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THE JOURNAL OF COMMERCE

FINANCE AND INSURANCE REVIEW

Vol. 14.

MONTREAL, FRIDAY, APRIL 14 1882.

No. 9.

Leading Wholesale Houses of Montreal

First Prize Dominion Exhibition, 1880.

GAULT BROS. & CO.,

Importers and Manufacturers.

Having made special arrangements with a number of the leading Mills in the country, we shall be prepared, during this season, to offer unusual advantages to intending purchasers in our "CANADIAN MANUFACTURES DEPARTMENTS." We will show a large and varied stock of the best value in the following lines:

Canadian Tweeds,
Canadian Flannels,
Canadian Shirts and Drawers,
Canadian White and Grey Blankets,
Canadian Wool Scarfs and Clouds,
Canadian Hosiery,
Hochelaga, Valleyfield and Stormont
Cottons.

Orders through our Travellers, or otherwise, will receive our usual careful and prompt attention.

GAULT BROS. & CO.

MONTREAL FELT HAT WORKS.

1878, Paris Exhibition, 1878.

Prize Medal awarded for our manufacture of

FELT HATS.

We are now producing every description of FUR and WOOL SOFT FELT HATS, and can supply the trade below current rates, as our addition to machinery has enabled us to double our product.

FOR THE

Spring and Summer Trade

We offer a full line of

ENGLISH and AMERICAN MANUFACTURES,

IN

Fur, Wool and Straw Hats,
SCOTCH CAPS, &c.

ALSO CANADIAN MANUFACTURES IN

STRAW GOODS.

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Warehouse; 471 to 477

ST. PAUL STREET, MONTREAL.

Leading Wholesale House of Toronto.

JOHN MACDONALD & CO

Carpet Department.

STAIR OIL CLOTHS,

FLOOR OIL CLOTH,

Linoleums,

OIL CLOTH MATS,

COCOA MATS,

ALL SIZES.

Cocoa Matting,

ALL WIDTH.

JOHN MACDONALD & CO.,

21, 23, 25 and 27 Wellington st. east, } TORONTO,
32, 34 and 36 Front street east, }
AND
30 Faulkner St., Manchester, England.

M. FISHER SONS & CO.

MONTREAL.

FISHER & CO., Huddersfield, Eng.,

WOOLLEN MANUFACTURERS

And MERCHANTS.

Spring and Summer TWEEDS,

SCOTCH, ENGLISH, &c.,

Worsted and Fancy Suitings in

Latest Styles and Newest

Colourings.

Ladies' Cashmere Dress Goods.

Black and Coloured.

Stock will be large and well assorted throughout the season.

184 MCGILL STREET.

Leading Wholesale Houses of Montreal

H. A. NELSON & SONS,

Wholesale Dealers in

WOODENWARE,

BROOMS,

Class Vases,

China Figures,

Ornaments,

Desks, Cabinets,

Albums, Clocks,

Toys, Dolls,

&c., &c.

The largest stock in the Dominion.

59 to 63 ST. PETER STREET,
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"Toronto House,"
56 & 58 FRONT STREET WEST.

SKELTON BROS & CO



WHOLESALE IMPORTERS
OF
MEN'S FURNISHING GOODS
52 & 54 ST. HENRY STREET,
MONTREAL.

The Chartered Banks.

THE CANADIAN
Bank of Commerce.

Head Office, - - - Toronto.
Paid-up Capital - - - \$6,000,000
Rest - - - - - 1,400,000

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Commercial credits issued for use in Europe, the East and West Indies, China, Japan, and South America.

Sterling and American Exchange bought and sold. Collections made on the most favorable terms. Interest allowed on deposits.

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OF CANADA.

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Reserve Fund - - - - - 175,000

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Drafts on New York and Sterling Exchange bought and sold. Deposits received and interest allowed. Prompt attention paid to collections.

EASTERN TOWNSHIPS BANK.

AUTHORISED CAPITAL, \$1,500,000
CAPITAL PAID IN MAY 15, 1879, 1,381,568
RESERVE FUND, 220,000

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Boston—National Exchange Bank.
Collections made at all accessible points and promptly remitted for.

