterling and a quarter of a dollar are taken in the stores as equal. The exchangeable value of the dollar, of course, varies with the course of exchange between the Provinces and the United States, which is principally ruled by that between New York and London. In general, its value is about 5s 1d currency, or 4s 2d sterling.

The Shilling currency is subdivided into twenty-four copper coins, called Coppers. Coins of this metal, of Colonial, British and American origin, and of very various denominations, are common, and each is pretty generally taken as the equivalent of a copper, without much reference to its intrinsic value. The English Penny, Half-penny, and Farthing, of not less than five-sixths of the weight of currency, is a legal tender to the amount of 12d.

The following coins are also usually taken at the rates specified:—

French crown	-	-	-	-	5s 6d.
“ half crown	-	-	-	-	2s 6d.
Pistorine	-	-	-	-	10d.
Five-franc piece	-	-	-	-	4s 8d.

DISCOUNT TABLE.

2½ per Cent is s.0 d.6 in the £			12½ per Cent s.2 d.6 in the £		
3	....	0 7½ ..	15	....	3 0 ..
5	....	1 0 ..	17½	....	3 6 ..
6	....	1 2½ ..	20	....	4 0 ..
7½	....	1 6 ..	25	....	5 0 ..
10	....	2 0 ..	30	....	6 0 ..

INTEREST TABLE AT SIX PER CENT.

	1 Week.			1 Month.			3 Months.			6 Months.			1 Year.			
	s.	d.	q.	s.	d.	q.	s.	d.	q.	s.	d.	q.	s.	d.	q.	
SHILLINGS.	1	0	0	0	0	0	0	0	0	0	0	1	0	0	3	
	2	0	0	0	0	0	0	0	1	0	0	3	0	1	2	
	3	0	0	0	0	0	0	0	2	0	1	0	0	2	0	
	4	0	0	0	0	0	0	0	2	0	1	1	0	2	3	
	5	0	0	0	0	0	1	0	3	0	1	3	0	3	2	
	6	0	0	0	0	0	1	0	3	0	2	0	0	4	1	
	7	0	0	0	0	0	1	0	0	0	2	2	0	5	0	
	8	0	0	0	0	0	2	0	1	1	0	3	0	5	2	
	9	0	0	0	0	0	2	0	2	0	3	0	0	6	0	
	10	0	0	0	0	0	2	0	3	0	3	2	0	7	2	
POUNDS.	1	0	0	1	0	1	0	0	3	2	0	7	0	1	2	0
	2	0	0	2	0	2	1	0	7	0	1	2	0	2	4	0
	3	0	0	3	0	3	2	0	10	3	1	9	2	3	7	0
	4	0	1	0	0	4	3	1	2	1	2	4	2	4	9	0
	5	0	1	2	0	6	0	1	6	0	3	0	0	6	0	0
	6	0	1	3	0	7	0	1	9	2	3	7	0	7	2	0
	7	0	2	0	0	8	1	2	1	0	4	2	0	8	4	0
	8	0	2	1	0	9	2	2	4	3	4	9	2	9	7	0
	9	0	2	2	0	10	3	2	8	1	5	4	2	10	9	0
	10	0	3	0	1	0	0	3	0	0	6	0	0	12	0	0
TEN OF POUNDS.	20	0	0	6	0	2	0	0	6	0	0	12	0	1	4	0
	30	0	0	9	0	3	0	0	9	0	0	18	0	1	16	0
	40	0	1	0	0	4	0	0	12	0	1	4	0	2	8	0
	50	0	1	3	0	5	0	0	15	0	1	10	0	3	0	0
	60	0	1	6	0	6	0	0	18	0	1	16	0	3	12	0
	70	0	1	9	0	7	0	1	1	0	2	2	0	4	4	0
	80	0	2	0	0	8	0	1	4	0	2	8	0	4	16	0
	90	0	2	3	0	9	0	1	7	0	2	14	0	5	8	0
	100	0	2	6	0	10	0	1	10	0	3	0	0	6	0	0
	1000	1	5	0	5	0	0	15	0	0	30	0	0	60	0	0

TABLE.

£1 STERLING EQUAL TO £1 4s. 4d. CURRENCY.

