

FERRIER & CO.,
IRON & HARDWARE MERCHANTS
St. Francois Xavier Street,
 MONTREAL.
 Agents for:
 Windsor Powder Mills.
 La Tortu Rope-Walk.
 Burrill's Axo Factory.
 Sherbrooke Safety Fuse, 1-ly

MULHOLLAND & BAKER,
 Importers of
HARDWARE, IRON, STEEL, TIN PLATES,
CANADA PLATES, GLASS, &c., &c.,
 419 & 421 St. Paul Street.
 Yard Entrance—St Francois Xavier Street, 1

LARIVIERE & CIE.,
IMPORTERS OF SHELF AND
HEAVY HARDWARE, PAINTS, &c.,
 Agents for the Longueuil Stone Works, the Montreal Bolt and Latch Factory, and Lariviere & Ricard Patent Churns.
 Good terms to the trade.

WAREHOUSE AND OFFICE.
 233 AND 235, ST. PAUL STREET,
 and
 12 & 14 St. Amable Street.

MONTREAL

DOMINION METAL WORKS,
 (ESTABLISHED 1825).

CHARLES GARTH & CO
 Manufacturers and Importers of
PLUMBERS, ENGINEERS & STEAMFITTERS
BRASS, COPPER & IRON WORK.
GAS FITTINGS, &c., &c.,
 EVERY DESCRIPTION OF WORK FOR
SUGAR REFINERIES, DISTILLERIES,
BREWERIES, GAS, WATER WORKS, &c., &c.,
 Warming of PUBLIC and PRIVATE BUILDINGS,
 CONSERVATORIES, VINFRIES, &c., &c.,
 By Hot-Water, Steam, or Warm Air.
 Office and Manufactory: Nos 538 to 542 Craig Street,
 MONTREAL. 1y-17

W. CLENDINNENG,
 (Late Wm. Rodden & Co.)
FOUNDER, & MANUFACTURER OF STOVES, &c.
 Works, 165 to 179 William Street,
 City Sample and Sale Room, 118 and 120 Great St. James Street,
 and 532 Craig Street,
 MONTREAL, P.Q.

EAGLE FOUNDRY, MONTREAL. :
GEORGE BRUSH, Proprietor.
 Builder of Marine and Stationary
STEAM ENGINES,
STEAM BOILERS of all descriptions
MILL and MINING MACHINERY,
 All kinds of **CASTINGS in BRASS and IRON**
LIGHT and HEAVY FORGINGS, &c.
PATTERNS AND DRAWINGS FURNISHED.
 38-ly

THE CITIZENS' INSURANCE COMPANY
 (OF CANADA)
 AUTHORIZED CAPITAL..... \$2,000,000
 SUBSCRIBED CAPITAL..... \$1,000,000
DIRECTORS:
 HUGH ALLAN, President.
 GEORGE STEPHEN. | C. J. RYDGES.
 ADOLPHE ROY | HENRY LYMAN.
 EDWIN ATWATER, | N. B. CORSE.
Life and Guarantee Department:
 Office - - - 71 Great St. James Street.
 This Company—formed by the association of nearly 400 of the wealthiest citizens of Montreal—is now prepared to grant Policies of LIFE ASSURANCE and Bonds of FIDELITY GUARANTEE.
 Applications can be made to the Office in Montreal or through any of the Company's Agents.
 EDWARD RAWLINGS, Manager.

PHENIX FIRE ASSURANCE COMPANY
 OF LONDON.
 (Established in 1782)
 Insurances effected at current rates.
 JAMES DAIVSON, Manager
 GILLESPIE, MOFFATT & CO., General Agents
 for the Dominion. 6-ly.

NELSON, WOOD & CO.,
IMPORTERS & WHOLESALE
 DEALERS in European and American FANCY GOODS, Paper Hangings, Clocks, Looking Glasses, and Plates, Stationery, Combs, Brushes, Mats, Toys,
 &c., &c., &c.

MANUFACTURERS OF
 Brooms, Matches, Painted Pails, Tubs, Wash-Boards, and Dealers in
 WOODEN-WARE of every description.
 29 St. Peter Street, Montreal.
 AND
 74 York Street, Toronto. 36 3m

THE TRADE REVIEW
 AND
Intercolonial Journal of Commerce.
 MONTREAL, FRIDAY, APRIL 22, 1870.

