GLOUCESTER CATHEDRAL.

In Readiness: Very Rev. the Dean and Rev. Canon St. John.
Holy Communion: Sundays and Wed. at 8; Tues. at 10.
Mid-day Prayer: Daily, 12 noon. Sundays, 12 noon.
Evening Prayer and Anthem for the ensuing Week.
Sun. Morn.—Preacher: Prebendary Hall, M.A., Vicar of Kingsclere. Eve.—Preacher: Rev. Canon Kent, Vicar of Ulcombe, St. Alphege, Canterbury, and Bishop's Preacher.
Aftn.—Tues. in F. Mag. and Mend. Benedicite. Preacher: Rev. Minor Canon Lloyd.
Eve.—Service in the Nave. 7.30, Preacher: Very Rev. the Dean.
Mon. Morn.—Gibbons in F. Litany and Athanasian Creed. Eve.—Stainer in F. Evening Prayer now by Cruden—Sergeant.
Tues. Morn.—Stainer in E flat. He that shall endure—Mendelssohn.
Even.—Stainer in E flat. O for a closer walk—Myles Foster.
Wed. Morn.—Plain.
Even.—Plain.
Thu. Morn.—Clarke in E. O Lord, my God—Wesley.
Even.—Clarke in E. Lord, what is man?—Wesley.
Fri. Morn.—Clarke in F. 130, 132—Hymn II.
Even.—Russell in A. Lord, how are my adversaries—Russell.
Sat. Morn.—Attwood in F. Litany and Athanasian Creed.
Even.—Stainer in F. Lord, how are they increased—Kent.
Evening in F Sharp Minor.

TIDE TABLE FOR THE PORT OF GLOUCESTER

For Week Commencing Sunday, March 27.

	Morn. Tides. H. M.	Morn. Height. Ft. In.	Aftn. Tides. H. M.	Aftn. Height. Ft. In.
Sunday	7 23	8 3	7 45	8 1
Monday	8 7	8 2	8 31	7 11
Tuesday	8 47	7 8	9 17	7 3
Wednesday	9 31	6 11	10 7	6 11
Thursday	10 17	6 7	10 57	6 15
Friday	11 7	6 11	11 51	7 3
Saturday	11 58	7 3	12 46	7 8

The tides are calculated from Greenwich mean time and the height for the tide nearest mid-day. If local time be required subtract ten minutes.

Births, Marriages, and Deaths.

*** We are continually asked to omit announcements of Marriages, &c., because they are not free of charge. This rule requires substitution is not complied with. We are always willing to insert such announcements, but should be obliged if we may omit the names and addresses of the parties seeking the same are duly attached.

BIRTHS.

Flicker.—March 18, at Dean Close School, Cheltenham, the wife of the Rev. Dr. Flicker, of a daughter.
Fry.—March 17, at Ellesfield House, Gloucester, the wife of John James Cross, of a son.
Gibbs.—March 20, at Longford-street, Gloucester, the wife of Walter Gibbs, of a daughter.
Hall.—March 14, at 28, Eastgate-street, Gloucester, the wife of Anthony Johnson Hall, of a son.
King.—March 21, at 15, Westgate-street, Gloucester, the wife of Walter H. King, of a son.
Oram.—March 14, at 3, Weston-road, Gloucester, the wife of J. T. Oram, of a daughter.
Robins.—March 12, at Lacey Villa, Brook-street, Gloucester, the wife of W. H. Robins, of a daughter.
Sole.—March 18, at Public School House, Sharpness-dock, the wife of J. W. Sole, of a son.
Whitehouse.—March 15, at Dursley, the wife of Francis H. Whitehouse, of a son.

MARRIAGES.

Avery Tyler—March 15, at St. Stephen's Church, Chelterham, by the Rev. Jennings, George Hayden Avery, to Alice Louisa Tyler, both of Cheltenham.
Jones—Bowen—August 6, at Rio Janeiro, Lieut. Charles Jones, R.N., to Ethel Mary, eldest dau. of Rev. Dickinson, Albert Bowen, son of William Jackson Bowen, Gloucester, to Isabel, second daughter of Michael Bourke, Melbourne, Australia.
Lane—Hancock—March 21, at Frampton-on-Severn, by the Rev. C. Slake, William Edward Long, of Essington, to Sarah Louisa, second daughter of Charles Hancock, of Frampton-on-Severn.
Smith—Sutton—March 24, at the Brunswick-road Chapel, Gloucester, by the Rev. J. E. Batten, Frank, only son of Mr. Charles Clements Smith, of Gloucester, to Ethel, only daughter of J. Slatter, of Charlescroft, Gloucester.
Stephens—Hall—March 19, at Christ Church, Gloucester, by the Rev. A. Pleasant, Arthur William Stephens to Mary Ann Pfeiffer, third daughter of J. Poulton, both of Gloucester.