The Chartered Banks.

The Bank of Toronto,
CANADA.
Incorporated 1855.

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HEAD OFFICE, QUEBEC.

CAPITAL PAID-UP DIRECTORS, 2,000,000

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CANADA—*Prov. Ontario*—The Bank of Toronto, *Maritime Provinces*—Bank of New Brunswick, Merchants Bank of Halifax, Bank of Montreal; *Manitoba*—The Merchants Bank of Canada.

A general Banking, Exchange and collection business transacted. Particular attention paid to collections and returns made with utmost promptness. Correspondence respectfully solicited.

LA

BANQUE JACQUES-CARTIER,

HEAD OFFICE, - MONTREAL.

Capital Authorized, - - - - - \$500,000.
Capital Subscribed, - - - - - 500,000.

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J. L. Cassidy, Esq. Ol. Faucher, Esq.
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Branch at St. Romé, P. Q., C. Bedard, *Agent.*
Branch at Valleyfield, C. F. Irish, *Agent.*
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Agents in London, Eng.: Glynn, Mills, Currie & Co.

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—OF THE—

DOMINION OF CANADA.

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THE BANK, under new management and with Fresh Capital, is now open and prepared to transact a general Banking Business. Correspondence solicited. Business transacted for Banks and Mercantile Houses in Quebec and Ontario, on favorable terms.

Loan Societies.

CREDIT FONCIER

FRANCO-CANADIEN.

CAPITAL, \$5,000,000.

PARIS OFFICE, . . . 3 RUE D'ANTIN.
QUEBEC OFFICE, . . 56 ST. PETER ST.
MONTREAL OFFICE, 114 ST. JAMES ST.

President:

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Canadian Directors:

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The Hon. E. T. PAQUET, M.P.P., *Quebec.*
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THOS. WORKMAN, *President of Molson's Bank, Montreal.*

Censor:

GUSTAVE A. DROLET, Chevalier de la Legion d'Honneur, Montreal.

For the management of business the Province of Quebec is divided into two Divisions: the Quebec Division, comprising the territory east of the Rivers St. Maurice and Nicolet; and the Montreal Division, the territory west of those Rivers.

MONTREAL DIVISION.

Office open to the Public from 10 A.M. to 3 P.M.

Manager: EDMOND J. BARBEAU.

Operations of the Company.

The objects of the CREDIT FONCIER FRANCO-CANADIEN are the following:—

- I. Hypothecary loans, either for a long term with payment by annuities, or for a short term without amortization.
- II. Loans on security of hypothecary or privileged claims, either for a long term with payment by annuities, or for a short term without amortization.
- III. Loans, for long or short term, to municipal or school corporations, or to fabricques.
- IV. The acquisition, by way of transfer or subrogation, of hypothecary or privileged claims on real estate.
- V. The acquisition of bonds and debentures issued by municipal or school corporations, and by incorporated companies doing business in the Dominion.
- VI. The acquisition of public funds.

THE HAMILTON

Provident and Loan Society.

HON. ADAM HOPE, Senator—*President.*
W. E. SANFORD, Esq.—*Vice-President.*
Subscribed Capital, \$1,000,000 00
Paid-up Capital, 900,000 00
Reserve and Surplus Profits, 174,000 00
Total Assets, 2,423,000 00

MONEY ADVANCED on Real Estate on favorable terms of Repayments.
The Society is prepared to issue DEBENTURES drawn at THREE or FIVE YEARS with interest coupons attached, payable half-yearly.

OFFICE,

Corner of King and Hughson Streets,
HAMILTON, CANADA.

H. D. CAMERON

March, 1882. Treasurer.

Private Banks.

W. MOWAT & SON,
BANKERS,

STRATFORD, ONT. [Established 1868.]

Transact a general banking business. Make a specialty of COLLECTING DRAFTS on business men in this town and vicinity at low rates, and prompt returns. Drafts issued on any banking town in Canada, and on New York, payable anywhere in the United States.

Agents in Canada: The Canadian Bank of Commerce. In United States: The First National Bank New York.

