

had several interviews on the subject in Washington, when the former was there a few weeks ago, and the proposals we have referred to are understood to have then been made and discussed. The tone of the New York "Times," and other Republican organs, seems to be assumed to draw better terms from our Provincial Delegation, for the American authorities have already shown a disposition to negotiate.

Mr. SEWARD may pretend to fight shy of Reciprocity, but we believe that at heart the Federal Government does not wish to wholly destroy our International trade; and if Messrs. GALT and HOWLAND only take up a manly, independent attitude on behalf of Canada, they may secure new commercial regulations on better terms than many believe possible. One thing is certain. If the Americans insist on our purchasing Reciprocity by conditions dishonouring to Great Britain, and unfair to us, the sooner our Delegation bid Mr. SEWARD "good morning," the better will it be for Canada—and themselves.

### BRITISH WEST INDIES.

OUR Commissioners to the West Indies are doubtless by this time near their first stopping place. That their mission may result in increasing our trade with these fine islands, is greatly to be desired. That trade has, up to the present time, been quite limited; and as we produce many articles which it is desirable to exchange, we see no good reason why our annual dealings should not be largely increased. The following statistics show the amount of our Provincial imports and exports to the West Indies for the past four years:—

Years.	Imports.	Exports.
1862.....	\$38,851	\$13,755
1863.....	182,195	57,547
1864.....	217,188	14,016
1865.....	209,329	41,813

The trade of 1865, it is gratifying to observe, was larger than usual. What our imports and exports consisted of will be seen by the following particulars:

Imports.	Exports.
Rum..... \$5,425	Fish..... \$11,124
Molasses..... 23,971	Lumber..... 8,885
Coffee..... 978	Oats..... 816
Sugar, raw..... 166,557	Vegetables..... 214
Spirits for troops..... 5,638	Hardware..... 2,285
Other articles..... 1,757	Machinery..... 8,222
	Wood, manufact..... 19,617
Total..... \$209,329	Other articles..... 200
	Total..... \$41,813

### HON. JOSEPH HOWE.

Hon. Mr. Howe, of Halifax, Nova Scotia,—the eloquent advocate of Reciprocity at the Detroit Convention,—has gone to Washington. He is not a member of the "Imperial Commercial Commission" that has gone thither from the Provinces, but it is presumed his movements are in relation to the Reciprocity question. With repeal of the Treaty we suppose his office of Imperial Fishery Commissioner will cease. It is worth \$5000 a year, and he quitted the Cabinet to obtain it. He has, therefore a strong personal, as well as patriotic interest in procuring an extension of the Treaty. We would have no fear for its renewal, if Congress would only just let him have two hours on the floor of the house. Who that heard him at Detroit could doubt the effect?

### A Deserved Compliment.

The numerous friends of Mr. E. WIMAN, in Montreal and throughout the Province, will be gratified to learn of his success in New York, where he has become one of the managing partners of the Mercantile Agency of R. G. Dun & Co., who have offices in all the principal cities of the continent. The recent very able mercantile circular issued in New York was from his graceful pen, and has called forth several commendatory notices from the American press. In Mr. WIMAN's absence in New York, we take the liberty of laying before the readers of the *Review*—for which he continues to write—the following flattering but deserved compliment, contained in the New York *Times* of Friday last:—

"The annual circular of the Mercantile Agency presents a variety of interesting and most satisfactory figures and statements bearing upon the commercial condition of the country. We have not space to quote at length from the report, but we must find room for a portion of it. Mr. WIMAN, who is now one of the managers of the agency in New York, is one of the ablest commercial writers on the continent."

### THE GREAT EXCISE FRAUDS.

LAST fall the province was startled by a rumour that frauds upon a large scale had been perpetrated upon the provincial revenue, and that one of the leading distilleries in Canada was the scene of operations. After some little delay, it was ascertained that the Government officers had seized the distillery of Mr. S. S. Halliday, of the village of Maitland, and that it was alleged that the province had been defrauded to between \$50,000 and \$60,000. Since that time, arrangements have been making for the trial of the case. Last week it came on before Mr. Justice WILSON, at Toronto, and both as regards the long array of learned counsel, the vast amount at stake, and the serious character of the charges advanced, it must take rank as one of the most celebrated cases ever brought before our Canadian courts. The examination of witnesses and the addresses of the gentlemen of the long robe, occupied several days, and the reports are very voluminous.

We hardly think any person can rise from a perusal of this case without the belief being forced upon him that the charges made against Halliday are true, and that the frauds perpetrated upon the revenue have been unusually extensive and barefaced. To bring home the charge of fraud is generally difficult, but in this case Mr. BRUNEL, who acted for the Government, has displayed great energy and success. Three tests were brought before the jury to prove that the charges were well grounded. We shall refer to each in its order.