DEATHS.

Bayliss.—March 12, at Webley Almshouses, Corpus Christi, Worcester, Ann, Mrs. Eliza Bayliss, aged 79 years.
Bawen.—March 22, at Wotton Asylum, Gloucester, Edwin Bowen, aged 85 years.
Brown.—March 24, at Rose cottage Hospital, Elizabeth Ann, widow of Thomas Brown, aged 78.
Buckeridge.—March 22, at The Moat, Cheltenham, Mary Comfort, widow of the late Charles Buckeridge, of Elton, Westbury-on-Severn, aged 82 years.
Burbidge.—March 19, at Westbury-on-Severn, Florence Mary, daughter of John and Ellen Burbidge, aged 3 years and 10 months.
Carwardine.—March 19, at 15, St. James's-place, Cheltenham, Miss Mary Carwardine, aged 82 years.
Clayton.—March 15, at The Grange, Goodrich, near Ross, Thomas Clayton, aged 48 years.
Cole.—March 18, at Tewkesbury, Gloucester, Annie Charlotte Cole, aged 17 years.
Davis.—March 15, at the Tanyard, Ross, Eliza Davis, aged 5 years.
Dewey.—March 13, at Hare-lane, Gloucester, Daisy Willis Dewey, aged 1 year.
Dowding.—March 16, at 38, Moreton-street, Gloucester, Sarah Dowding, aged 38 years.
Dunkerton.—March 19, at The Moat, Southfield, Hanley, relict of the late Henry Dunkerton, late of Hanley, aged 80 years.
Gwynnett.—March 24, at 13, Greenhill Parade, Kingsholm, Jane, widow of John Gwynnett, late of Southend, aged 78 years.
Perkins.—March 12, at Church-street, Ross, Leonard, son of John Perkins, aged 7 years.
Gardiner.—March 21, at Fairfield, Cheltenham, at an advanced age, sarah, widow of the late George Gardiner.
Lewis.—March 21, at Ford, near Ross, Lewis Westgate, infant, eldest son of Lewis Westgate, Elizabeth, wife of James Gwynn, aged 29 years.
Harris.—March 22, at 35, Sussexparade, Cheltenham, Mrs. Catherine Hanson, aged 84 years.
Hooper.—March 21 at Melbourne House, Gloucester, Samson James Hooper late of Ancoats-lane, aged 82 years.
Jackson.—March 21, Mary Ann, wife of Edwin Little, of Lydbrook, in her 60th year.
Jones.—March 18, at 3, Cross-street, New Jersey-road, Gloucester, Emma Marchant, aged 50 years.
Marden.—March 15, at Victoria-villa, East-street, Tewkesbury, Alice, eldest son of Edwin and Ellen Marden, in his 23rd year.
Dyke.—March 24, at Sandhurst-lane, Gloucester, Trevor Cecil Owen, aged 5 months.
Parker.—March 2, at Torbay, Gloucestershire, Robert Clark Paul, aged 77 years.
Price.—March 20, at his residence, 3, Bell-lane, Gloucester, William Henry Price, aged 63 years.
Rogers.—March 20, at Prestbury-court, Cheltenham, Annie Maria Pallman, aged 7 months.
Robinson.—March 21, at 11, Lansdown-parade, Cheltenham, Mary Robinson.
Sawyer.—March 20, at 109, Norwich-road, Ipswich, Emily, wife of Frederick H. Sawyer, and only daughter of the late Charles Lance of the city, draper, in her 35th year.
Savage.—March 21, at Hilary-place, Cheltenham, John, son of Robert and Charlotte Savidge, aged 4 years and 7 months.
Sydney.—March 18, at Merrivale-villa, Ashfield, Ross, Mrs. Sydney, aged 74 years.
Tomkins.—March 17, at The Wheatsheaf, Bishop's Cleeve, William Hugh, son of William Polson and Kathleen Maude Tomkins, aged 7 months.
Thomson.—March 17, at 12, Brunk-street, Gloucester, Elizabeth, widow of the late Thomas Thomson, aged 81.
Tugwell.—March 15, at his residence, The Retreat, Little Witcombe, Hampden, and of the late Mr. Humphry Tugwell, aged 87 years.
Walker.—March 21, at 1, Cambridge-terrace, Cheltenham, Mrs. Elizabeth Walker, aged 71 years.
Wilson.—March 21, at Cheltenham, Norton, the residence of her son-in-law, Mary Ann, widow of the late Arthur Wilson, of Cheltenham, aged 92 years.
Wright.—March 22, at Wotton Asylum, Villa, Tewkesbury, William Wright, son of brother of Mr. T. White, auctioneer, of this city, aged 74 years.
Williams.—March 25, at Wotton Asylum, Gloucester, Amelia Williams, aged 58 years.

