

Leading Wholesale Trade of Montreal.

## Steel Co'y of Canada.

### WORKS

## LONDONDERRY,

### NOVA SCOTIA.

THE SUBSCRIBERS offer for Sale the PRODUCTS of the above Works, consisting of COKE PIG IRON, Nos. 1, 2 and 3.

BAR IRON, Assorted Sizes, "SIEMENS." AND CUT TO SPECIAL LENGTHS IF REQUIRED. Do Do., "SIEMENS BEST."

The above Iron is of VERY SUPERIOR QUALITY, being entirely made from Hematite Ore.

Gillespie, Moffatt & Co.  
12 St. Sacramento Street, Montreal,  
AGENTS,

Steel Co'y of Canada.

extending its interest throughout the shipping world, in favor of prohibiting the loading of vessels with grain in bulk, must therefore rest, if it have any good foundation, upon statistics derived from other waters than the St. Lawrence, and there would seem to be the best of common sense in the recommendation put forward by Mr. Patterson, that if there is to be any general remodelling of the regulations for loading grain, the rules in force at this port since 1873 should be pressed for adoption at all grain-loading sea-ports.

The innumerable avenues of business activity, and the constant development of unexpected sources of profit, make it practically impossible to legislate so as to cover not only existing conditions, but possible contingencies, and it is not, therefore, surprising that a new tariff or readjustment of an old one should ever give rise to friction. Experience is the only competent teacher, and when new phases of trade arise old regulations are almost necessarily found wanting, however much they may be strained in their construction to meet fresh issues. But it certainly seems an extravagance of interpretation to define the present tariff on teas as taxing intentions, as the authorities at Ottawa are now undertaking to do. The duty upon teas brought direct to this port is 2c. or 3c. per lb. and 10 per cent. *ad valorem*, but, if purchased in the United States, 20 per cent. or 10 per cent. additional. It now appears that importations have been made by way of New York, which the owners proposed to sell either in that market or this, as might appear the more advantageous upon arrival of consignments. The Canadian market having favored bringing the teas on, this has been done, without delay in New York, exactly after the manner of a direct importation, the importers not doubting that the ordinary duty of 2c. or 3c. per lb.

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ESTABLISHED 1800.

## LYMAN, SONS & CO.

WHOLESALE DRUGGISTS

AND

MANUFACTURING CHEMISTS

MANUFACTURERS OF

Linseed Oil,  
White and Colored Paints,  
Putty,  
Calcined Plaster,  
Land Plaster.

DRUG AND SPICE GRINDERS.

IMPORTERS OF

DYE STUFFS, NAVAL STORES, OILS, &amp;c.

382, 384 and 386 ST. PAUL STREET,  
MONTREAL.

## Tees, Costigan & Wilson,

(Successors to James Jack &amp; Co.)

IMPORTERS of TEAS

AND GENERAL GROCERIES

66 ST. PETER STREET, MONTREAL.

and 10 per cent. *ad valorem* only would be imposed. The customs authorities, however, take a different view of the matter, and insist that such teas shall pay 20 per cent. duty, (as if imported from the United States) unless the owners are willing to make affidavit that they never intended to sell the goods in the American market. The enforcement of this extraordinary interpretation of the law is resisted by importers, and, as we understand, the matter is now under advisement at Ottawa. The question as to whether the class of importations referred to should pay 10 per cent. or 20 per cent. duty may safely be left to the final decision of competent officers of the Government, but surely it were well so to frame a tariff that what an importer does, and not what he may have intended to do, shall be the measure of his obligation to the Custom House. Otherwise it is plain to be seen that the door is opened wide, not for misrepresentation merely, which might be uncommon, but for the advent of treacherous memories, which it may be said without cynicism will very likely abound with profitable occasion.

THE ASSIGNEE has re-taken possession of the estate of S. Bornstein, tobacconist, Quebec.

A SENSCHNER in Jordan, Ont., in remitting the amount of his subscription, omits to sign his letter. We shall be glad to have the omission supplied by return mail on receipt of this number, as we are at a loss to know to whom to credit the money.