PENCE.			POUNDS.			POUNDS.			POUNDS.		
<i>Stg.</i>	<i>....</i>	<i>Cury.</i>	<i>Stg.</i>	<i>....</i>	<i>Cury.</i>	<i>Stg.</i>	<i>....</i>	<i>Cury.</i>	<i>Stg.</i>	<i>....</i>	<i>Cury.</i>
d.	s.	d.	£.	£	s. d.	£.	£	s. d.	£.	£	s. d.
1	0	1 $\frac{1}{4}$	1	1	4 4	36	43	16 0	71	86	7 8
2	0	2 $\frac{1}{2}$	2	2	8 8	37	45	0 4	72	87	12 0
3	0	3 $\frac{3}{4}$	3	3	13 0	38	46	4 8	73	88	16 4
4	0	5	4	4	17 4	39	47	9 0	74	90	0 8
5	0	6 $\frac{1}{4}$	5	6	1 8	40	48	13 4	75	91	5 0
6	0	8	6	7	6 0	41	49	17 8	76	92	9 4
7	0	9	7	8	10 4	42	51	2 0	77	93	13 8
8	0	10	8	9	14 8	43	52	6 4	78	94	18 0
9	0	11 $\frac{1}{4}$	9	10	19 0	44	53	10 8	79	96	2 4
10	1	0 $\frac{1}{2}$	10	12	3 4	45	54	15 0	80	97	6 8
11	1	1 $\frac{3}{4}$	11	13	7 8	46	55	19 4	81	98	11 0
12	1	3	12	14	12 0	47	57	3 8	82	99	15 4
—	—	—	13	15	16 4	48	58	8 0	83	100	19 8
—	—	—	14	17	0 8	49	59	12 4	84	102	4 0
—	—	—	15	18	5 0	50	60	16 8	85	103	8 4
—	—	—	16	19	9 4	51	62	1 0	86	104	12 8
—	—	—	17	20	13 8	52	63	5 4	87	105	17 0
—	—	—	18	21	18 0	53	64	9 8	88	107	1 4
—	—	—	19	23	2 4	54	65	14 0	89	108	5 8
—	—	—	20	24	6 8	55	66	18 4	90	109	10 0
—	—	—	21	25	11 0	56	68	2 8	91	110	14 4
—	—	—	22	26	15 4	57	69	7 0	92	111	18 8
—	—	—	23	27	19 8	58	70	11 4	93	113	3 0
—	—	—	24	29	4 0	59	71	15 8	94	114	7 4
—	—	—	25	30	8 4	60	73	0 0	95	115	11 8
—	—	—	26	31	12 8	61	74	4 4	96	116	16 0
—	—	—	27	32	17 0	62	75	8 8	97	118	0 4
—	—	—	28	34	1 4	63	76	13 0	98	119	4 8
—	—	—	29	35	5 8	64	77	17 4	99	120	9 0
—	—	—	30	36	10 0	65	79	1 8	100	121	13 4
—	—	—	31	37	14 4	66	80	6 0	200	243	6 8
—	—	—	32	38	18 8	67	81	10 4	300	365	0 0
—	—	—	33	40	3 0	68	82	14 8	400	486	13 4
—	—	—	34	41	7 4	69	83	19 0	500	608	6 8
—	—	—	35	42	11 8	70	85	3 4	600	730	0 0

TIME TABLE.

<i>Index.</i>	JAN.	FEB.	MAR.	APR.	MAY	JUNE.	JULY.	AUG.	SEPT.	OCT.	NOV.	DEC.
1	1	32	61	92	122	153	183	214	s.	275	306	s.
2	2	33	62	93	123	s.	184	215	246	276	307	337
3	3	34	s.	94	124	155	185	216	247	277	s.	338
4	4	s.	64	95	125	156	186	s.	248	278	309	339
5	5	36	65	96	s.	157	187	218	249	279	310	340
6	6	37	66	97	127	158	188	219	250	s.	311	341
7	s.	38	67	s.	128	159	s.	220	251	281	312	342
8	8	39	68	99	129	160	190	221	s.	282	313	s.
9	9	40	69	100	130	s.	191	222	253	283	314	344
10	10	41	s.	101	131	162	192	223	254	284	s.	345
11	11	s.	71	102	132	163	193	s.	255	285	316	346
12	12	43	72	103	s.	164	194	225	256	286	317	347
13	13	44	73	104	134	165	195	226	257	s.	318	348
14	s.	45	74	s.	135	166	s.	227	258	288	319	349
15	15	46	75	106	136	167	197	228	s.	289	320	s.
16	16	47	76	107	137	s.	198	229	260	290	321	351
17	17	48	s.	108	138	169	199	230	261	291	s.	352
18	18	s.	78	109	139	170	200	s.	262	292	323	353
19	19	50	79	110	s.	171	201	232	263	293	324	354
20	20	51	80	111	141	172	202	233	264	s.	325	355
21	s.	52	81	s.	142	173	s.	234	265	295	326	356
22	22	53	82	113	143	174	204	235	s.	296	327	s.
23	23	54	83	114	144	s.	205	236	267	297	328	358
24	24	55	s.	115	145	176	206	237	268	298	s.	359
25	25	s.	85	116	146	177	207	s.	269	299	330	360
26	26	57	86	117	s.	178	208	239	270	300	331	361
27	27	58	87	118	148	179	209	240	271	s.	332	362
28	s.	59	88	s.	149	180	s.	241	272	302	333	363
29	29	60	89	120	150	181	211	242	s.	303	334	s.
30	30	...	90	121	151	s.	212	243	274	304	335	365
31	31	...	s.	...	152	...	213	244	...	305	...	365