Mourning Cards.—The largest selection in Gloucester of latest patterns, artistic, and appropriate designs, at the *Journal* Office.

DRESSMAKING.

ENLARGEMENT OF DEPARTMENT
SPECIALITIES:
Very Best Style and Workmanship;
Perfect Fit; Moderate Charges.
Ladies are respectfully desired to give their Orders early, before the rush of the Season.
NEWEST SPRING DRESSES.
LANCE'S,
3, 5, & 19, Westgate St., Gloucester.

LOCAL SHARE LIST.

[Corrected to this date.]

Capital & Counties Bank	Latest Paid. Quotations. 25 35 to 36	Last Dividend.
County of Gloucester Bank	100... 99 0 / 61 to 65	3½
	20 and 5s. 6d. less	
National Provincial Bank	75... 10 10 / 43½ to 44½	1 ...
Ditto	60... 12 0 / 50 to 51	1½
Bristol and West of England Bank	70... 7 12 / 172 to 194	7½
Midland Railway Ordinary Stock	100... all ... / 156½ to 158½	... 7½
North Western Railway Ordinary Stock	100... all ... / 157½ to 157½	7½
Shareport New Docks Ac.	100... all ... / 11 to 12	Nil.
Gloster Railway Carriage and Wagon Company	47... all ... / 42 to 43	3½
Ditto	100... all ... / 100 to 105	Nil.
Stroud Brewery Ordinary	100... all ... / 50 to 55	2½
Ditto 7½ Preference	100... all ... / 105 to 110	7½
Ditto 12 Debentures	100... all ... / 135 to 140	12
Gloucester Gas Company Ordinary Shares	5... all ... / 7 to 7½	7½
Ditto Preference Shares	5... all ... / 4½ to 4½	4½
Malleable Iron Works Preference	10... all ... / 12 to 13	Nil.

*** are Sellers of
50 Hilliers Bacon Curing Company's Shares (offers).
Vale of Evesham Jam Shares (offers wanted).
5 Arnold, Forrest's Ordinary (new) Shares (offers).
10 Stroud Brewery, 187, 11 Shares at 34½.
20 Cheltenham Brewery Ordinary Shares at 34.
£500 Cheltenham Brewery 4½ Debentures at par.
*** are Buyers of
Stroud Brewery 7½ Debentures.
10 Arnold, Forrest, and Cox Ordinary Shares at 10½.
10 Cheltenham Brewery Preference Shares at 6.

RUEGG AND MAY,
Stone and Brass Rubbers,
ELDON CHAMBERS, GLOUCESTER; AND AT STROUD.

The Lalcow Commission adjourned for five weeks yesterday.

The Rev. Robert Sanders, vicar of Croydhorne, near Pershore, died on Thursday, in his 82nd year.

Count Bodho Eulenburg has accepted the Presidency of the Prussian Ministry vacated by Count Caprivi.

As a result of the miners' strike in Durham shipplates have gone up in a week from £5 12s. to £5 15s.

GLOUCESTER DISTRICT NURSING SOCIETY.

ANNUAL MEETING.

The annual meeting of Gloucester District Nursing Society was held at the Board-room of the General Infirmary on Thursday afternoon. The Very Rev. the Dean of Gloucester presided, and there were also present—the Revs. Canon Maddy, A. C. Eyre, S. E. Bartlett, and W. H. Sylvester Davies, Dr. Bathen, Mrs. Bathen, Mrs. Lucas, Miss Lady Guise, Mrs. Spencer, Mrs. Barwick Baker, Miss Fryer, Mrs. Medland, Mrs. A. Hoskins, Mrs. Wright, Mrs. Parker, Mrs. Scobell, Mrs. Child, Miss Brooke-Hunt, and others.

The Chairman opened the proceedings by calling on

The Rev. A. C. Eyre to read the annual report. This was as follows:—In the ordinary course the annual report the executive committee would remind the subscribers and the public that the Gloucester District Nursing Society provides the services of trained nurses for the sick poor and other patients at their own home, and endeavours to instruct the relations and friends of the patients in the supplementary the nurse's labours. It is well to repeat that it is the principle of the society not to charge for its nursing services. The following statistics will show the Society's work for the past twelve months:

	1886.	1887.	1888.	1889.	1890.	1891.
Applications to the superintendent to nurse	232	238	290	348	471	560
Ex medical men	72	83	77	94	98	133
By clergy and ministers	34	41	41	49	57	71
By district visitors	34	45	47	59	85	95
By patients	92	96	90	146	231	261
By nurses				8	21	36
Forwarded	232	238	290	348	471	560
Discharged	153	167	185	224	300	361
	4040	4044	4374	5332	4725	9604

