chargeable with the debt, &c., above given—is not far short of 135,000, but it is officially set down at 130,000. The continuation of the city outside the limits, which was 10,433 in 1861, is now some 20,000. This shews the total population of what may fairly be called Montreal to be about 160,000. souls.

TORONTO.

ASSETS AND LIABILITIES.

Mr. A. T. McCord, the City Chamberlain of Toronto, reports the debenture debt of the city, at 51st Dec., 1868, at \$2,278,840. The floating liabilities are set down at \$376,831. Together, \$2,655,671. The assets, it is considered, are of the value of from \$1,000,000 to \$1,500,000. It consists, besides its usual civic buildings, principally of extensive water-frontage, and several blocks of ground in the centre of the city. The amount at credit of Sinking Fund, \$178,678, should possibly be from the above liabilities.

RECEIPTS.

The receipts of the year 1868 were \$752.368, but as \$318,277 were received as proceeds of discounts, and \$29,900 for debentures sold, only the balance. viz., \$404,241, should be set down as the year's revenue. The items are:—

Do.	do.	1867 148	323
Do.	do.	1857 to 1866 3	036
		1867 148 1857 to 1866 3	\$308,41
icenses			18,88
larket Fees			7,87
entals of City P	roperty		7,87
entals of City Pewer Rates	roperty		16,58
Rentals of City P ewer Rates Esplanade Arbitr	roperty		5,14

EXPENDITURE.

The expenditures were \$692,209; but deducting \$57,557 for Debentures redeemed and \$243,329 paid to Banks to retire notes discounted, there remains but \$391,323 as the ordinary expenditure, consisting of the following principal items:

	6,209	\$141,808
Salaries		ψ141,000
Administration of Justice		
Board of Health	2,840	
Charitable Grants	5,350	
Fire Department	13,264	
Gas and Fuel	10,486	
Law Expenses	4,544	
Police Department	29,042	
Public Buildings, Gardens, &c	7,590	
Street Repairs, Sidewalks, &c	40,216	
Water Supply	3,735	
		155,778
Jail and Industrial Farm		20,630
Education		29,329
Miscellaneous	,	43,778

The number of ratepayers in Toronto was 15,216, the estimated population 47,019, and the assessed value of property \$28,455,392. These details were kindly furnished by Mr. Carr, the City Clerk, and Mr. McCord, the Chamberlain.

QUEBEC.

The number of rate-payers in Quebec is 12,500; the population is not ascertained. If the population is the same as in Montreal, it would be about 66,000; but it will hardly reach this figure. The value of real estate taxable is \$15,000,000.

The net debt of the city, 1st May, 1868, was \$2,670,000; the annual expenses of the city are \$317,000; the revenues about as follows:—

Assessments, about	\$180,000
Market Revenues	26,000
Licenses	
Waterworks	85,000
Sundries	18,000
•	
	de

\$321,000

\$404,241

These figures are from Mr. Mayor Lemesurier's statement to the City Council in 1868. The later accounts have not reached the writer.

OTTAWA.

The number of rate-payers in Ottawa is 6,179; the population, as given by the assessors, 20,550. With Hull, on the opposite bank of the river, and New Edinburgh, a suburb across the Rideau, it is probably at least 25,000.