all other places within the British Empire on Dec. 25, 1928. On May 24, 1929, penny postage became effective to France and, on Dec. 25, 1929, was extended to all places in South America. On July 1, 1930, the rate to other Postal Union countries was made 5 cents for the first ounce and 3 cents for each succeeding ounce. On July 1, 1931, a special revenue tax imposed by the Government for the purpose of obtaining additional revenue, came into effect on letters addressed to places in Canada, throughout the Empire, to France and to North and South America generally, making the rate in these cases 3 cents for the first ounce and 2 cents for each succeeding ounce.

The Post Office Department is administered by the Postmaster General. Besides the several administrative branches at Ottawa, the Dominion is divided into 15 districts, each in charge of a Superintendent of Postal Service. The Canadian system embraces a territory more extensive than that served by any other system, excepting those of the United States and Russia, though the sparsity of population and the comparative lack of development make inevitable a peculiarly difficult and expensive service.

Rural Mail Delivery.—A system of rural mail delivery was inaugurated in Canada on Oct. 10, 1908, limited at that time to existing stage routes, persons residing on such routes being entitled to have mail boxes put up in which the mail carrier was to deposit mail matter and from which he was to collect mail matter and carry it to the post office. As a consequence of the public approval of this scheme, new Regulations, taking effect on April 1, 1912, made all persons residing in rural districts along and contiguous to well-defined main thoroughfares of one mile and upwards eligible to receive their mail in this manner, while couriers on rural mail routes were also required to sell postage stamps and take applications, and accept money, for money orders and postal notes. The result has been an increase in the number of rural routes from approximately 900 in 1912 to 4,315 in 1932, having 235,755 mail boxes as against approximately 25,000 in 1912. The establishment of these routes has been an important factor in the amelioration of the conditions of Canadian rural life.

Statistics. —Tables 80 to 82 show the number of post offices in operation in Canada in the latest six years, the gross revenue in all offices collecting \$10,000 and upwards in 1931 and 1932, and the net revenue and expenditure of the Department in various years since 1890.

¹Revised as to financial transactions by H. E. Atwater, Financial Superintendent, Post Office Department.

Province.	1927.	1928.	1929.	1930.	1931.	1932.
Prince Edward Island Nova Scotia New Brunswick Quebec Ontario Manitoba Saskatchewan Alberta British Columbia Yukon Northwest Territories	130 1,778 1,113 2,463 2,614 817 1,428 1,195 867 20 15	128 1,771 1,114 2,514 2,604 817 1,428 1,200 866 20 15	127 1,770 1,079 2,528 2,528 2,586 816 1,423 1,189 876 20 16	126 1,762 1,062 2,519 2,575 815 1,430 1,191 892 20 17	125 1,751 1,041 2,516 2,576 818 1,48 1,224 890 21	116 1, 673 1, 023 2, 451 2, 522 781 1, 424 1, 200 905
Totals	12,440	12,478	12,430	12,440	12,427	12,133

80 .- Number of Post Offices in Operation, by Provinces, Mar. 31, 1927-32.