CIGARS.

The total consumption of Cigars was 417,708 lbs., a decrease of about 17‡ per cent, of which 12‡ was upon imported Cigars, and 5 per cent on those of Canadian manufacture. The proportions of Canadian and Foreign Cigars used in 1873 were:

PETROLEUM.

The Excise Duty on Petroleum was repealed in February, 1871, up to that date 7,918,761 gallons had been manufactured. Only that taken for consumption is now inspected, but not that exported a full account of the trade in Petroleum for the last fiscal year is not obtainable. The per capita consumption in the Dominion in 1876-77, was

Fir, was Spirits. 1 47 Gallons, Beer 2.61 "
Wine 0.191 "
Tobacco 2.10 Lbs.
Petroleum 1.18 Gallons.

The average consumption of Spirits per capita since Confederation was greatest in Ontario and least in Manitoba; of Beer greatest in British Columbia and least in New Brunswick; of Wine, greatest in British Columbia and least in Ontario; of Tobacco, greatest in British Columbia and least in Prince Edward Island, and of Petroleum, greatest in Ontario and least in Manitoba. For the year 1876-77, the per capita consumption was greatest

MANUFACTURES IN BOND.

These are chiefly Vinegar and Methylated Spirits. Of the former 634,335 gallons were manufactured, in 1876-77, against 592,643 in 1875-76, and of Methylated Spirits 54,595 gallons against 43,595 the previous year; 165,738 gallons of Vinegar, and 1,635 of Methylated Spirits remained in Warehouse on June 30th, 1877, against 82,372 Vinegar and 167 gallons of Spirits remaining on June 30th, 1876.

CULLING TIMBER.

The fees from this source amounted to \$67,127, and the outstanding balance was also reduced from \$38,901 to \$26,813, making the actual revenue derived \$74 216. A regulation has been made forbidding the issue of specifications in future until the fees have been paid. The cost of the Culler's office was \$68,171, \$944 more than was received. The number of Cullers was, by the amended Act of 1877, reduced to 18, at a fixed salary of \$700, and the fees charged were reduced 12½ per cent., 27 cullers were struck off the list, an annuity of \$200 being allowed them.

BILL STAMPS.

There was a further decline in the revenue from Bill Stamps of \$17,991. The following is a statement of Bill Stamps issued on requisition by the Inland Revenue Department, for the year ended 30th June, 1877:—

.	cts.	8	8	8	11	17
Total.	\$ cts.	32,520 00	8,180	11,685 00	161,914 17	\$216,179 17
88		:			2,539	2,539
\$		200		100	4,358	4,658
₩.	100	200	200	008	16,878	18,778
50 Cents.	300	1,800	2,100	4,000	31,549	39,640
20 30 40 50 Cents Cents Cents Cents	300	1,000	1,000	2,300	20,943	25,543
30 Cents.	800	6,000	1,500	4,000	58,579	68,379
20 Cents.	200	10,000	4,500	2,000	53,069	73,069
10 Cents	1,000	15,500	11,500	7,000	73,648	108,648
9 Cents.		45,000	13,000	16,000	213,365	287,365
8 Cents		1,000	1,000	1,000	20,523	23,523
7 Cents.			1,000	1,000	17,413	19,413
6 7 8 9 Cents. Cents. Cents. Cents.		110,000	20,000	27,000	356,510	513,510
5 Cents.	1,000	5,000	10,000	4,500	62,644	73,144
4 Cents.		1,000	2,000	1.500	22,828	30,328
8 4 5 Cents. Cents. Cents.	5,000	290,000	45,000	37,000	541,795	918,795
2 Cents.	2,000	170,000	2,000	7,500	200,096	384,598
1 Cent.	3,000	185,000	6,000	11,000	234,384	439,384
Supplied to 1 2 Distributors, Cent. Cents.	In Manitoba .	To Post Office Department 185,000 170,000	InNovaScotia	In NewBruns-	In Ontario and Quebec. 234,384 200,096	Grand Total 439,384 384,598