

would cost here. When prices and civility are considered it is not to be wondered at that so many American women of wealth go to London and Paris to shop and be dressed; at least *Truth* thinks so.

TAXES IN THE TOWNSHIPS.

The town of Bedford, in the Province of Quebec, has adopted the following scale of taxes:

Each physician, dentist, notary, advocate or land surveyor practising in said town, \$3.

Each veterinary surgeon, \$2.

Each salaried clerk receiving \$1,000 and over, \$3.

Each salaried clerk receiving from \$500 to \$1,000, first inclusive, \$1.50.

Each room in which billiards or any other similar game is played, a bowling alley, or an express office, \$5.

Each livery stable, coal yard, or any person selling coal without a coal yard, \$4.

Each butcher, \$3

Each wood yard, carter (with double team), milkman, marble cutter's shop, grist mill, paint factory, sash and blind factory, \$2.

Each tin shop (without sale stock), carter (with single team), blacksmith shop, harness makers' shop, shoe shop, jeweller's shop (without sale stock), baker, barber's shop, wheelwright's shop, tailor's shop (without stock-in-trade), or painter's shop, \$1.

THE BANE OF THE 100-CENTS-ON-THE-DOLLAR TRADE.—The following is from the news columns of the *Simcoe British Canadian*. Comment is unnecessary. "Bankrupt prices for dry goods are now all the rage in Simcoe. Mr. R. H. Shannon, late of Cope & Young, who has been in Ridgetown the past winter selling off a bankrupt stock, is now in charge of the Coles & Whitwell dry goods stock, Simcoe, and together with Mr. S. M. Sovereign, they are making dry goods, carpets, gents' furnishings, hats, &c., move off lively at moving prices. Remember this stock of new goods was purchased away down below import prices, and is offered to the public at and below wholesale cost. Bargains there for you if secure them early."

—An editor in Idaho has exchanged his paper for a mule, preferring, doubtless, ears to arrears.

—**HEARD EN PASSANT AT THE ART GALLERY.**—She—I rather like that picture.

He—Do you really? I think its simply art-rending.

—Farmers around Picton say the hay crop will this year be short, owing to the cold, dry weather.

—Mrs. Slimpurse.—"What is the price of this suite of furniture?"

Dignified Clerk.—"This is not a suite, Madam. It is one of our \$25 sets. The suites are on another floor—\$100 a piece."—*New York Weekly*.

Commercial.

MONTREAL MARKETS.

MONTREAL, May 27th, 1891.

ASHES.—There has been quite a break in the value of first quality pots since last writing, principally due to a lack of demand in Liverpool, and we quote \$4.3) as now the outside limit. Second pots have not varied so much and are quoted at \$3.50; pearls have all been going to one concern, and it is hard to establish a quotation for them, but \$6.50 is about the figure. Receipts for May have been ahead of last year, but not so much as the previous months of 1891 were ahead of the corresponding months of last year.

BOOTS, SHOES AND LEATHER.—Taking it as a whole boot and shoe orders are not coming in very freely, and a good proportion of the country dealers are evidently waiting till they can form some idea as to crop prospects, etc., before committing themselves to giving large orders. As a consequence shoe manufacturers are still very light buyers, and there is a lack of life in the leather trade. Splits are going forward from here to England, and in moderate lots, and to a larger extent from Quebec,

the market there favoring rather better returns than can be realized here. Quotations are nominally unchanged, but shading would be done to secure any fair order. We quote:—Spanish sole, B.A., No 1, 21 to 23c.; do., No. 2, B.A., 17 to 18c.; No. 1, ordinary Spanish, 19 to 20c.; No. 2, ditto, 16 to 17c.; No. 1, China, none to be had; No. 1 slaughter, 22 to 25c.; No. 2 do., 21 to 22c.; American oak sole, 39 to 43c.; British oak sole, 38 to 45c.; waxed upper, light and medium, 30 to 35c.; ditto, heavy, 28 to 33c.; grained, 32 to 34c.; Scotch grained, 32 to 37c.; splits, large, 16 to 24c.; do., small, 12 to 15c.; calf-splits, 32 to 33c.; calfskins (35 to 40 lbs) 50 to 60c.; imitation French calfskins, 65 to 80c.; russet sheepskin linings, 30 to 40c.; harness, 23 to 29c.; buffed cow, 12 to 14c.; pebbled cow, 12 to 15c.; rough, 20 to 25c.; russet and bridle, 45 to 55c.

CATTLE.—The shipments from this port per seven steamers, during week ended 23rd May, were 3,467, as compared with 4,436 in the previous week, and 4,608 in corresponding week 1890. We hear that the first sale of Canadian stockers, held in Dundee, yesterday, netted a considerable loss to shippers, which is not encouraging. It is possible that the British restrictions have had to do with this result. And this makes the cattle dealers here more anxious about the proposal to hamper the trade still further by prohibiting the carrying of cattle on the upper decks of steamers. This step has been recommended by the Imperial committee of investigation, and the Canadian steamship agents have formally protested against it by memorial to the Minister of Marine, at Ottawa.

CEMENTS, &c.—Matters are comparatively slack in cement. A lot of 1,300 tons reached here last week and was immediately sent to Toronto and the West, where there had been a great dearth. There have been no arrivals since. We quote English \$2.60 to 2.75, Belgian \$2.30 to 2.50. Bricks \$18 to 20 per M from wharf in fair lots.