The above figures, 560 applications, 325 persons nursed, 9,154 visits paid, and the total expenditure for nursing services, while the fact that 365 applications have been received from patients during the year shows that the poor have an unabated confidence in the aid rendered them through the agency of skilled nursing. Testimony from patients, their friends, medical men, clergy, district visitors, poor-law guardians and others, not only assures the Committee that the Society is doing its most beneficent work in Gloucester by meeting a great and pressing want among the poor and suffering poor, but encourages them in an earnest appeal for assistance, so that the good work may be continued. The officers and efficient services have been rendered by the Superintendent, Miss C. A. Evans, and her two colleagues, throughout the year and cordially recognised by the committee. For a short time they were assisted in their excellent work by a lady probationer, whose health, unfortunately, did not allow of her continuing in the Society. The experience of seven years convinced the committee that there was a strong need for extension of the Society's area of operation, as well as for any meeting its subdivisions; and they have prepared a scheme for nursing, at certain charges, patients in the Cheltenham district, on the same independent paid system. This scheme was sanctioned in October at a special general meeting of the subscribers—when the committee were empowered to engage an additional nurse—several supporters of the Society undertaking to contribute for the first year at any rate, towards the extra expenses of the arrangement. Should any difficulty arise, the Society was in no way whatever to interfere with or check the "first, object of the Society," viz., nursing the poor. The payments received from patients will, it is hoped, enable the Committee to carry out other proposed nursing among the poor. The Committee are grateful to all helpful friends who have assisted them during the year, sympathy of the public, and plead most earnestly for the extension of subscriptions and donations, especially the skilful nursing of many a poor sufferer. The Society is managed by a General Committee appointed at the annual meeting of members, assisted by an Executive Committee, which meets every month.

The Rev. Canon Maddy then gave a summary of the accounts for the year. He said the total expenditure were the salaries of the superintendent and nurses, amounting to £113 1s. 8d.; chemists' bills and cost of other necessaries, amounting to £25 7s. 4d.; rent and rates to £27 1s. 9d.; tradesmen's bills, etc., to £24 18s. 8d.; the total expenditure being £191 12s. 5d. On the other side of the account they commenced with a balance of £63 1s. 3d. The rents, etc., were more—£129 19s. 5d.; the donations, £19 19s. 10d.; subscriptions, £50 10s.; collections, £3 3s. 6d.; fees, £7 0s. 6d.; subscriptions, £33 17s. 3d.; donations, £3 3s. 6d.; and subscriptions, £1 1s. 6d.; and with drawn from capital account, £17 19s. 3d. The receipts amounted to £191 12s. 5d. of £62 5s. 3d. had been exhausted and they had with-drawn £17 19s. 3d. from the Bristol and Gloucester Bank and therefore their actual years income was only £144 6s. 2d. The expenditure was £191 12s. 5d. The subscriptions in the previous year were £153 2s. 3d., this year they were only £149 12s. 3d. The donations were this year £19 19s. 10d., last year £3 3s. 6d. The collections in the previous year were £33 2s. 3d., this year they were only £3 9s. 3d. The donations were this year £19 19s. 10d., last year £3 3s. 6d. There was, however, a most satisfactory increase in the number of the sick poor who had received the aid of £15 19s. 9d. as against £3 18s. 9d. There was also an increase in the number of applications, which he believed the greatest economy was practised, and that they were not in the world, as it was, at the present satisfactory basis they must have a clear income of £35 a year. He was glad and encouraged to believe they would get that if the necessity was there, but they had to face a deficiency of £47. Maddy said there were three items in this, and one of these had been relying on the sum of £12 10s. He hoped, however, these items would always remain, and he was encouraged by the generous gift of £12 10s. left to the Society would, unless they got into the miserable state of wanting money, always be finished and be counted on. He was sorry to say that the fees were as follow:—£22 0s. 9d., £25, £4 10s., and the largest amount in the accounts was £7 0s. 6d., being £25 19s. 9d. They were thus in a little better position than last year, the deficit being £47 1s. 3d.