SMALL POTATOES.
 SEVERAL firms, employers of labour to a considerable extent, have declined to pay their hands in current funds, and one concern has even discharged the workmen because they refused to accept payment of wages in American silver at par
 We hope Sir Francis will now do what he promised in his circular, and get such legislation passed as will protect the poor working-man from being cheated by the small-souled manufacturers.

SUSPENSION OF THE HABEAS CORPUS ACT
 THE information in the possession of Government with regard to the movements of the Fenians in the United States, has led them to obtain an Act, suspending, till the end of 1870, if necessary, the action of the Habeas Corpus Act. We do not know the precise nature of this information, but we know with sufficient definiteness to be able to state that if it come from reliable sources it is quite enough to justify Government in taking what might otherwise be considered an unnecessary step. We fancy the reports which have been made to Government have been somewhat exaggerated, but they have come from a number of independent sources, and could not be disregarded without the greatest culpability
 One thing is certain, unless the the United States Government takes some step to put an end to movements of their citizens, for the avowed purpose of making an attack on a friendly and peaceable neighbour, they will put themselves in an exceedingly false position.

WHOLESALE FUR MERCHANTS.
JAMES CORISTINE & CO.
 Successors to
G. LOMER & CO.,
 471, 473, 475, 477, St. Paul Street.
Specialties of our own Manufacture:
 Ladies' and Gentlemen's Furs, Sleigh Robes, Lined Buffaloes, Buck, Kid, and Sheep Mitts and Gloves, Cloth Caps, etc.

BUFFALO ROBES.
 MOCASSINS specially manufactured for the LUMBER TRADE.
 We have introduced into Canada the most approved machinery for Dressing and Dyeing purposes, and now dress and dye on our own premises most of the leading goods heretofore imported from Europe, thereby effecting a large saving, and on that account can offer superior inducements to our customers.
TERMS LIBERAL.

THE CANADIAN CONVEYANCER,
 AND HAND BOOK OF LEGAL FORMS, being a Selection of Concise Precedents in Conveyancing, carefully revised and adapted to the new Law With Introduction and Notes. Price, full bound, Two Dollars. Sent free to any part of Canada on receipt of amount.
RORDANS & CO.,
 Law Stationers,
 3m 2 88 KING STREET, TORONTO.

POST OFFICE SAVINGS BANK.

STATEMENT of the Post Office Savings Banks account, for the month of March, 1870, published in accordance with the Act 31 Vic, cap. 10, sec 3

In hands of the Rec Gen as per last statement (Feb 28th).....	\$	1,259,994 81
Amount received from depositors during Mar \$146,064.00		
Interest paid on closed accts. during Mar	763 31	
		146,827.31
Withdrawal cheques paid during March		70,618.79
		76,308 52
In hands of the Receiver General, March 31	\$1,357,213 33	
Bearing interest at 4 per cent.....	781,648 48	
Bearing interest at 5 per cent.....	666,400 00	
Bearing no interest, being the amount in the hands of the Rec. General, to meet outstanding cheques	9,764 85	
		1,357,213 33

JOHN LANGTON,
 Auditor.
 Audit Office, 14th April, 1870.

WHICH, CAPITAL OR REVENUE?
 SIR Francis Hincks, by including, under the head of ordinary revenue, two items of a special character, has given me to a good deal of verbal and newspaper discussion. Practically, the matter is now of slight importance, but it may not be useless to state in a few words the nature of the case, and what seems to us to be the correct view to take of it.
 The items referred to are the sum repaid by the Great Western Railway Company, and the premium obtained on the International Railway Loan. The former can in no sense be considered as derived from revenue, being merely the repayment of a loan previously made. The debt was an asset of the old Province of Canada, and has since been realized. No business man would for a moment think of treating money so obtained as revenue. If he could only balance his loss account in this way he would be pretty certain to come to the conclusion that he would have to economize somewhere. If the debt had been previously written off as bad, and sufficient savings from revenue been made to make up for it, then the case would be different, and the payment of the debt might very rightly be considered as so much clear gain.
 The amount obtained as premium on the Railway Loan is of quite a different nature. It is an item of profit, over and above what has to be repaid to the holders of the Bonds when they mature, and as such may undoubtedly be classed in ordinary revenue. It is true, it was not calculated upon, nor perhaps ever