Oceanic Steamships.

Allan Line.



Under Contract with the Governments of Canada and Newfoundland for the Conveyance of the Mails.

1881. Winter Arrangements. 1882

This Company's Lines are composed of the following Double Engine Clyde built IRON STEAMSHIPS. They are built in water-tight compartments, are unsurpassed for strength, speed and comfort, are fitted up with all the modern improvements that practical experience can suggest, and have made the fastest time on record.

Vessels.	Tonnage.	Commanders.
Namidub	6,100	Building.
Hanoverian	4,000	"
Parisian	5,400	Capt. James Wylie.
Sardinian	4,650	" J. E. Dutton.
Polynesian	4,100	" R. Brown.
Sarmatian	3,600	" John Graham.
Circassian	4,000	Lt. W. H. Smith, R.N.R.
Moravian	3,630	Lieut. F. Archer, R.N.R.
Peruvian	3,400	Capt. Jos. Ritchie.
Nova Scotian	3,300	Capt. W. Richardson.
Hibernian	4,334	" Hugh Wylie.
Casplan	3,200	Lt. B. Thomson, R.N.R.
Austrian	2,700	Lieut. R. Barrett, R.N.R.
Nestorian	2,700	Capt. D. J. James.
Prussian	3,000	" J. G. Stephen.
Scandinavian	3,000	" John Parks.
Buenos Ayrean	3,800	" Neil McLean.
Corean	4,000	" Alex. McDougall.
Grecian	3,600	" C. E. LeGalluis.
Manitobian	3,150	" McNicol.
Canadian	2,800	" C. J. Menzies.
Phoenician	2,800	" J. Scott.
Waldensian	2,600	" R. P. Moore.
Lucerne	2,200	" John Kerr.
Newfoundland	1,500	" Mylius.
Aedean	1,950	" F. McGrath.

THE STEAMERS OF THE LIVERPOOL MAIL LINE.

Sailing from Liverpool every WEDNESDAY and from Boston and Portland alternately and from Halifax every SATURDAY, calling at Queenstown on the outward, and at Lough Foyle on their homeward passages, to receive on board and land Mails and Passengers to and from Ireland and Scotland, are intended to be despatched

FROM HALIFAX:

Polynesian	.....	Saturday, April 1
Peruvian	.....	" " 8
Nova Scotian	.....	" " 15
Circassian	.....	" " 22
Parisian	.....	" " 29
Sarmatian	.....	May 6

AT TWO O'CLOCK, P.M., on the arrival of the Intercolonial Railway train from the West.

Rates of Passage from Montreal, via Halifax.

Cabin	.....	\$22.05, \$78 and \$88
(According to accommodation.)		
Intermediate	.....	\$45
Steerage	.....	\$31

NEWFOUNDLAND LINE.

The S.S. Newfoundland is intended to perform a Winter Service between Halifax & St. John's, N.F., as follows:—

Connecting with Steamships leaving LIVERPOOL for HALIFAX on	Jan. 18; Feb. 1; Feb. 15; Mar. 1; Mar. 15; Mar. 29.
From HALIFAX—Tuesday:	Jan. 31; Feb. 14; Feb. 28; Mar. 14; Mar. 25; Ap'l. 11.
From ST. JOHNS—Monday	Feb. 6; Feb. 20; Mar. 6; Mar. 20; April 3; April 17.

Rates of Passage between Halifax and St. John's:

Cabin	.....	\$20.00 | Intermediate.....\$15.00
Steerage	.....	\$6.00.

For Freight, Passage or other information, apply to John M. Currie, 21 Quai d'Orleans, Havre; Alex. Hunter, 4 Rue Guicq, Paris; Aug. Schmitz & Co., or Richard Berus, Antwerp; Ruys & Co., Rotterdam; C. Hugo, Hamburg; James Moss & Co., Bordeaux; Fischer & Behmer, Schusselkorb, No. 8, Bremen; Charley & Malcolm, Belhus; James Scott & Co., Queenstown; Montgonnerie & Workman, 17 Gracechurch st., London; James & Alex. Allan, 70 Great Clyde st., Glasgow; Allan Bros. & Co., James Street, Liverpool; Allans, Rae & Co., Quebec; Allan & Co., 72 La Salle Street, Chicago; H. Bourlier, Toronto; Love & Alden, 207 Broadway, New York, and 201 Washington street, Boston, or to

H. & A. ALLAN,
India Street, Portland, 80 State St., Boston, and
25 Common st., Montreal.
March. J 7

Accountants, Agents, &c.