The Dean said the reports read to them presented to them the business of the committee for the year, but he might be allowed to say that hope put depressed, and it looked this year as if they had a deficit, and would see that there was a gradual increment in the expenditure and a decrease in the income of the Society during the year, and thus show thirty-seven years of the work, the Dean proceeded to speak of the causes of depression. Why did not people come forward more liberally than they did? They gave in acts of fads—philanthropic fads, religious fads, political fads, literary fads, and fads of amusement, and sometimes individual, and was apt to look on the fads of General Booth on the one hand and the fads of the Salvation clarlatans on the other with a good deal of suspicion, and it looked as if they had put all their money into the fund that anything was worth his support. Their Society, which was a comparatively new departure, was under the influence of this idea. The Society was, however, no fad, and they would eventually come out of it. There was a steady objective work. He would like to say that it would be a very great help to them if the Governors of the Infirmary could see their way to giving the Society a small sum. It was only an annual subscription of £1 1s., but it was a recognition which would be of great help to them. He was glad to see the Society was being copied in many in similar work. Those who took up the question of nursing in Gloucester had taken up a work which was fad dists, but what a noble work had been done! Having acted on the advice as pastors of the parishes, he was not discouraged as to the state of their Society. The Society brought incalculable benefits to the suffering poor and the sick poor, and the contributions in which it was helpful and useful. The Dean referred to the deputation to the Mayor (at a public meeting (as mentioned in the report) in terms of considerable eulogium, and also expressed the hope that they might soon be in a position to send nurses into the villages, where there would be a great benefit to the hard-worked doctors. He suggested that benefit societies might take the matter into consideration and see what help they could render in the work. He was sorry that the Society was not in a position to do more, but they had the confidence of the public, and that it would rank amongst certainly the most blessed of all institutions for the relief of the suffering poor, and as the brightener of those grey and cold lives of many poor of humanity who dwelt at their gates. (Applause.)

The Rev. W. H. S. Davies proposed and Major Knox seconded a resolution, which was carried, re-elected the following officers:—President, the Right Rev. the Lord Bishop of the Diocese; vice-presidents, Dr. Cheltenham, the Dean, the Rev. A. C. Eyre; and treasurer, the Rev. Canon Maddy. Mrs. Birchall and Mrs. Wm. Knowles were added to the committee.

Dr. Bathen, being asked by the Dean to speak a word of encouragement, said he rose as a fadist, because he held that no one who was not a fadist would ever be found doing good. Keenly balanced minds, which knew nothing of fads, might be very charming, but they were absolutely useless for philanthropic work. Dr. Batten went on to express the opinion that the foremost resolution at a meeting of that kind ought to be one of thanks to those who had given their services to the Society. He paid a compliment to Miss Fryer, saying that it was due to her that the Society existed on such a good basis. He expressed the hope that the committee would continue to the nurses, whose work was more unselfish, loving, and Christlike than that of any other fads. He was pleased that little by little the Society was taking of the work which the Society had recently taken up. There were cases in which they would not know what to do with a nurse for 24 hours, but they had found that there was a feeling very helpful. He said that there was no clashing or jealousy between the Society and the Infirmary. Where was, however, a difficulty arising when people were so pleased with the skilled services which the Society provided that they wished to which could not be provided to move to the hospital. But there was no difficulty in the Society. He prayed that the warmest thanks of the meeting be given to the nurses and to the Dean.

This was heartily adopted, and the meeting concluded with a vote of thanks to the Chairman, moved by Major Knox.

Late Correspondence.

CATHEDRAL RESTORATION FUND.

Dear Sir,—Kindly allow me space in your columns to make a second communication to the diocese on the subject of restoration.

Our appeal was issued shortly before Christmas. We asked for £6,000; we have now in hand £3,000, and we need the other £3,000 before we can begin. *You asks Dearie?* It would indeed be an honourable record for the diocese to have completed the work of the great festival of the Christian year before the second Easter Sunday, and it is my wish to place the keys of the Dean and Chapter I, for one part, could make this announcement on the approaching 25th of April.

Now we are without a prospect of doing so, if the subscriptions are less than 150 ladies and gentlemen, who no doubt have our appeal under their consideration, would kindly and generously respond to it.

On the part of the Chapter I may venture to state that as soon as the sum of £3,000 is in our hands we shall at once approach the restoration of our beautiful Lady Chapel, the work of which is in a state which is not a protection to the interior, but as (in our architect's opinion) it would be a great saving of money to do this announcement on the approaching 25th of April.

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Our appeal may be seen in nearly all the banks of the county.

I am, dear sir, faithfully yours,
J. W. SHERINGHAM,
Archdeacon (Treasurer).

Cheques to be crossed "County of Gloucester Bank."

The sixth list of subscriptions will be issued on the 2nd April.

THE COUNTY COUNCIL REGISTER.

Sir,—At the last meeting of the Gloucestershire County Council, reputed to be the shortest of all the meetings of the County Council Elected Members, it was decided that the work should be by the extension of the Cheltenham Municipal boundary, and the remarks made would lead one to hope that the contested electoral divisions were satisfactory and that there was no need for improvement.

From a list of the 60 divisions showing the registered number of electors in 1891 and 1892 it appears (1) That there is an increase of just 3,000 electors, and this accounts for the absolute fitness of the division. (2) That the number of electors in a division vary from 570 to 2,244, such disparity of representation is not only unjust, but (3) That the smallest divisions number 3,550 electors, returning five Councillors; whereas the five larger divisions, with 2,000 electors, returning the same number of councillors. (4) There are three divisions with more than 2,000 electors, and the average is about three with over 2,000 each.