DRY GOODS.—City retail trade has ruled very fair despite the coolish weather, and this being the week before Procession Sunday, sales of hats, ribbons, gloves, &c., are pretty brisk. Money from this quarter comes in well, but general country collections are very poor. Wholesale trade is quiet; travellers who are out upon the road at present are already carrying some lines of fall goods, but as a rule are not doing much in them, a matter not seriously to be regretted.

FURS.—Business very quiet, and receipts are almost nil. Another couple of weeks will see the market closed for the season. Values are not subject to any revision. We quote:—Beaver \$4.50 to 5.00; bear, \$12 to 18; ditto cub, \$6 to 10; fisher, \$3 50 to 6.00; red fox, \$1.15 to 1.40; cross fox, \$2.50 to 5.00; lynx, \$1 50 to 2 50; marten, 60 to 80c.; mink, \$1 to 1.50; winter rat, 15c.; spring ditto, 20c.; otter, \$8 to 10; racoon, 25 to 60c.; skunk, 25c. to \$1, according to stripe and quality.

GROCERIES.—Trade moves along in the same rut as noted during the last several weeks, there being an absence of any important transactions. Molasses is likely to be dear; quotations are up on the island, last cabled quotation would make cost here not far from 40c. per gallon, and those who claim to be posted in the trade hold that 45c. will have to be yet paid for molasses in a jobbing way. Two small cargoes have arrived in Quebec, and have sold at

good figures, 36 to 37c., it is said; very little has yet been bought for this market. Sugars are just where they were: granulated, 6½c. per lb. at refinery, yellows, 5 to 5½c., and even wholesalers buying in only insignificant lots. The first lots of new rice are in the market; prices are advanced 20 cents per 100 lbs.; the mill price for 1,000-bag lots is \$3.70, and in a jobbing way \$3.90 to 4.00 is asked for B. quality. The only lot of new tea here yet is one of 24 half-chests, which has been in the importers' hands for two weeks. The first fair lots for this market are on the "Parthia," which left Japan on the 16th inst. Valencia raisins are rather strengthening in New York, as stocks of Californian fruits, which have been forced on the market, are getting pretty well worked off: we quote 5½ to 5¾c. per lb.; currants are 6 to 6½c. Canned goods are in fair demand, but there are not many to sell; of best brands of tomatoes there are hardly any to be now had, and from \$1.40 to 1.50 is asked; very few peas at \$1.50; corn, \$1.15. Tobacco and spices are dull and unchanged.

The "Aylona's" fruit cargo was sold at auction on the Long Wharf, yesterday. The offerings comprised 1,500 boxes lemons and 3,500 boxes and half-boxes of oranges. Values of lemons ranged from \$2.37½ to 4.12½, which is somewhat lower than realized at former sales, but to day's offerings were hardly so good as former lots. Prices oranges ran from

CITY DEBENTURES.

TENDERS will be received up to 6 p. m. on Monday, June 15th, 1891, for debentures of the City of New Westminster, B. C., amounting to \$176,000. Debentures are for \$1,000 each, payable on the 17th June, 1893, in the City of New Westminster, and bear 6 per cent. interest per annum, payable on the 1st days of January and July in each year, from the date of the delivery of the debentures. Debentures will be ready for delivery at New Westminster July 1st, 1891. Tenders to state number of debentures that will be taken, and the amount of premium that will be paid, and to be indorsed, "Tenders for Debentures," and addressed to the undersigned. The highest or any tender not necessarily accepted.

D. ROBSON, City Clerk.
New Westminster, B. C., May 14, 1891.

TOWN OF PORT ARTHUR.

Electric Street Railway Debentures.

Sealed tenders will be received by the undersigned up to 12 o'clock noon of Monday, the 15th day of June, 1891, for the purchase of \$75,000 of Debentures of the Town of Port Arthur for the building, equipping and operating of an Electric Street Railway. The Debentures mature in 30 years, and bear interest at the rate of four per cent. per annum, payable half yearly. All tenders must be marked "Tender for Debentures."

W. H. LANGWORTHY,
Town Clerk.
Corporation Offices,
Port Arthur, April 28th, 1891.

THE Ontario and Quebec RAILWAY COMPANY.

THE half-yearly interest due on the first of June next on the 5 per cent. debenture stock of this Company will be paid at the office of Messrs. Morton, Rose & Co., Bartholomew House, London, Eng., on and after that date to holders on the register on the 2nd proximo.

Interest for the same period on the common stock of the Company, at the rate of six per cent. per annum, will be paid on and after the same date at the Bank of Montreal, Montreal, or at the office of Messrs. Morton, Rose & Co., London, Eng., at the option of the holder, to shareholders on the register on the 2nd proximo.

Warrants for these payments will be remitted to the registered holders.

The Debenture Stock Transfer Books will close in London and Montreal on the 2nd May next, and the Common Stock Transfer Book will close in Montreal on the same day. The books at both places will be re-opened on 2nd June.

By order of the Board,
CHARLES DRINE WATER,
Secretary.
Montreal, April 17th, 1891.

D. W. ALEXANDER,
Manufacturer & Exporter of Sole Leather
AND DEALER IN HIDES,
Cor. Church & Front Sts. **TORONTO.**

TANNERIES—Huntsville Bracebridge and Port Elgin.

WINNIPEG, In Post Office Block TO LET

A Store 22 ft. x 60 ft., located in the business centre, Main St. Three storey solid brick building, an A. cellar, large vault and all modern conveniences, furnace, heat, etc. For a Bank, Loan Office, etc., etc., this would be a capital location. For further particulars apply to
W. F. DOLL, Winnipeg.