(For Legal Cards see other page.)

Arnprior, Ont.

JAMES BELL, Official Assignee, a Commissioner and General Agent, Arnprior.

Barrie, Ont.

JOSEPH ROGERS, Conveyancer, Insurance and General Agent, Auctioneer, &c Rents and Chattel Mortgages collected.

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M. B. ROBLIN, Accountant, Insurance Agent, Valuator for Trust and Loan Co. &c..

Berlin, Ont.

J. M. SCULLY, General Broker, Accountant, Real Estate and Insurance Agent, Conveyancer, &c. Money to Loan on Real Estate, Berlin, Ont.

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THOS. BOTHAM, Banker and Broker, Brantford, Ontario, Justice of the Peace, County of Brant. Issuer of Marriage Licenses. Post Office and Bill Stamp Distributor. Agent for Steamship, Insurance and Loan Companies.

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Lindsay, Ont.

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ACCOUNTANT, COMMISSIONER,
For taking affidavits to be used in the Province of Ontario,
115 St. Francois Xavier street, Montreal

Owen Sound, Ont.

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Uxbridge, Ont.

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Whitby, Ont.

JOHN RICE, Official Assignee, County Ontario, Accountant, Auditor, &c., Office at the Court House, Whitby, Ont.

Agents' Directory.

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R. C. W. MacQUAIG, General Insurance Broker, representing First-class Companies in Fire, Life and Accident, also agent for the White Star Steamship Co. Ottawa. Established 1870.

HUNTER & RENNIE,

FIRE, LIFE AND

Marine Insurance Brokers.

Fire and Life Insurance placed in the best Companies at the Lowest Rates.

Office: 214 ST. JAMES STREET, MONTREAL.

THOMAS HIAM, INSURANCE BROKER,

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Legal.

For Accountants, &c., see other page.

Almonte, Ont.

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D. G. Macdonell, M. P. James Dowdall.

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32 ST. GEORGE'S SQUARE,
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Clifton, Ont.

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Nos. 1 & 2 Book and Printing, (Toned & White,
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First Prize Dominion Exhibition 1880.

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Music Paper, Fine Manilla Paper,
Colored and Brown & Grey Wrapping
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Paper, Roofing Felt and Match
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Special Sizes and Weights made to order
389 ST. PAUL ST., MONTREAL.

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Solicitors for Canadian Bank of Commerce.

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and Insolvency, Notary Public, Conveyancer,
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Solicitor, Conveyancer, &c., 34 St. James St., N.

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192 Ontario Street, Kingston, Ont.
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Special attention to collections.

Kincardine, Ont.

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Attorney Solicitor Notary-Public,

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Offer to the Wholesale Trade
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AND

GOATSKINS.

TEAS, SUGARS, COFFEES,
SPICES, FRUITS

AND A FULL ASSORTMENT OF

GENERAL GROCERIES.

Maintained from best Markets.

J. A. MATHEWSON,
202 McGill Street.

J. RATTRAY & CO.,

Manufacturers, Importers and Wholesale Dealers

IN

TOBACCO, SNUFF, CIGARS,

AND GENERAL

TOBACCONISTS' GOODS:

MANUFACTORY:

No. 80 ST. CHARLES BORROMEE STREET.
WAREHOUSES AND OFFICE:
428 ST. PAUL COR. OF ST. FRANCOIS XAVIER ST.
MONTREAL.

E. E. GILBERT & SONS,

MANUFACTURERS OF

**PORTABLE AND STATIONARY
ENGINES,**

Steam Pumps, Shafting, Pulleys, &c.

