

... at the expenditure it will be seen that latter averages between £15,760 and 1853. The margin of profit is, however, subject to considerable fluctuations. The five year by year exhibit marked differences, which, however, can be accounted for by those immediately acquainted with the working of the department. For 1892 the profits were £4,034, which rose in the subsequent year to £5,041, and for 1894 the profits exhibited the astonishing total of £5,999 13s 7d, practically six thousand pounds. So that in the space of two years the profits rose from four thousand pounds to six thousand pounds. The latter year was not maintained in 1895, in which year the profits fell off over a thousand pounds, the exact figure realised being £5,912. The auditor in his report accounts for the diminished profits thus:—“There was a reduction of £572 in the sale of Residuals caused by the Committee being obliged to reduce the selling price of Coke and other products. The expenditure of Coal increased by £280, owing to an increase in the contract price per ton; the cost of Public Lighting increased by £62, a number of public lamps having been erected by the Committee during the year; a further increase was caused in expenditure for 1895 under the head ‘Maintenance of Plant and Premises,’ by the replacing of a portion of the Plant; and the Taxes paid in 1895 exceeded those paid in 1894 by £101, as the Income Tax was assessed upon the large profit shown in the 1894 account, and the Borough and Poor Rates on the property of the Committee were at a higher rate than in the preceding year.” The consideration of the figures given above will suffice to show that the finances of the department require to be most carefully studied, and that the want of a practical hand at the helm might lead very easily to unpleasant results. The net income is a curiously fluctuating figure, and depends, as the Auditor has shown, upon many items with which a very practical and intimate experience is required. Hitherto the affairs of the Gas Committee have been managed with remarkable care. The heavy incumbrances which weighed upon it have been gradually reduced, and the Committee have been able from time to time to give substantial aid to the Improvement Rate of the Borough. The citizens will expect that this excellent management will continue for the future, and it is their interest to see that the best man is appointed to the vacant post. Amongst the various candidates whose names are freely mentioned, there is one whose intimate acquaintance with the working of the department cannot be ignored. The present Secretary has been eighteen years in the employment of the Gas Committee, and had been still earlier employed by the Limerick Gas Company for eight years. A service of twenty-five years in the Gas Department of the city is a qualification which deserves attention, and which, doubtless, will have due weight with those entrusted with returning a gentleman for the office of Manager. It might be

Mr Roche-Kelly, was purchased by Mr Day for £100, and the same dealer also paid an average of £80 for a number of hunters; Mr Joseph Sheehy, Rathkeale, bought a cob and a hunter at a lump sum of £80 from Mr Murray, Alliston; Mr T Bennett sold a horse to the Messrs. Widger for £15; Mr Ed W Westropp, Ballynolan, bought a four year old hunter from Mr Coroner Frost for £50; Mr J Barry bought 20 tram horses for the agent of the Cardiff Tramway Company, at an average of £25 each. Mr Bourke, Tiermore, Shanagolden, sold a five year old colt by “Welcome Home,” for £55 to Mr Atkinson, London.

DEATH OF THE REV. ARTHUR GOUGH GUBBINS, M.A.

We regret having to record the death of the Rev Arthur Gough Gubbins, M.A., son of the late Rev Chancellor Gubbins, rector of Kilpeacon which event occurred last Sunday, the 25th inst, at St Leonard's-on-Sea, Sussex. The rev gentleman had been suffering from an affection of the throat, and over a year ago an operation had been performed by skilled London surgeons. The operation brought no relief, and after a long illness, during which he was tenderly nursed by his two sisters, he finally passed away. The deceased gentleman graduated in T.C.D in 1875 having been ordained for the curacy of Cloona the previous year. He held various posts in the Irish Church, and, during the illness of his father, performed the pastoral duties of the parish of Kilpeacon. The Rev Mr Gubbins was highly esteemed as a clergyman, while in private life he was possessed of qualities which endeared him to all who knew him. His many friends in the county of Limerick will hear with regret of his premature decease which cut off a career of much promise and usefulness.

