

H. R. BEVERIDGE & CO

160 McGill Street, Montreal,

IMPORTERS OF

West of England, Scotch and French

WOOLLENS

AND

FINE TAILORS' TRIMMINGS.

CANADIAN PACIFIC RAILWAY CO.'Y

Amended Land Regulations.

The Company now offer lands within the Railway Belt along the main line at prices ranging from

\$2.50 PER ACRE UPWARDS,

with conditions requiring cultivation.

A rebate for cultivation of from **\$1.25 to \$3.50 per acre**, according to price paid for the land allowed on certain conditions.

The Company also offer lands **without Conditions of Settlement or Cultivation.**

THE RESERVED SECTIONS

Along the Main Line as far as Moose Jaw, i.e., the Sections within one mile of the Railway, are now offered for sale on advantageous terms, but only to parties prepared to undertake their cultivation within a specified time.

The **Highly Valuable Lands in Southern Manitoba**, allotted to the Company South of the Railway Belt, have been transferred to the **CANADA NORTH-WEST LAND COMPANY**, to whom intending purchasers must apply. These include lands along the South-Western Branch of the Canadian Pacific Railway, which will be completed and in operation this season to Regina on the International Boundary, and Westward to Pembina Mountain, also lands in the Districts of the Souris, Pelican, Whitewater Lakes, and Moose Mountain.

TERMS OF PAYMENT—CANADIAN PACIFIC RAILWAY LANDS.

Purchasers may pay 1-6 in cash, and the balance in five annual instalments, with interest at SIX PER CENT. per annum in advance.

Parties purchasing without conditions of cultivation, will receive a deed of conveyance at time of purchase. If payment is made in full.

Payments may be made in **LAND GRANT BONDS** which will be accepted at ten per cent. premium on their par value and accrued interest. These bonds can be obtained on application at the Bank of Montreal, Montreal; or at any of its agencies.

For prices and conditions of sale and all information with respect to the purchase of the Railway Company's Lands, apply to **JOHN H. McTAVISH**, Land Commissioner, Winnipeg.

By order of the Board,

CHARLES DRINKWATER, Secretary.

Tees, Costigan & Wilson,

(Successors to James Jack & Co.,)

AND **IMPORTERS OF TEAS**

AND **GENERAL GROCERIES**

66 ST. PETER STREET, MONTREAL

Brown, Balfour & Co.,

IMPORTERS OF

TEAS

AND

WHOLESALE GROCERS,
HAMILTON.

ADAM BROWN.

ST. CLAIR BALFOUR.

CANADA LIFE ASSURANCE CO'Y.

ASSURERS JOINING THIS COMPANY.

ON OR

BEFORE THE 30th, APRIL

WILL SHARE IN

THREE YEARS PROFITS

AT NEXT DIVISION IN 1885.

J. W. MARLING, Manager, Province of Quebec.

JAMES AKIN, Montreal District Agent.

P. LAFERRIERE, Inspector.

Office: 180 St. James Street, Montreal.

McLachlan Bros. & Co.,
WHOLESALE

DRY GOODS MERCHANTS,

Have Removed to their

NEW PREMISES,

Nos. 232, 234, 236 & 238 MCGILL STREET,

MONTREAL.

Academy Knitting Works,

PLAIN, RIBBED AND FANCY

SEAMLESS HOSIERY,

In Wool, Cotton, Cashmere and Merino,

Genuine Rib-top Half-Hose,

Style equal to Imported Goods,

A. McMILLAN,

ROCKWOOD, ONT.

A. & T. J. DARLING & CO.

BAR IRON, TIN, &c.,

AND SHELF HARDWARE.

POUTLERY A SPECIALTY.

FRONT ST., East.]

TORONTO.

J. J. Duffy & Co.

CANADA

COFFEE & SPICE

STEAM MILLS,

73 ST. JAMES ST., MONTREAL.

Diploma awarded for Duffy's Mustard
at Exhibition, 1881.

The Journal of Commerce

FINANCE AND INSURANCE REVIEW.

MONTREAL, MARCH 30, 1883.

THE ESTIMATES.

The estimates recently submitted by the Minister of Finance are rather startling. The aggregate for next year approaches very nearly to \$30,000,000, and although we have no doubt whatever that the Minister will be able to show ways and means amply sufficient to provide for them, yet it must be borne in mind that these are obtained by heavy taxation on the people, and that the time cannot be far distant when we shall have to face another period of depression, when most assuredly the revenue will fall off. We have no intention at present to discuss the details of the estimates, preferring to wait the discussion which will take place in the House when they are subjected to the criticism of the Committee of the Whole. There is, however, one branch of the expenditure that we cannot refrain from