Office:

722 ST JOSEPH STREET,
MONTREAL.

W. & F. P. CURRIE & CO.

100 GREY NUN ST., Montreal,

IMPORTERS OF

PIG IRON, BAR IRON,
BOILER PLATES, GALVANIZED IRON,
CANADA PLATES, TIN PLATES,
BOILER TUBES, GAS TUBES,

Ingot Tin,	Rivets,	Veined Marble,
Ingot Copper,	Iron Wire,	Roman Cement,
Sheet Copper,	Brass Wire,	Portland Cement,
Antimony,	Glass,	Canada Cement,
Sheet Zinc,	Paints,	Paving Tiles,
Ingot Zinc,	Fire Clay,	Garden Vases,
Pig Lead,	Flue Covers,	Chimney Tops,
Dry Red Lead,	Fire Bricks,	Fountains,
Dry White Lead,		DRAIN PIPES,

Patent Encaustic Paving Tiles, &c.

MANUFACTURERS OF

SOFA CHAIR, AND BED SPRINGS.

Leading Wholesale Trade of Montreal

COCHRANE, CASSILS & CO.

MANUFACTURERS OF

Boots and Shoes, Wholesale

CORNER OF

Craig and St. Francois Xavier Streets,

M. H. Cochrane, } MONTREAL.
Chas. Cassils, }

JAMES MCCREADY & CO.

WHOLESALE

BOOT AND SHOE

MANUFACTURERS,

35 & 37 WILLIAM STREET.

MONTREAL.

J. & T. BELL,

MANUFACTURERS OF

Fine Boots and Shoes

WHOLESALE,

273 NOTRE DAME STREET,

MONTREAL.

Fine made goods, latest styles, equal in finish to
the best American makes, and specially adapted to
town custom.

**SHAW BROS. & CASSILS,
TANNERS,**

And dealers in

HIDES AND LEATHER,

426 & 428 NOTRE DAME ST.

MONTREAL.

ALEXANDER SEATH,

IMPORTER OF

British & Foreign

LEATHERS

AND

Shoe Manufacturers' Goods,

16 LEMOINE STREET,

MONTREAL.

Cassils, Stimson & Co.,

IMPORTERS OF

FOREIGN LEATHERS

PRUNELLAS & SHOE FINDINGS

AND

Leather Commission Merchants,

13 & 15 ST. HELEN ST., MONTREAL.

Leading Wholesale Trade.

D. Morrice & Co.

Canadian Manufactures,

MONTREAL AND TORONTO,

Hochelaga

Brown Cottons,

Canton Flannels,
Yarns and Bags,

Valleyfield

Bleached Shirtings,

Wigans and Shoe drills.

Stormont

Col'd Cotton Yarns,

Ducks, Tickings, Checks, &c.

Knitted Goods,

Tweeds,

Flannels, &c., &c.

The Wholesale Trade only
supplied.**DOMINION BOLT CO.,**

Front and Sherburne Sts., Toronto.

FIRST PRIZE DOMINION EXHIBITION, 1880.

CARRIAGE BOLTS:

"**Best Best.**"—Made from square and round Norway iron, the latter by patented machinery ensuring a like full square to that made from square iron.

"**Best.**"—Made from Best Staffordshire iron, same finish as "Best Best," and annealed.

"**Common.**"—Made from Best Staffordshire iron, with black heads, the burr only being edged.

Railway Track Bolts.**Railway Track Spikes.**

Quality not excelled by any, native or foreign.

Hot Pressed Nuts. Machine Forged Nuts.—None better. In a few weeks there will be another machine in operation for small sizes of

Cold Pressed Nuts. Rivetting Burrs. and very soon there will be in operation an improved machine for

Plough Bolts. Boiler Rivets.

No better and no greater variety can now be had elsewhere of

Fancy Head Bolts,

for Carriage Builders and others, which always afford satisfaction to buyers.

Machine Bolts. Coach Screws.**Bridge Bolts. Tire Bolts and Rivets.****Sleigh Shoe Bolts. Elevator Bolts,**

All of best quality and annealed, not second to any imported.