PROVINCIAL BANK OF IRELAND.

The half-yearly meeting of the Provincial Bank of Ireland was held yesterday at the Ancient Concert Rooms, under the presidency of Mr W T Brand, who, in moving the adoption of the directors' report, made a very favourable statement on the position of the bank. Mr Bradshaw asked the meeting to consider the advisability of giving a bonus to the staff in honour of the Diamond Jubilee. The suggestion was supported by several other speakers. The Chairman said the wish of the directors was in favour of it; but though it had the support of 180 shareholders, there were nearly 2,000 shareholders of the bank altogether, and he thought there should be the opinion of a majority before the suggestion could be adopted. He asked if it was the wish of the meeting that the directors should send out circulars inviting the opinion of the shareholders. Several voices responded in the affirmative, and a proposal to do so was carried by 12 votes to 3, several shareholders abstaining from voting. The directors' report was adopted, and the proceedings concluded with the re-election of retiring directors and the passing of votes of thanks.

LIMERICK PROTESTANT YOUNG MEN'S ASSOCIATION LAWN TENNIS TOURNAMENT.

The tournament was continued to-day in beautiful weather. There was a large and fashionable attendance during the afternoon, and play was interesting.

GENT'S DOUBLES.

Semi-final.

R Gelston and J S Matterson beat S Robinson and W H Lee 6 to 0 and 6 to 3.

MIXED DOUBLES.

Third Round.

Mrs Buttenshaw and E G Brown beat Mrs Cleeve and F Cleeve 6 to 1, 0 to 6, 6 to 4.

GENT'S SINGLES.

Third Round.

A S Prossor beat S B Robinson—6 to 3, 12 to 10.

J S Matterson beat F Cleeve—6 to 3, 6 to 4.

LADIES' SINGLES.

Miss Wickham beat Miss Taylor—6 to 4, 6 to 3.

CLUB SINGLES.

E S C Corrigan beat A O Smith—6 to 3, 4 to 6, 6 to 4.

E Taylor beat Vance—6 to 0, 6 to 3. The finals will be played to-morrow.

