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tions are what millers sell at:—Japan Standard, \$1.25 to \$1.40; crystal Japan, \$1.75 to \$3; standard B., \$3.45; English style, \$3.30; Patna, \$1.25 to \$5; and Carolina at \$6.50 to \$7.50.

A fair business is reported in spices, there being a good demand for small lots and prices are steady. The following quotations are what jobbers can buy at only:—Penang black pepper, 6 to 7½c; white pepper, 10 to 12½c; cloves, 7½ to 9c; cassia, 8½ to 9½c; nutmegs, 60 to 90c, and Jamaica ginger, 15½ to 18½c.

The demand for coffee has continued slow, and few sales of importance have taken place. We quote: Maracaibo, 19 to 20c; Rio, 18 to 18½c; Java, 24 to 27c; Jamaica, 17½ to 18½c, and Mocha, 27½ to 30c.

The tea market has shown signs of more activity during the past week, and a decided better feeling prevails. The volume of business done has been larger, there being a better demand from both local and Western buyers, and some fair sized lots have changed hands. There has been considerable enquiry for low grade Young Hyson, which are very scarce, the market being almost bare of stock at present. A round lot of low grade Ping Suez was placed at 12 to 13c, a lot of 300 packages of Japan changed hands at 15c, a lot of 500 packages of China green sold at a range of 10 to 18c, and several small lots of Japans at 12 to 14c.—Montreal Gazette.

G. P. R. Report.

At a meeting of the board of the Canadian Pacific Railway company, held at Montreal on February 10, the following statement of the business of the past year was submitted: Gross earnings, \$18,911,036; working expenses, \$11,460,066; net earnings, \$7,450,950. Add interest earned on deposits and loans, \$112,246; add interest due from Duluth, South Shore and Atlantic Railway company on consolidated bonds held by the company against debenture stock issued, \$589,383; less advanced by company, \$148,716; making a total of \$8,033,863. Deduct fixed charges, including interest on land bonds and debenture stock issued against the Duluth, South Shore and Atlantic consolidated bonds held by Co. \$6,659,478. Surplus, \$1,374,385. From this there has been charged off the half yearly dividend on preference stock, two per cent. paid on first of October, 1895, \$128,480, leaving a surplus from the year's operations of \$1,245,905. After paying the October dividend on preference stock from this surplus the board declared a dividend of two per cent on the preference stock for the half year ended December 31st, and of one and a half per cent on the common stock for the year 1895, both payable April first. Traffic for the week ending February 7th amounted to \$353,000. In the same week last year it was \$281,000.

Financial and Insurance Items.

The new local fire insurance company, organized in Winnipeg last spring under the name of the Canadian fire Insurance Co., held its first annual meeting on February 4. The first annual report showed 651 policies in force, representing a sum of \$833,580. For the first year the business of the company was confined to Manitoba, but this year business will be extended to the territories. In moving the adoption of the report, the president reviewed the formation of the company, its reception by the public, and commented on the favorable showing of the balance sheet, the distribution of the risks, the low cost of acquiring the business, and emphasized the fact that insurance was being written for cash only, and anticipated the declaration of a dividend on June 1 next, when the company will have completed its first year's business. Votes of thanks were tendered to the directors and officers, and after re-appointing D. B. Hanna as auditor, the following were elected as directors for the year 1896: J. H. Ashdown, F. W. Stobart, G. R. Crowe, E. F. Hutchings, J. A. Richard, R. J. Campbell and R. T. Riley. The board of directors met immediately after the general meeting and appointed J. H. Ashdown, president; F. W. Stobart, Vice-President; R. T. Riley, Managing director; F. K. Foster, Secretary.

T. S. Vipond & Co., fruit merchants, Montreal, have assigned, with liabilities of \$250,000. Among the creditors are the Merchants Bank of Canada, for \$94,506, and Molson's bank for \$21,171.

Partner Wanted.

Wanted in an established and growing jobbing and retail business, a partner with business energy and some business experience sufficient to manage the commercial part of the business, while the subscriber manages the practical part. A capital of about \$3,000 necessary. To the proper party, the opening is an exceptionally good one.

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Of rich black soil, situated on Lulu Island, North Arm Fraser River, B. C. being composed of west halves of lots 12 and 13 and part of 1, Block 4 North, Range 7 West, 200 acres more or less; over two-thirds under good cultivation, mostly in meadow, the balance having been plowed once or twice and yielding abundance of grass for stock; has a very large barn, house and orchard of good bearing trees, all well fenced with stakes and boards; all well dyked and ditched, and about 3-4ths well underdrained; it is six or seven miles from the city of Vancouver; good roads, with stages to and from Vancouver daily; the river at the door teems with salmon, and has excellent shooting for ducks, geese and snipe; also pheasants in the near future; good school and churches near by; climate lovely and scenery simply charming.

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