The first was by showing how much grain Halliday had received from the 1st Sept., 1864, to 1st January, 1865, and how many gallons of spirits he had accounted for. It was proven pretty conclusively that 9,474,671 lbs. of corn had been received at the distillery during that period. This quantity should have produced about 600,000 gallons of spirits, but he only paid duty upon 324,574 gallons. The second test was made by the Crown Counsel attempting to prove how much spirits Halliday had actually sent away. Much anxious labour had to be undergone to get at these facts. But by Grand Trunk books (a cart-load of which were in court), the distillery books, and by witnesses, the Crown gave strong presumptive evidence to prove that, counting in what the distillery had on hand, some 628,687 gallons had been shipped. The third test referred to the actual sales which Halliday had effected. Enquiries were made of his sales in Montreal, Quebec, and other places during the period stated. After diligent search, these were made to foot up to an amount very similar to that reached in the other cases. The sales shown to have been effected were as follows:—

	GALLONS.
Sold in Montreal.....	405,236
" Quebec.....	94,178
Other sales.....	45,279
Spirits on hand.....	30,532
Total.....	545,279

It will be observed that the result of all these tests made by the Crown lawyers brings the result to nearly the same thing; showing pretty clearly that in the course of some sixteen months the Government had been defrauded of duty upon more than 200,000 gallons. Calculated at the rate of 30c. per gallon, Halliday pocketed illegally no less than \$60,000 during that space of time.

The counsel for the defence endeavoured to show that Mr. Halliday had been persecuted—that the distillery was so guarded and watched by the excise officials that fraud was impossible, and in other ways to rebut the evidence for the Government; but after all, we have seldom seen a lamer defence. Almost every point bore hard against Halliday, and yet the jury failed to give a verdict against him. After being locked up over night, and there being no hope of agreement, the Judge had to dismiss them. There is a very prevalent idea that there has been a failure of justice in this case, and that the Government should bring on a new trial at the earliest moment. If a verdict cannot be obtained for the Government with such evidence as adduced in this case, a plentiful crop of Revenue frauds would not be an unlikely result.

—The Hudson Bay Company forwarded to St. Paul six thousand mink skins, contained in twelve ordinary sized boxes—probably the most valuable packages of furs ever sent to St. Paul. They were sold to A. Moore at nine dollars each, making a total of fifty-four thousand dollars. This, we believe, is the largest single transaction in furs which ever took place in St. Paul. The duty upon the skins was twelve hundred dollars in gold.

### MISERABLY MISMANAGED.

THE New York *Times*, a very able and conservative Republican sheet, and the acknowledged organ of the Administration at Washington, has had a series of long and evidently well-prepared articles averse to Reciprocity, or, indeed, any commercial intercourse with the Canadas. The articles were understood to have been inspired by a certain well-known politician in the confidence of the American Government, and it is a fact beyond doubt that they have been approved by the Washington Government. These articles contained many gross misrepresentations, false views, and incorrect conclusions. They could have been readily and pointedly answered and the ill effects forestalled, if there had been any one in New York sufficiently interested to undertake it. Throughout the week Mr. Galt and his companions of the Imperial Commission were "swelling" it at the Brevoort House, on Fifth Avenue; they entertained a few friends, but mainly drank the champagne among themselves. A faint effort was made to get these articles answered, but it failed; and for aught that was accomplished by the Provincial delegates, they might just as well have been in Kamtschatka as in New York. The poor old *Albion*, out of its kindly good nature, did make an attempt at an answer, and effectually pointed out that the *Times* was just unsaying what it much more earnestly said three years ago; but for every man that saw the *Albion*, five hundred read the *Times*. The *World* has had some articles in favour of the Treaty—written with the marked ability which always characterizes this paper—but, unfortunately for us, the adoption of views favourable to Reciprocity by the party which the *World* represents, is the surest way to effectually make their adoption hopeless, by the party that at present rules so vigorously at Washington. If Mr. Galt had given half the attention to the question that it deserves, he would long ago have perfected arrangements in New York and elsewhere, for a proper discussion of the subject, and had an advocate ready at all times to meet such attacks as those contained in the *Times*. Months ago, New York merchants were ready to join him in this—had their plans made—but he was too vain to accept, or too wise to listen to advice. The consequence is, that not a word is said effectually in New York—the seat of the commercial opinions of the United States—in defence of the Treaty, nor an answer made to the grossest misrepresentations.

### MAMMOTH EXCURSIONS.

EVERY person who has visited Great Britain is familiar with the name of Thomas Cook, Esq., who has gained much celebrity on account of cheap tours and excursions which he has successfully inaugurated to France, Italy, Switzerland, and other parts of the continent. Mr. Cook was recently in this country, and he has completed arrangements for a grand excursion from Great Britain to America, and also one from America to Europe. The excursionists from Great Britain will make a tour of the United States and Canada before returning; and those who go from here can proceed with Mr. Cook's British excursions to any part of the continent. The time for starting is set down for the middle of April. This is the greatest excursion Mr. Cook has yet originated, and we trust it will prove eminently successful. From Mr. Cook's pamphlet, we see that he intends to open an office in New York, from which full particulars will doubtless soon be issued.

### A STARTLING THREAT.

THE New York *Times* closes a series of articles against Reciprocity by threatening the repeal of the arrangement by which goods can be brought through the United States in bond. We do not believe there is any such intention; it is a mere threat to frighten the Commission from the Provinces, now at Washington, and to exact some additional conditions from them, should negotiations at all progress toward a new reciprocal arrangement. It would be the greatest piece of folly that was ever perpetrated by a nation,—regularly cutting off its nose to spite its face. It is too palpable an absurdity even to discuss—though no one can tell what very absurd things our American friends may do in these days.

—The Buffalo *Advertiser* admits that the effect of the prohibition of Canadian cattle has already been to raise the price of beef in the United States four cents per lb. The Boston *Advertiser* learns of the arrival in that city of a consignment of meat, in quarters, instead of "on the hoof" from St. Johns, N. B.