Amongst the general public were—The Mayor (Mr M Cusack), attended by the mace and sword bearers; General Lord Clarina, C B; Very Rev Dean Bunbury, Ven Archdeacon Hamilton, I Gelston, Dr T Gelston, Dr J Holme County Inspector Hayes, Mr S B Quill City High Sheriff; Mr James Quin, J P; Mr Jot F Power, Mr John A Place, Mr J B Barrington J P; Mr Edmund Russell, Milford House; Dr O'Mara, Mr John Russell, Tivoli; Mr O Wallace Mr James Wallace, Mr J Ellis Goodbody Dr Kennedy, Dr J F Shanahan, Dr Myles, I R Barry, Dr E O'Neill, Resident Superintendent Lunatic Asylum; Dr Graham, Dr Mulcahy, I Humphreys, Dr Laird, Mr John Ellard, Clerk the Crown and Peace; Mr John Morton, Manager Provincial Bank; Rev James Dowd, Mr James Frost, J P; Alderman Hall, J P; Mr G Gambl D I; Mr Wm M Beauchamp, solicitor; Mr B Barrington, solicitor, Mr P J Denvir, Manager National Bank; Mr Murphy, Manager Bank Ireland; Mr J V Golden, Manager Munster and Leinster Bank; Mr James Greene Barry, J P; Mr Wm M Nolan, Town Clerk; Mr Wm Leah Crown solr; Mr Stanley Deane, Manager National Bank, Rathkeale; Mr J Webster, D I, Rathkeale; Mr T E Russell, Mr T H Kenny, solr; Mr F Kearney, solr; Mr James Doyle, solr; Mr J P Hall, solr; Mr J H Moran, solr; Mr James J J Browne, C E; Mr W E Counihan, solr; Mr Joseph Matterson, J P; Mr F Vaughan, Traff Manager, W L & W R; Mr John Casey, And Department, do; Major Kenny, Mr John Ryan solr; Mr R McNamara, solr; Mr D Leonard solr; Mr F M Fitt, solr; Mr T A Ferguson, Mr Cleave, Mr W Lloyd, Mr S Matterson, Mr Johnston, Mr Alex W Shaw, J P; Ald S O'Mar Mr James Gaffney, solr; Mr Wm Fogarty, solr; Mr Lynch, C E; Mr John Horan, County Surveyor; Mr E H Poe Hordford, Mr A B Baker, P Baker, C E; Mr E C Winter, V S; Mr Wm Fitt, Mr F Finch, Mr S Hastings, solr; Mr Ralph Nash, solr; Mr C O'Donnell, solr; Mr McCoy, solr; Mr Philip J O'Sullivan, solr; Mr Fogarty, C E; Mr G O Ryan, C E; Mr Michael Egan, Mr A Murray, Mr Bruce Murray, Peter Fitzgerald, J P; Mr White, Geostreet; Mr John Boyd, Secretary Harbour Commissioners; Mr John Guinane, J P; Mr Henry O'Shea, Mr James Welch, Mr Michael Leahy and Mr Eugene Leahy, Newcastle West; Mr Ed Hunt and W H Hunt, Mr H V Morony, B E, Harbour Engineer; Mr Lavertine, Mr William Holliday, Manager J. Boyd; Mr P R Toppin, Managing Director Cannonock and Co; Mr James Flynn, Crui Royal Hotel; Mr T Dowey, Postmaster; Mr Beddoes, W L & W L; Mr Wm B Fitt, Mr Geraghty, Dr F Counihan, Mr Brabazon, John McBirney, Mr A N Barnett, Mr A J Eal Guy and Co; Alderman D Ryan; Mr John O J P; Mr P E Bourke, J P; Mr Michael McDon T C; Mr P Herbert, T C; Mr B Plummer, T Hartigan, George Hotel; Mr W L Hunt, Mr Welply, Mr M O'Germain, Mr D Landers, Mr E Corbett, City Surveyor; Mr Vincent M J P; Mr J DeCourcy, C P S; Mr E F Hic R M; Mr Joseph O Malley, B E; Mr P McDonnell, T C; Mr Joseph P Gaffney, T C; P E O'Meehan, Mr Jefeott, Mr F Kennedy, J P; Mr George Gloster, Mr O D V S; Mr Andrew Egan, Mr Wm F O'Grady, Mr H J Guinane, Clerk Limerick Union John McInerney, Chairman Limerick Boas Guardians; Mr S Dowling, J P; Ald Gaffney; Mr Hugh Coyle, Mr Wm Christy, Mr Christy, Mr Robert Fogarty, C E; Mr Edward Bake A T Wetzell, Mr O'Riordan, V S; Mr W house, Mr T Geraghty, Mr G O'Dea, Mr Egan, Mr David Tidmarsh, Mr E G Fitt, Lee, Mr R J Lee, Mr J C T Day, Mr E G Alderman P Riordan, Mr David Begley, Switzer, Mr C Cross, Mr T Carmody, Franklin, Mr J Anghm, Mr A Blood-solicitor; Mr P Tracey, T C; Mr N Spain, T C; Mr George Clancy, O'Malley, T C; Mr A Hall, junr, Mr Peter (Mr Eugene O'Callaghan, Mr T. McSwinn John W DeCourcy, Mr F Gaffney, Mr neille, Mr P. Kavanagh, Mr Morgan Fitz Harbour Master; Head Constable Morrison Richard Smith, Mr Parker, Mr Goodwin, Hare, Surgeon Dentist; Mr John Byrne, M Brown, J P; Mr D. F. McNamara, Mr Gelston, Mr B Gelson, C E; Mr James Shi Mr M G Slade, C E; Mr H Blackall, solicitor Blennerhassett, Colonel Gloster, Mr Jones, Mr Richard Plummer, Mr David T C; Mr John Donnellan, Dr Donnell