

course with Portland Head light bearing N.N.W. $\frac{3}{8}$ W. leads close to Willards Rock, and is safe with a smooth sea; but with a swell on, the courses given above should be followed. When within half a mile of Portland Head light, steer N. by W. for the harbour.

If from the southward, keep 5 miles from Cape Elizabeth lights. This distance clears all dangers, with the lights between the bearings of N.E. by E. and $\frac{1}{2}$ W. $\frac{1}{2}$ N. Bring Portland Head light to bear N.N.W. $\frac{3}{8}$ W., and steer in as above.

Channel between West Cod Ledge and Bache Rock.

With Cape Elizabeth lights bearing W. by N. $\frac{1}{2}$ N., bring Portland Head light to bear N.W. $\frac{1}{4}$ W. Run in on this last bearing, leaving West Cod Ledge a mile to the southward and westward, and Bache Rock ($4\frac{1}{4}$ fathoms) a mile to the northward and eastward, until Cape Elizabeth lights are in line; then steer N.W. by W. $\frac{1}{2}$ W. about $1\frac{1}{4}$ miles, until Portland Head light bears N.W. $\frac{3}{4}$ N.; when steer on this bearing (leaving Willards Rock one third of a mile to the southward and westward; Pine-tree Ledge a quarter of a mile, and Jordan Reef ($3\frac{3}{4}$ fathoms) one-third of a mile to the northward and eastward) until within a half a mile of the light, when follow the directions given above.

To Pass Northward of Bulwark and Round Shoals.

Run in with Portland Head light bearing W. by N. $\frac{3}{4}$ N., leaving Round Shoal ($4\frac{3}{4}$ fathoms) half a mile, and Bulwark Shoal (14 feet) two-thirds of a mile to the southward, and passing between, and a quarter of a mile from Jordan Reef to the southward and westward, and Witch Rock (4 fathoms) to the northward and eastward.

Along the Coast from the Eastward.

When two miles south of Small Point, if the weather is clear, Portland Head light should be seen bearing W. $\frac{1}{4}$ N., distant $16\frac{3}{8}$ miles. This bearing leads southward of Temple Ledge (5 fathoms), nearly $1\frac{1}{4}$ miles; Lumbo Ledge ($4\frac{1}{4}$ fathoms), nearly $1\frac{1}{2}$ miles; Half-way Rock, three-quarters of a mile; Junk of Pork and Outer Green Island, three-quarters of a mile; to the northward of Witch Rock (4 fathoms), a quarter of a mile; and to the southward of Ram Island Ledge, one-third of a mile.

Cape Elizabeth lights bearing S.W. by W. leads clear of all dangers between Mitchell and Willards rocks, to the eastward of Junk of Pork, between Jewell Island and Half-way Rock, up to the entrance of Harpswell sound.

In thick weather strangers should not approach from the southward and eastward in a less depth than 45 fathoms with soft or sticky bottom. The depths given at mean low water. The mean rise of tide is 9 feet; and the fall of the lowest tide below mean low water, $2\frac{1}{2}$ feet.

[All bearings are magnetic. Variation $13^{\circ} 0'$ West, in 1865.]

By command of their Lordships,

Geo. Henry Richards, Hydrographer.

Hydrographic Office, Admiralty, London,
25th January, 1865.

This Notice affects the following Admiralty Charts:—Approaches to Portland Harbour, No. 2488; North America, East Coast, Nos. 2, 492, and 2,670. Also, directions for the principal ports in United States; and United States Lights List, No. 40.

INCOME TAX.

WHEREAS it has become necessary to renew the list of persons to supply vacancies amongst the Commissioners appointed to act in the division of Marlborough, in the county of Wilts, as Commissioners for the general purposes of the Acts of Parliament for granting to Her Majesty duties on profits arising from property, professions, trades, and offices; Now we, two of the Commissioners of Inland Revenue, in pursuance of the powers vested in us in that behalf, do hereby convene a meeting of the Land Tax Commissioners, for the county aforesaid, being respectively qualified to act as such Commissioners, to be holden at the Townhall, Marlborough, on Saturday, the 4th day of March, 1865, at half-past eleven o'clock in the forenoon, for the purpose of choosing fit and proper persons to be Commissioners to supply vacancies amongst the Commissioners for the general purposes of the Income Tax Acts for the division of Marlborough aforesaid.

C. J. Herries.
Henry Roberts.

Inland Revenue, Somerset House,
London, February 6, 1865.

India Office, 4th February, 1865.

THE following Notification of the Government of India, dated the 18th of November, 1864, No. 3,354, is republished for general information:—

FINANCIAL DEPARTMENT.

NOTIFICATION.—No. 3,354.

Fort William, the 18th November, 1864.

Whereas frequent complaints have been made of the great inconvenience experienced by the holders of 4 per cent. Government Securities of Sicca Rupee Loans, in consequence of the difficulty of negotiating these Securities at their full value, as compared with those of other loans, the Right Honourable the Governor General of India in Council has determined to offer to the holders of such Securities the option of converting them into 4 per cent. Securities of a loan in the Government Rupee at the intrinsic rate of Rupees 106. 10. 8 current Government Rupees for every 100 Sicca Rupees.

2. Notice is accordingly hereby given, that from and after the publication of this Notification, and until the 31st December, 1865, Promissory Notes of the 4 per cent. Loans of 1824–25, of 1828–29, and of the 1st May, 1832, and also Stock Receipts of the 4 per cent. Sicca Rupee Book Debt, will be received in Calcutta by the Accountant General to the Government of India, and in Madras and Bombay by the Deputy Auditors and Accountants General of those Presidencies, for conversion into a 4 per cent. Loan in Government Rupees, to be designated the “4 per cent. Transfer Loan of 1st May, 1865.”

3. Promissory Notes of the 4 per cent. Transfer Loan will be issued for sums of Rupees 500, and for sums above that amount in even hundreds; and the holders of Securities of the above Sicca Loans, who may present them for conversion, will be allowed to make up by cash payments to the next amount in hundreds above Rupees 500, or to receive payment of the broken amount in cash, at their option.

4. The Accountant General at Calcutta, and the Deputy Auditors and Accountants General at Madras and Bombay, are hereby authorized to