

days' work per claim done within 6 months, when a mining license is granted upon payment of \$10.50 per acre. The license is renewable annually for the same fees.

Mining operators must make annual returns to the Minister. Taxes are payable on annual profits at rates graduated up from 3 p.c. A mining inspector is appointed in each mining division for the administration of the mining laws and regulations.

Ontario.—Ontario owns and administers for mining purposes, through her Department of Mines, all the Crown lands within her boundaries, except Indian lands, which are under the Dominion Government. Mining lands are subject to the provisions of the Mining Act, c. 45, R.S.O. 1927. Title is a grant in fee simple, except in forest reserves, where the lands are leased. A resident mining recorder is appointed for each mining division created in the mineral areas. There is a tax on mining lands of five cents per acre per annum. Other taxation is on the net profits, the rate being 3 p.c. up to \$1,000,000; 5 p.c. from \$1,000,000 to \$5,000,000, etc. The first \$10,000 of profit is exempt. There is no apex law, all claim boundaries extending vertically downwards. Disputes are settled by the Recorder, or, on appeal, by a specially constituted mining court.

A miner's license is necessary to stake out or acquire Crown lands for mining purposes; fee \$5.00 per year for an individual; for companies, \$100.00 on each million dollars capital. The holder may stake out for himself three claims in any and every mining division, and six additional for not more than two other license-holders. A mining claim in unsurveyed territory is a square of 20 chains to a side (40 acres) with lines N-S and E-W astronomically. Where land is subdivided into lots a claim may be an eighth, a quarter or a half lot, *i.e.*, up to 50 acres.

There are special provisions regarding petroleum, natural gas, coal and salt on the James Bay slope, where these substances may be searched for under authority of a boring permit. A total of 1920 acres may be taken up by an individual in blocks of 640 acres.

Manitoba.—Most of the public lands of Manitoba are held and administered by the Dominion Government. Mining lands and rights are secured by leasing from the latter through the Mining Lands Branch, Department of the Interior, after certain duties and requirements have been fulfilled, as per the preceding statement on Dominion mining laws and regulations.

The Legislative Assembly of Manitoba enacted "The Mines Act" (c. 128 of the Revised Statutes of Manitoba, 1913). In 1927 section 42 of this act was amended. In 1928 an order in council of the Provincial Government put into force "Rules under the Mines Act", which govern such things as ventilation, sanitation, care and use of explosives, protection and general mining operations. A Chief Inspector of Mines was appointed by the Province in November, 1928, to enforce these rules. In the spring of the same year a Department of Mines and Natural Resources had been created in the Province. A Minister of the Crown was named to administer the Department and a Commissioner of Mines appointed.

Dominion Mining Recording Offices are located at Winnipeg, The Pas, and Cold Lake. A representative of the Supervisory Mining Engineer, Department of the Interior, is stationed at The Pas, Manitoba.

Saskatchewan.—The natural resources of this province are administered by the Dominion Government, but the Saskatchewan Mines Act (c. 178, Revised Statutes of Saskatchewan, 1920, and amendments), provides for the competency of