This Table is convenient for finding the maturity of Notes.—A note of 60 days, dated Feb. 2, being the 33rd day of the year, as is seen in the Feb. column on a line with 2 in the index, the addition of 60 (including 3 days grace) shows that the note falls due on the 9th day of the year, which will be found, on reference to the month and the index, to be Friday, the 5th day of April.

LIST OF REGISTRY OFFICES

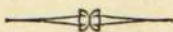
WHERE HELD, AND NAMES OF REGISTRARS,

*Under Proclamation of His Excellency the Governor
General Sir Charles Theophilus Metcalfe, G. C. B.*

<i>Counties.</i>	<i>Where to be held.</i>	<i>Registrars.</i>
Saguenay,	at Les Eboulemens,	Edouard Tremblay.
Montmorenci,	at Chateau Richer,	L. C. LeFrancois, Esq.
Quebec,	in the City of Quebec,	G. H. Ryland, Esq.
Portneuf,	at Cap Santé,	Henry Paul, Esq.
Champlain,	at Sainte Geneviève de Batiscan,	Ferdinand Filteau, Esquire.
Saint Maurice,	at Three Rivers,	C. N. Montizambert, Esq.
Berthier,	at Berthier,	Jean Bapt. Chalut, Esquire.
Leinster,	at L'Assomption,	L. Archambault, Esq.
Terrebonne,	at Terrebonne,	Drummond Buchanan, Esq.
Two Mountains,	at St. Andrew, (with the exception of Isle-Bizarre)	Danl. De Hertel, Esq.
Ottawa,	at Aylmer,	James Finlayson Taylor, Esq.
Montreal,	in the City of Montreal, (with the addition of Isle-Bizarre)—	Edward Dowling, Esq.
Vaudreuil,	at St. Michel de Vaudreuil,	Hyacinthe Fabien Charlebois, Esquire.
Beauharnois,	at Durham,	Dow. K. Lighthall, Esquire.
Huntingdon,	at Laprairie,	Jean Baptiste Lukin, Esq.
Rouville,	at St. Athanase,	Henry Aubertin, Esq.
Chambly,	at Chambly,	Thomas Austin, Esquire.
Verchères,	at Verchères,	Pierre Ménard, Esquire.
Richelieu,	at St. Ours,	Pierre Rémi Chevalier, Esq.
St. Hyacinthe,	at St. Hyacinthe,	Jean F. Tetu, Esq.
Shefford,	at Shefford,	Hiram Sewell Foster, Esq.
Missisquoi,	at Frelighsburg,	Richard Dickinson, Esq.
Stanstead,	at Stanstead Plain,	Charles Anderson Richardson, Esquire.

<i>Counties.</i>	<i>Where to be held.</i>	<i>Registrars.</i>
Sherbrooke,	at Sherbrooke,	William Ritchie, Esq.
Drummondville,	at Drummondville,	William Robins, Esq.
Yamaska,	at St. Antoine de la Baie du Febvre,	Jean Olivier Archand, Esquire.
Nicolet,	at Nocollet,	Joseph Jutras, Esquire.
Lotbinière,	at Lotbinière,	Rémi Seraphin Noel, Esq.
Megantic,	at Leeds,	John Robert Lambly, Esq.
Dorchester,	at St. Marie,	Richard Achille Fortier, Esq.
Bellechasse,	at St. Gervais,	Pantaléon Forgues, Esq.
L'Islet,	at St. Thomas,	The Honble. Antoine Gaspard Couillard.
Kamouraska,	at Kamouraska,	The Hon. J. B. Taché.
Rimouski,	at Rimouski,	Augustin G. Ruel, Esquire.
Gaspé,	at Percé,	Peter Winter, Esquire.
Bonaventure,	at New Carlisle,	Robert Wily Fitton, Esq.

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