Stove Bolts. Stove Rods. Rivets.**W. McLAREN & CO.,**

WHOLESALE

BOOT & SHOE Manufacturers,

VICTORIA SQUARE,

MONTREAL.

While maintaining a complete stock of staple goods of superior makes, special attention is devoted to filling orders for any class of goods required on the shortest notice.

Leading Wholesale Trade of Montreal.

CANTLIE, EWAN & CO.,

MANUFACTURERS' AGENTS.

CANADIAN TWEEDS,

CORNWALL BLANKETS,

LOMAS' (Sherbrooke) FLANNELS,

LYBSTER COTTONS, &c., &c.,

38 St. Joseph Street, Montreal

13 Wellington Street, East, TORONTO.

WM. PARKS & SON,

NEW BRUNSWICK COTTON MILLS

ST. JOHN, N.B.

Awarded the only Medal given at the CENTENNIAL EXHIBITION of Cotton Yarns of Canadian Manufacture. Gold Medal at Montreal Exhibition. Two Silver and Two Bronze Medals at Toronto Industrial Exhibition. Diploma and Seven First-Class Prizes at Hamilton, London, and St. John Exhibitions for their

COTTON YARNS,

CARPET WARPS,

BEAM WARPS,

HOSIERY YARNS,

BALL KNITTING COTTONS,

Which for Quality and Brilliance of Colour, cannot be excelled.

ALEX SPENCE. WM HEWETT.
21 Lemoine St., Montreal. 11 Colborne St., Toronto.

To Railways & Banks.

STOUT BUFF

—AND—

THIN BUFF
COPYING PAPER and BOOKS,

Will copy any kind of Ink!

The use of COPYING INK ENTIRELY
DISPENSED WITH—Plain Ink will
answer as well.

SEND FOR SAMPLES AND PRICES.

MORTON, PHILLIPS & BULMER,
Stationers, Blank Book Makers, and
Printers,

375 NOTRE DAME STREET, MONTREAL.

Hodgson, Sumner & Co.,

IMPORTERS OF

DRY GOODS,

SMALL WARES and FANCY GOODS,

347 & 349 ST. PAUL ST.

MONTREAL.

Leading Manufacturing Firms.

THE
Montreal Knitting Co.,73 ST. JOSEPH STREET,
OFFER THE**Wholesale Trade**

SUPERIOR

Seamless Woollen Hosiery,

FOR FALL DELIVERY,

In all the fashionable Colors and Styles.

All Goods warranted equal to sample.

PATERSON BROS.,

IMPORTERS.

MILLINERY

AND

Fancy**DRY GOODS,****58 & 60**

Wellington Street West,

TORONTO.

22 ST. HELEN ST.,

MONTREAL.

1854.

1882.

BUY

E. B. EDDY'S**MATCHES,****PAILS, TUBS,**

AND

Washboards

MANUFACTURED AT

HULL, P. Q., CANADA.

CO-PARTNERSHIP NOTICE.

NOTICE is hereby given that the undersigned have entered into Co-Partnership as
GENERAL COMMISSION MERCHANTS
under the style or firm of

BOWN & WOODS,

We respectfully solicit consignments. Returns promptly made. Good references on application.

ALFRED A. BOWN.

CHESLEY WOODS.

St. John's, Nfld., Jan. 31st, 1892.

Silk and Cotton Manufactories, &c.

BELDING, PAUL & CO.

MONTREAL,

—MANUFACTURERS OF—

**Silk Threads,
RIBBONS, &c.**

OFFICES.

New York, Philadelphia, Cincinnati, Boston,
St. Louis, Chicago, San Francisco,
Montreal.

MILLS.

Rockville, Conn., Northampton, Mass.,
Montreal, Que.

1882. SPRING, 1882.

Foster, Baillie & Co.,

14 ST. HELEN STREET,
MONTREAL.



AGENTS FOR
ULSTER SPINNING
CO., Belfast.

D. & R. DUKE,
Brechin.

McGREGOR & CO.,
Dundee.

J. T. RAWORTH, Leicester.

AGENTS FOR
CANADA SILK CO.,
Montreal.

DON & DUNCAN,
Dundee.

