

WILLIAM DARLING & CO

IMPORTERS OF

*Metals, Hardware, Glass, Mirror Plates,**Hair Sealing, Carriage**Makers' Trimmings and Curled Hair.**Agents for Messrs. Chas. Ebbingshams & Sons, Manu-
facturers of Window Cornices**No. 80 St. Sulpice & No. 379 St. Paul Streets***MONTREAL.****A. & T. J. DARLING & CO.****BAR IRON, TIN, &c.,****AND SHELF HARDWARE.****CUTLERY A SPECIALTY.**

FRONT ST., East.]

TORONTO.**BUTTER
TUBS****WHITE SPRUCE, (50 lb.)****WALTER WOODS,
HAMILTON.****J. J. Duffy & Co.**
CANADA**COFFEE & SPICE
STEAM MILLS,****73 ST. JAMES ST., MONTREAL.****Diploma awarded for Duffy's Mustard
at Exhibition, 1881.****Leading Wholesale Grocery Trade.****Edward Adams & Co.,
WHOLESALE GROCERS**

AND IMPORTERS OF

Teas, Sugars,**Tobaccos,****Wines & Spirits,****DUNDAS STREET,****LONDON, Ont.****Brown, Balfour & Co.,**

IMPORTERS OF

TEAS

AND

**WHOLESALE GROCERS,
HAMILTON.**

ADAM BROWN.

ST. CLAIR BALFOUR.

Tees, Costigan & Wilson.*(Successors to James Jack & Co.,)***IMPORTERS of TEAS****AND GENERAL GROCERIES****ST. PETER STREET, MONTREAL****H. R. BEVERIDGE & CO.,****160 McGill Street, Montreal,**

IMPORTERS OF

West of England, Scotch and French**WOOLLENS**

AND

FINE TAILORS' TRIMMINGS.**15 SOLID REASONS WHY
THE WILLIAMS MACHINES
ARE THE BEST TO BUY.**

- 1st. They are built on the most approved mechanical principle.
- 2nd. Only the very best material is used in their construction.
- 3rd. All the essential working parts are made of finely tempered English steel.
- 4th. The fitting and adjustment is done by the most thorough and skilful workmen that money can procure.
- 5th. The wood work is made of the best black walnut, thoroughly seasoned and beautifully polished.
- 6th. Our new patent Anti-friction Stand lessens the noise and makes the machine run light and easy.
- 7th. They are the easiest machine to learn to operate.
- 8th. They are so extremely simple that a mere child can use them.
- 9th. The self-threading arrangement does away with more than half the work of threading machines.
- 10th. They never get out of order if well oiled and properly used.
- 11th. with proper and intelligent care, a genuine Williams Singer will last an ordinary lifetime.
- 12th. They are built by a Canadian company, and the money paid for them circulates in Canada, and adds to the prosperity of the country.
- 13th. They are the most popular sewing machines in the market.
- 14th. They are built by a strong, reliable company, whose guarantee is of some real value.
- 15th. They give better satisfaction than any other make.

HEAD OFFICE:**347 NOTRE-DAME STREET, MONTREAL.****The Journal of Commerce**

FINANCE AND INSURANCE REVIEW.

MONTREAL, JULY 14, 1882

COMMERCIAL TAXATION.

We believe, from all that we hear from the parties interested, that there is a very general determination on the part of the various commercial companies affected by the Act of last session, to impose direct taxes on certain commercial corporations,

to resist their payments, and to obtain the decision of the highest tribunal of the Empire as to the construction to be placed on the Imperial Canada Government Act authorizing Provincial Legislatures to impose direct taxation. It is just possible that the parties more immediately interested may have already entered into some arrangement for combined action, but if so it has been conducted secretly, which could scarcely have been done had any considerable number of the various corporations been consulted. We have not heard of any proposition to appeal to the Dominion Government to