THE TRADE REVIEW
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MONTREAL, FRIDAY, DECEMBER 28, 1866.

BANK RETURNS.

THE bank returns for November appear in the last number of the *Canada Gazette*, and compare as follows with the previous month:—

	November.	October.
Capital	$36,466,666	$36 466,666
Paid up........	28 373,036	28,223,633
Notes in Circulation..	10,851,103	10,364,837
Balances due to other Banks....	1,163.660	947,664
Deposits not bearing interest....	13,633,264	12,866,489
Deposits bearing interest.......	12,016,961	11,473,964
TOTAL LIABILITIES........	$37,654,980	$36,241,956
Coin, Bullion and Provincial Notes.	$ 8,005,105	$ 5,998,201
Landed or other property of Bank..	1,496,306	1,503 022
Government Securities.........	5,254.291	5,373,341
Notes or Bills of other Banks...	1,900,010	1,701 505
Balances due from other Banks	5,697.407	5 339,·82
Notes and Bills discounted....	43,699,673	44,448,383
Other debts......................	2,418,958	2,465,929
TOTAL ASSETS............	$68,471,753	$66,849,566

Customs Revenue.

The revenue collected at the port of Montreal during the week ending on the 27th Dec, for the three past years compares as follows: 1864, $11,717; 1865, $58,376; 1866, $49,345. The Customs revenue for this year will show an increase over the receipts for last year of at least a million and a quarter.

New Railway Connections.

The newly chartered Coos Railroad Company contemplates the immediate construction of a line from Littleton *via* Lancaster to the Grand Trunk at Northumberland, in the State of Maine. The European and Northern American Railway has been put under contract from Bangor to Winn, in the same State, and the work of construction will commence immediately.

Failure in the British Oil Trade.

The suspension is announced of Messrs. George Shand & Co., of Stirling, Scotland, in the petroleum trade, with liabilities estimated at about £100,000. The assets are stated to amount to £150,000.

Branch Railway to Stratford.

A number of delegates were recently directed by the Stratford Board of Trade to visit the different townships in the county, with the view of bringing before the notice of the rate-payers the subject of the proposed branch of the Great Western to that town.

Decimal Weights and Measures.

We are glad to see that "the cental" system of weights and measures is gradually meeting with the approval of nearly all the Boards of Trade on the continent. The period is therefore rapidly approaching when a majority of the Boards represented at the Detroit convention will have concurred in the new system, and transactions and quotations for all kinds of grain and seed will then be in centals instead of bushels. All merchants and traders will hail the change with pleasure, but unless it is made the subject of a legislative enactment, there is reason to believe that it will not work so well and agreeably as it otherwise would.

Bank of British North America.

The half yearly meeting of the proprietors of the Bank of British North America was held in London on Tuesday, the 4th instant; the directors declared the usual half-yearly dividend of 30s. per share, being at the rate of 6 per cent per annum.

Trust and Loan Company of Upper Canada.

At a recent meeting of the Trust and Loan Company of Upper Canada in London, it was announced that the available balance amounted to 12,224*l*. out of which the directors proposed to declare a dividend of 7 per cent.

Carrying Gold "On a Margin."

An important law case has lately been in progress in Baltimore, involving in its decision the custom and usages of brokers, relative to buying and carrying gold on a margin for their customers. The defendant, a broker named Carson, was instructed and agreed to purchase $10,000 in American gold coin, and agreed to carry the same on a margin, which was from time to time demanded, until the failure to put up additional margin, when the gold was sold at a loss of over $9,000 to the plaintiff. The suit was brought to secure this amount.

The Court ruled the law to be that the gold when purchased, must be taken into possession, unless otherwise agreed and understood; that the gold, when bought, was the property of the customer and not of the broker, and that his obligation was to keep on hand the identical gold, or its equivalent, *free from his other gold contracts*, but that "usage" might be permitted to qualify these obligations, if it were uniform and well established, and that if the jury found the usage, it would be a good defence for Mr. Carson. The jury found a verdict for $9,483 10 for plaintiff.

Reciprocity with the Sandwich Islands.

Gen. McCook of the Federal army is taking the preliminary steps for the negotiation of a Reciprocity Treaty between the United States and the Sandwich Islands, and has the cordial support of the merchants of San Francisco and Honolulu. For some time past the American people have been remarkably civil to the people of the Islands, and evidently believe that their territory would make a very good station for the development of the China and Eastern trade which is about to spring up as soon as the Pacific Railway is completed.