JAMES HAMILTON,
Glasgow.

SPECIALTIES:

LINEN GOODS of every description. Sewing Silks
and Ribbons (home made).
BLACK CASHMERES, COBOURGS and ITA-
LIANS. RAWORTH'S SEWING COTTONS, on
account of Manufacturers.

Prices cannot be equalled. Examine
values and be convinced.

A. W. CRAIG & CO.

SHIRT and COLLAR

MANUFACTURERS

AND IMPORTERS OF

GENTS' FURNISHINGS,

130 ST. JAMES STREET,

OLD POST OFFICE BUILDING,

MONTREAL

Goods Warranted First-class in all
cases.

Leading Wholesale Trade of Montreal.

**WM. BARBOUR & SONS,
IRISH FLAX THREAD**

LISBURN.

Received

Gold Medal

THE

Grand

Prix

Paris Ex-

hibition.

1878.



Received

Gold Medal

THE

Grand

Prix

Paris Ex-

hibition,

1878.

Linen Machine Thread, Wax Machine Thread
Shoe Thread, Saddlers' Thread, Gilling
Twine, Hemp Twine, &c.

WALTER WILSON & CO.,

Sole Agents for the Dominion,
1 & 3 ST. HELEN STREET, MONTREAL.

JOHN CLARK, JR. & CO.'S

M. E. Q.  M. E. Q.

TRADE MARK

ESTABLISHED 1820. **SPOOL COTTON.** RECOMMENDED BY THE PRINCIPAL SEWING MACHINE CO.'S as the BEST for Hand and Machine Sewing. **ESTABLISHED 1820.**

M. E. Q.

ESTABLISHED 1820. **THIS THREAD** is the only MAKE in the CANADIAN MARKET that RECEIVED an AWARD —AT THE— CENTENNIAL EXHIBITION —FOR— Excellence in Color, Quality & Finish.

Wholesale Trade supplied by
WALTER WILSON & CO.,
1 & 3 St. Helen Street,
MONTREAL.

AGENCY FOR



BEST IMPORTED GLOVE
in the market. A full assortment always in Stock.

Walter Wilson & Co.,
Sole Agents for the Dominion of Canada,
1 & 3 ST. HELEN ST., - MONTREAL.

**W. H. Storey & Son, { ACTON,
ONTARIO**

GLOVE MANUFACTURERS.

The best description of Gloves and Mitts in ever
variety of Material and Style are manufactured by a



**STOREY'S "EUREKA"
SPRING GLOVE FASTENER, PAT.**

We are also Patentees and Inventors of Storey's
"Eureka Spring Glove Fastener," justly
acknowledged the most perfect Fastener in use.

Patented in Canada, the United States and Great
Britain.

Foreign Offices: { Spruce St., New York, U.S. A
Lime Grove, Birmingham, Eng

Commercial Summary.

THE Bank of Nova Scotia is about to open
an agency in Dundee Buildings, Winnipeg,
under the management of Mr. E. A. Taylor, of
that city.

THE Midland Railway amalgamation became
an accomplished fact on the 1st inst. Seven
regular passenger trains now enter and leave
Peterborough from Port Hope, and Belleville
daily.

WM. J. WILLIAMS, a young man who com-
menced business as a grocer in Chatham, Ont.,
last December, with little or no capital, was
closed up a short time ago under execution
upon a landlord's warrant; but the sale of his
goods has been postponed, presumably with the
object of effecting some arrangement by which
a settlement may be made.

EDWARD BARRETT, hotel-keeper at Windsor,
Ont., recently absconded, leaving debts
amounting to between \$3,000 and \$4,000 unpaid,
with assets of about \$3,000, since attached, and
reported sold by the Sheriff. Barrett is said to
be a brother-in-law of an influential member of
the Dominion Cabinet, and it is rumoured that
he has received an appointment in the Winni-
peg Post Office.

A. W. BRODIE, of Peterboro', Ont., is estab-
lishing a woolen manufactory on the Dickson
water power. New buildings are being erected
for the purpose. The town has granted him
exemption from taxation for ten years.—The
old "Helm" Foundry in Peterboro' has recently
been reopened by a new firm.