THE MONTREAL TELEGRAPH COMPANY announces that, in consequence of a private reduction of rates to points in the United States by the American Union Company, their own rates to such points will be reduced conformably. Probably a more definite announcement will be made in a few days. The war of competition seems to have taken a fresh lease of vigor, one

Leading Wholesale Trade of Montreal.

## JAMES GUEST,

### COMMISSION MERCHANT

AND GENERAL AGENT,

NO. 21 ST. JOHN ST., MONTREAL.

AGENT FOR

James Dinet & Co., Cognac, [Vine Growers Co.]  
Jules Belier, [Cognac.]  
Sogert & Sons, [Genuine Angostura Bitters.]  
J. H. Henkes, Delfshaven, Holland Gin, best Pale  
"Prize Medal."  
Canada Vine Grower's Association of Ontario,  
[Brandy, Wines, &c.]  
Wheeler & Co., Belfast, [Ginger Ales, &c.]  
E. Johnston & Co., Liverpool, [Export Bottlers,  
Guinness' Stout, and Bass Ales, &c.]  
Munuel Cardenas & Co., [Barcelona and Tarragona  
Spanish Ports.]  
Roig Ponsell & Co., [Barcelona and Tarragona  
Spanish Ports.]  
C. Seydett & Co., [Sherries, &c.]  
George Ross & Co., Dublin, [Celebrated Old Irish  
Whiskey.]  
C. & D. Gray's Fair-famed Loch Katrine, Scotch  
Whiskey.  
Bollinger's Champagne, Special Brands of Cham-  
pagne and Moselle.  
Alphonse Chaudette & Co., Chateau Piquard, Bor-  
deaux [Sauternes, &c.]  
C. Clarke & Co., Bordeaux, [Clarets, Prunes, &c.]  
Jamaica and Demerara Rum.  
Geo. Randall & Co., Waterloo, Ontario, Distillers,  
[Whiskies, &c.]

Hanauher Whiskey Distillery, Limited  
(Old Irish Whiskey.)

The advertiser has been appointed agent for the celebrated Hennessey Gin for Quebec, Ontario and Newfoundland.

## A. D. PORCHERON,

### Tobacco Manufacturer,

### MONTREAL,

Offers to the Wholesale Trade the following fine brands of Smoking and Chewing Tobacco: The Aerial Bright Navy 3s, (each plug marked A. D. P.); Richmond Twist 3s and 5s; Royal and Lorne, Rough and Ready; Island Twist, chewing; United Brand, cut plug. Above brands are all manufactured from selected Virginia Leaf.

of the immediate effects of which has been to spur the market for Montreal shares into excited fluctuations in which the bulls so far have held their own fairly well.

AT A MEETING of the creditors of T. Bickle & Son, of Hamilton, wholesale druggists, held the 19th inst., the offer made by the insolvents of 60 cents in the dollar in three instalments was accepted.

A CORRESPONDENT wishes to know the names of the present directors of the National Insurance Co. They are Alex. W. Ogilvie, Montreal; Richard White, Montreal; G. M. Kinghorn, Montreal; B. H. Trudel, M.D., Montreal; S. H. Ewing, Montreal; F. E. Gilman, Montreal; Hon. L. J. Baby; Wm. Donohue, Montreal; W. Turnbull, St. John, N.B.; Peter McCallum, Cobourg, Ont.; John Taylor, London, Ont. The following gentlemen, formerly on the board, have no longer any executive control in the company: P. D. Browne, T. E. Foster, E. H. Goff, Wm. Angus, Alex. Shannon, D. Sinclair, Jas. Worthington, J. W. McGavran.

M. KOWROSK & Co., of this city, recently referred to, have made an offer of ten cents in the dollar on liabilities of about \$300,000, secured as to the last two payments. Although this is perhaps more than can be realized from the estate if otherwise disposed of there appears to be a feeling among the majority of the creditors that the offer should be refused.

A WRIT of attachment has been issued against Geo. F. Gallagher & Co., late Menzies and Gal-