Upon such an inquiry as these, I venture to think a fair and satisfactory representation of the people on the Council cannot be obtained.

Yours faithfully,
A CONSTANT ELECTOR.

March 26th, 1892.

[Our correspondent sends us the county register to which he refers, but our space will not allow of its reproduction. Editor *G.J.*]

THE RATING MACHINERY BILL, 1892.

Sir,—We have received a copy of this Bill, and find it is a very comprehensive one. It is a Bill to exempt machinery from being taken into consideration in assessing manufactories for rating purposes. It also provides that "questions have from time to time arisen as to how far machinery is to be taken into consideration in the assessment of the rateable value of the premises in which any trade, business, or manufacture is carried on." The Bill proposes to put an end to the whole present position of the question, as in all recent cases the Hight Court has ruled that the machinery must be rated as to be rated upon the net annual rent they might reasonably be expected to fetch if let as a tenant from year with their machinery and appurtenances, and not upon the mere buildings, with power attached capable of having machinery and appurtenances put in, and the rent they might fetch if let as a tenant, or beneficial occupation. If there is any question as to what is part of the land, the law has been, manufacturers should take a case to the House of Lords, and should not rely upon the Bill and legislation to escape their proper liability to contribute to local taxation.

The enacting section of the Bill would exempt from rates to local taxation, and from the Income Tax, machinery, boilers, and shafting, and as the Bill is clearly drafted they will probably be exempt from rates as to what (if any) machinery beyond these items will be rateable.

Within the last few years the Government has contributed more than the Exchequer in aid of local rates, and has thereby practically admitted that manufactures should bear a larger share of the cost of local government. The machinery which is exempt from rates and local taxation, and contribute to local taxation—one between the land and buildings, and the other between the land and buildings, and trade, which is exempt by special enactment, legislation, and the Exchequer, and the Income Tax payers should be called upon to show that the taxation of these machinery is an appreciable burden on the trade.

We have not access to all the capital and revenue accounts, but we have seen a copy of one of the printed accounts of limited liability companies to shareholders, which we have recently issued, manufactories in a certain union, and the manager of the largest concern has written a letter to the local papers stating that it is discouraging enterprise to have the capital invested in the concern expended £10,000 expended on machinery. The figures of £15,000 expended on machinery, and debentures paid amounting to £26,333, and debentures paid £176,750, on which about £3,862 was paid in interest. The total dividends and interest upon debentures amounted to £15,872. The capital invested in the land, buildings, and machinery was £122,659, and a reserve fund of £12,000 and a balance of £1,000.

The maximum rateable value upon this outlay is as follows:

Freehold land, buildings, and machinery, £122,659 at 5	£6,141
Rent of leasehold land	529
Total rateable value	6,669
Less rents received	110
Rateable value of works	£6,559

The rates at 5s. in the £ upon this rateable value will amount to £1,638, which may be divided as follows:

Land, building, engines, boilers, &c.	£1,263
Rents received, £110 at 5s. in £	27
R.V., rates at 5s. in the £ thereon	5
or 14 ½ on £30,000	375
Total	£1,638

The amounts of this company do not enable us to form an opinion as to the rates, but it is better to the company's accounts. But there are other charges upon the capital invested in the buildings and machinery, and the following figures, which probably include additions and improvements, appear in the accounts for the same year:

Repairs to shops and premises	£2,320
Repairs to machinery	3,231
Depreciation of buildings and machinery	2,055
Total	£7,595

The foregoing figures show conclusively that, as regards this company, the rates upon the machinery are *comparatively nothing to them*, while the reduction in the assessment of the machinery would increase the taken into consideration is of very appreciable benefit to the trade and the ratepayers.

We admit that this company has a smaller proportion of machinery than certain other classes of manufactories, and they have a smaller rate than the total of land buildings and machinery. We have known cases where the rates have exceeded the equivalents of the total. Manufactures can show from their books whether or not their machinery being rated will be an appreciable burden upon them, and they should not be slow to do so. We believe that this Bill is seriously considered. We can quote Union as an example of a town which has been progressive in assessing manufactories for the past ten years without dispute. If the Bill is passed it is estimated that the rates in these Unions will be increased by 4d. in the £. The increase in rates from the Exchequer amount to about 4d. in the £ also. Thus, if this Bill is passed, the whole benefit from the increased Exchequer grant will be taken from the pockets of the manufacturers, and the other ratepayers will obtain no benefit.

One comparison in conclusion. The farmers pay local rates on 90 or 95 per cent. of their rents, and pay income tax under Schedule D on 50 per cent. of their rent. The manufacturers pay local rates on 50 per cent. of their net income, whereas the above figure show that the maximum rateable value of the works quoted is only £6,551, or about 20 per cent. of the profits divided last year.

