days and 25 days' work done on each claim within the year. Mining rights are granted by mining licence, renewable annually upon payment of \$10 per claim.

Fuel.—Royalties are 10 cents per long ton on coal and 5 p.c. on the value at the well's mouth for petroleum and natural gas.

Quebec.—Administration.—Minister of Mines, Quebec. Information and statistics on mining operations and geological explorations are to be found in the Annual Report of the Quebec Bureau of Mines. A mining inspector is appointed in each mining division for the administration of the mining laws and regulations. Legislation.—Quebec Mining Act (c. 80, R.S.Q. 1925) and amendments. In townships the Crown retains full mining rights on lands granted subsequently to July 24, 1880, and gold and silver rights on lands granted previously to that date. All mining rights belong to the Crown in most of the seigneuries.

General Minerals.—Miner's certificate good for calendar year; fee \$10. Claims.—five claims of 40 acres each; must be recorded and 25 days' work per claim done within 12 months; a mining licence renewable annually is granted upon payment of \$10 recording fee per claim and 50 cents per acre. Mining rights can be purchased as a mining concession for \$5 per acre for superior minerals and \$3 per acre for inferior minerals. Operators must make annual returns to the Minister. Taxes are payable on annual profits at rates graduated from 4 p.c. up.

Ontario.—Administration.—Department of Mines, Parliament Buildings, Toronto. A resident mining recorder is appointed for each mining division. Legislation.—Mining Act (c. 45, R.S.O. 1927); applies to all Crown lands except Indian lands. Title is a grant in fee simple, except in provincial forests, where mining lands are leased. There is no apex law, all claim boundaries extending vertically downwards. Disputes are settled by the recorder, or on appeal, by the judge of the Mining Court of Ontario.

General Minerals.—Annual miner's licence—fee \$5 for an individual; \$100 on each million dollars capital for companies; holder permitted to stake three claims in any and every mining division for himself and six additional for other licence holders, but not more than three for any individual licensee. Claims—in unsurveyed territory 20 chains square (40 acres) with lines N.-S. and E.-W. astronomically; in surveyed territory an eighth, a quarter or a half lot, i.e., up to 50 acres. Taxation—5 cents per acre per annum on patented and leased mining lands with an area of 10 acres or over in unorganized territory; on net profits, with \$10,000 exempt, 3 p.c. up to \$1,000,000, 5 p.c. from \$1,000,000 to \$5,000,000 and 6 p.c. on the excess above \$5,000,000.

Fuels.—Petroleum, natural gas, coal and salt on the James Bay slope may be searched for under authority of a boring permit. A total of 1,920 acres may be taken up by an individual in blocks of 640 acres. Certain areas have been withdrawn from staking.

Manitoba.—Administration.—Director, Mines Branch, Department of Mines and Natural Resources, Winnipeg; mining recorders' offices at Winnipeg and The Pas. Legislation.—The Mines Act (c. 27, 1930) and regulations thereunder.

General Minerals.—The regulations follow closely those summarized for Dominion lands in Subsection 1, except that: not more than three claims, may be staked for any one licensee, and not more than nine altogether by one person in any year in any mining division; and representation work required is 25 days' work per year for 5 years for which purpose nine claims may be grouped.