say, "Tests have shown that the strength of the wood is not altered by turpentining." Again, in discussing French methods and experience it is stated, "The wood is used for mine timber, boxes, cross-ties, telegraph-poles, &c. Turpentined timber is preferred over unturpentined, since it is very resinous and resists decay for a longer time." It may be mentioned that a large proportion of the French forests exploited for resin are situated along the coast, where the shifting sand-dunes have been planted with maritime-pine (*Pinus maritima*). In discussing French methods of collecting gum it is remarked that "up to the year 1860 practically all resin was collected in holes scooped out of the sand at the base of the trees. This method was wasteful, and the gum was badly contaminated with sand and other debris. The use of an earthen pot with a gutter was suggested in 1840 by M. Hugues, of Tarnos, but was not taken up until 1860. At present the Hugues cup-and-gutter system has almost superseded the old method." (See Bulletin 229, Department of Agriculture, United States, by Schorger and Betts.)

I wish here to place on record my appreciation of the cordial reception given to me as an officer of the Public Service of New Zealand by the gentlemen here mentioned and by other officers of the Forests Products Laboratory, both at Washington and Madison. Everything possible was done to facilitate my inquiries and to supply me with information likely to prove of value in connection with the matters I was interested in.

I have, &c.,
R. P. Greville,
Kauri-gum Superintendent.

The Right Hon. W. F. Massey, P.C., Minister of Lands, Wellington.

Statement of Accounts (as required by Section 5 of the Kauri-gum Industry Amendment Act, 1914) for the Year ended the 31st March, 1917.

Receipts.	£	s.	d.
To Balance	2,694	3	9
Debentures issued under the Kauri-gum Industry Amendment Act, 1914	15,000	0	0
Sales of kauri-gum	10,889	1	10
Miscellaneous receipts	143	10	3
	£28,726	15	10

Expenditure.	£	s.	d.
By Wages and bonuses to workmen engaged upon face-digging and store, Auckland	7,494	1	10
Wages of overseers and gum-buyers..	933	13	6
Machinery, plant, &c.	645	13	9
Advances to gum-diggers and purchases of gum	5,166	14	6
Travelling-expenses of Superintendent, staff, gum-buyers, and overseers ..	812	18	6
Office expenses, administration, &c. ..	1,511	12	7
Freights, &c.	983	8	6
New Zealand Loans Act, 1908,— Kauri-gum Industry Amendment Act, 1914— Charges and expenses.. ..	0	10	6
Balance: Cash in Public Account ..	11,178	2	2
	£28,726	15	10

R. P. Greville,
Kauri-gum Superintendent.

Examined and found correct.
Robert J. Collins,
Controller and Auditor-General.

Loan Account.

1917.	£	s.	d.
March 31. To Balance	47,000	0	0
	£47,000	0	0

1917.	£	s.	d.
March 31. By Debentures issued under the Kauri-gum Industry Amendment Act, 1914	47,000	0	0
	£47,000	0	0

R. P. Greville,
Kauri-gum Superintendent.

Examined and found correct.
Robert J. Collins,
Controller and Auditor-General.

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