The proposed Bill should be rejected for the following, among other reasons:—The law at present is perfectly fair, and the proposed amendment in the Bill, if passed, would narrow the area now subject to local rating; it is against the spirit of recent legislation; it passed the relief given to manufacturers would not be appreciable; it would be a boon to the expense of all other classes of ratepayers.

We are sir,
Yours respectfully,
HEDLEY, MASON, AND HEDLEY.
Birmingham, March 24th, 1892.

The *Pall Mall Gazette* understands that Miss Williams, whose name will be remembered in connection with the recent Russell case, has now served his lordship with a writ claiming damages for slander.

LOCAL TRADE NOTES.

THE SEDAN GAZOL.

In a circular to traders and others the Great Western Railway announce that the conversion from broad to narrow gauge will take place between the night of Friday, May 20th, and the night of the following Sunday. The company also announce that, as a rule, will be required to provide their own wagons for the carriage of coal and other minerals.

THE GLOUCESTER ASSESSMENTS.

"The Assessment Committee of the Gloucester Board of Guardians have decided to oppose the hearing of the appeal of the 56 objectors to the new assessment adopted in the city. Messrs. Gardner (solicitor) and Hedley were present to advise the committee, and the appellants were represented by Mr. Bruce, Q.C. (and Son (solicitor), and Mr. Humphrey Davies (barrister), of London. The decision given in all the cases are considered by owners of machinery to be most unsatisfactory. At a meeting will, we understand, be shortly convened to consider what further steps should be taken in their defence.

NOTES ON CITY AND DISTRICT.

A Bill introduced by Sir E. Lechmere, M.P., provides that every boiler, with certain exceptions, should be inspected by the Board of Trade, or by persons examined and certified as safe. However, the examinations are not to be made, nor are the certificates of completion to be issued by the Board of Trade or by any other department of the Government, but by Insurance Companies, at their owners. Each owner will be held responsible for the proper maintenance of the boiler for which he chooses. The certificates of safety are to run for a term not exceeding 13 months as a rule; but the Bill contains provisions for extending this term where necessary for the convenience of boiler owners. The certificates are to be renewable on re-examination of the boilers. To insure the examinations being made, the owner is to give notice to the Board of Trade, or inspectors are required to be forwarded to the county authorities. There is to be a register of all the examinations made and to grant to the owner a certificate of completion of the change for the certificate of safety. Moreover, the county council is directed to take proceedings against any owner who fails to have their boilers examined and to forward certificates of safety. The owner is to pay for the examination of his boiler, and also to forward a small fee to the county council to meet the expense of registration. The boilers that are exempted from the operations of the Bill are those under control of the Queen's service, those used on board certain steamship or on board sea-going vessels, those used for mining purposes in private houses. An exemption may also be granted by the Board of Trade where it appears to be expedient, owing to the special character of any boiler or class of boilers.

GLOUCESTERSHIRE COUNTY AFFAIRS.

The quarterly meeting of Gloucestershire Standing Joint Committee will be held at the Shire Hall, Gloucester, on the 5th April, and the Quarter Session on the 12th April, commencing at 10 o'clock. At the meeting of the Joint Committee communications will be read from the Home Secretary (1) forwarding regulations for the use of the Police Station at Nauton complaining of the want of police supervision in that parish; (2) approving of the increase of pay for the police force adopted by the committee on the 5th January last; (3) as to the adjustment of the salaries of the clerks to the justices of the Coleford and Newnham petty sessional divisions. Attention will be called to the old accommodation at Moreton-in-the-Marsh police station, and suggestions for the erection of a police station and petty sessional court there. A report will be presented from the Finance Committee recommending the following accounts to be presented to the County Council for payment, and to the Finance Committee to meet the expenditure for year will have to be elected. The Chief Constable will present his quarterly report. There will be a report from the county architect as to Stonehouse police station and petty sessional court. Attention will be called to the old accommodation at Moreton-in-the-Marsh police station, and suggestions for the erection of a police station and petty sessional court there. A report will be presented from the Finance Committee recommending the following accounts to be presented to the County Council for payment, and to the Finance Committee to meet the expenditure for year will have to be elected. The Chief Constable will present his quarterly report. There will be a report from the county architect as to Stonehouse police station and petty sessional court. Attention will be called to the old accommodation at Moreton-in-the-Marsh police station, and suggestions for the erection of a police station and petty sessional court there.

BURSTING OF A BRISTOL COFFER-DAM.

GREAT DAMAGE.

Great damage was done to the coffer-dam on Thursday by the bursting of a coffer dam, recently built across the floating harbour with a view of withdrawing all the water from the Hotwells Reach, in order to enable the Bristol Docks Committee to repair the lock at the entrance to the docks. The coffer-dam was constructed of a very strong character, and it was thought that it would be able to withstand the pressure of the water, but it was found that the pressure was too great, and the whole of the coffer-dam was carried away, and the whole of waterway was filled to a depth of 15 feet. No serious loss of life occurred, and no damage was done to the shipping.

SHOP ROBBERY IN GLOUCESTER.

The Gloucester police yesterday morning received information of a most daring robbery having been committed at the shop of Mr. Tarle, of the London Cash Boot Stores, Eastgate-street, Gloucester. A young lad has been in the habit of sleeping somebody hammering at one of the plate-glass windows of the shop, which is in Barton-street. He hastily opened the bedroom window, and upon looking out he saw a man running towards the Barton-street, and immediately ran down stairs to the shop, and upon entering it he was running out of the shop, when he was stopped by a gentleman in the street Mr. Tarle requested him to go for a constable, and he ran to the Barton-street, Mr. Tarle dressed and went downstairs into the shop, and he saw that the plate-glass had been broken and been smashed, apparently with a hammer, and that the pane of glass had been cut out of the sash.

When a policeman arrived a search in King's Barton-street was made, and the lad Tarle was found in a house being discovered in the road. It is to be hoped that the offenders will soon be brought to justice, as similar robberies have lately been committed in this part of the city.

LOCAL BOARD NOMINATIONS.

There are contests in two of the three Local Board districts in which nominations have been made—Stroud Union. At Westbury-on-Severn itself the retiring members—Messrs. Miles Hart, Joseph Hart, E. Wimbush, and Jas. Hart—have been opposed by a ticket of eight gentlemen, who contend that the retiring members are Messrs. W. Hart, Jas. Hart, Jas. Hart, E. Wimbush, and Joseph Pickett. These are nominated by Mr. R. Hart, Mr. Jas. Hart, Mr. Jas. Hart, Jr., Mr. Henry Preece is also nominated by Mr. Robert Tanner (a contest in Westbury). Mr. H. J. Wintle has a retiring officer for Mr. Kerr. At Awre the retiring members are the Rev. A. D. Wright, Mr. J. Trott, Mr. Dr. Irwin. These, with Messrs. A. F. Bennett, S. P. S. Evans, and Alfred Butler, are nominated; therefore there will be a contest. At Cinderford there will be a contest for the three seats. Voting papers will be sent out on the 28th, collected on the 30th, and opened on the 31st.

The Local Board election at Cirencester has passed off without a contest, only the five retiring members were nominated. Mr. Jas. Hart, Mr. Jas. Hart, Mr. Cole, T. Lewis, J. Lord, and J. Mullings, and they have accordingly been declared duly elected.

LITTLEDEAN PETTY SESSIONS.

Friday.—Before Messrs. R. J. Kerr (in the chair), M. W. Colchester-Wemyss, and J. Hall.

OBSTRUCTING.

William Williams, of Cinderford, and Albert Pick, collieres, of Cinderford, were summoned for assaulting an obstruction in Commercial-street, Cinderford, on the 21st inst., by standing on the pavement.

Mr. Cheshire, for the defendants, pleaded that the three defendants were standing on the pavement, and he saw them turn their fallen into the road. Mr. Mahoney, for the plaintiff, said the defendants were on the pavement, and they had to go into the roadway.—Ordered to pay costs and come up when called upon.

A STRAY DONKEY.

Evan Hale, collier, Bream, for drunk, was summoned by P.C. Honeybone for allowing an ass to stray at Bream, on the 20th inst., and was fined 2s. and costs.

A BAID ON UNLICENSED DOG OWNERS.

Miles Jordan, Joseph Carpenter, Frederick Cook, Jas. Cook, and Jas. Cook, junr., of Bream, were fined, jointly and severally, by the Clerk, Court Inn, and John Murfell, of Bream, for having in their possession unlicensed dogs, were summoned for being possessed of unlicensed dogs. Superintendent Bailey, P.C. Hale, and P.C. Honeybone the Bench imposed fines of 5s. and costs in each case.

A CHICKEN DRAWN.

Frederick Hyett Cox, collier, Viney Hill, was summoned for assaulting Thomas Chadwick, collier, at the same place, on the 14th inst.—Mr. Jackson defended. Complainant deposed that he "believed it was the defendant's cousin. They met at the New Inn, Viney Hill. Kept in company. Chadwick left the day in question, and at ten o'clock at night the defendant struck at Williams Jones, who was with witness, and, having missed him, hit witness. He returned to blow, and they both fell into the road, where defendant kicked him, and he became "unconscious." His friend came to his assistance and assaulted further defendant, and the defendant held him on the 7th that he intended "doing" for him.

Cross-examined: Witness could not say how long they had been at the inn; he took no "stock" of the chicks. The row occurred on that day of the week. They had been talking in the house about a chicken. After he was in a fit. He did not charge the defendant with a want of feeling in the matter. They