A WELLAND (Ont.) correspondent says:—The
winter wheat in most parts of this county looks
fair, taking all things into consideration, and
bids fair for a good crop unless a drought should
set in this month, which would almost entirely
ruin the whole crop. The farmers in this vicinity
have commenced their Spring ploughing.

F. W. BURTON, confectioner, etc., Windsor,
Ont., has effected a compromise with his cre-
ditors at 70c on the dollar, payable monthly in
ten months, without interest, and unsecured.

WULFF & CO.

32 St. Sulpice Street,

MONTREAL.

SELL IN CANADA,

**Dyestuffs, Colors,
Chemicals, &c.**

OF

WM PICKHARDT & KUTTROFF,

98 Liberty St., New York,

SOLE AGENTS OF

Badische Anilin and Soda Fabrik,
GERMANY.

His liabilities amounted to some \$3,100, with assets of about \$2,600; the preferential claims for taxes, water rates and executions amounted to about \$400. His trouble is attributed to the unfavorable winter and bad roads, in addition to the lack of sufficient capital.

Business in Halifax is beginning to show signs of improvement; some coastwise and a few early fishermen are arriving, and there is some sorting up trade being done with country buyers. Cargoes of the new crop of molasses and refining sugars arriving in the market, the former for consumption. There is also an increased movement in breadstuffs reported.

The people of Peterborough are evidently awake to the importance of making their town what Nature intended it should be—a manufacturing centre. The immense water power furnished by the Otonabee River, nine miles of which may be utilized, has not many equals on the continent. The large chains of lakes feeding it have been formed into immense reservoirs by the erection of dams at suitable points, so that freshets are prevented in the Spring, and the water kept as nearly as possible at an even flow throughout the summer.

A BAD MEMORY.—John W. Bows commenced business as a grocer at Chatham, Ontario, some five or six years ago, and was believed to be doing a good paying business, but he recently conceived the idea that Manitoba was a good place to go to, and announced to his creditors and the public generally that his entire stock and household furniture would be sold by auction and otherwise. He made plausible promises to his creditors to settle with them as fast as he realized, but he sold out, got the cash, and forgot all about his creditors, to whom he owed about \$3,000, and left suddenly for the Western States.

Mr. EDWARD BROWNE of the Royal Mail Line Wharf, Hamilton, celebrated the 25th birthday of his son, Mr. Edward Herbert Browne, by admitting him into partnership. The firm will be E. Browne & Son, and thus the succession

Leading Wholesale Trade of Montreal.

GREENE & SONS COMPANY

MONTREAL,

WHOLESALE



Largest assortment and greatest variety of **NEWEST STYLES** selected from the markets of London and Paris for Spring of 1882.

WAREHOUSE, { 517, 519, 521, 523, } MONTREAL.
ST. PAUL STREET.

of one of the oldest firms of wharfingers on the lakes will be perpetuated. Mr. E. H. Browne is the worthy son of a worthy sire, and a careful training under the eye of Mr. Browne, Sr., supplemented by a period in the office of one of the largest shipping companies of New York, ensures beyond a doubt that the business will be conducted with all the vigor which has heretofore characterized it.

The by-law granting \$20,000 to the Peterborough Car and Manufacturing Company (Limited) was submitted to the ratepayers of Peterborough on the 5th inst., and carried by the handsome majority of 269. The Company was recently organized with a capital of \$100,000 for the purpose of establishing carworks in that town. Amongst the stockholders are Messrs. George A. Cox, President of the Midland Railway Company, James Stevenson, George Hilliard, M.P., and other enterprising and successful business men.

The liabilities of Messrs. D. Magee & Co., the old established firm of hatters and furriers St. John, N.B., whose assignment was referred to in a recent issue, are placed at \$36,000, and their assets, consisting of stock, book-debts and some real estate, at \$39,000. There are preferred creditors to the amount of \$17,000. The firm have been in business in St. John about thirty years, and, with one exception, were at one time the only hatters of any consequence in the city; latterly a number of others in the trade have cut into the business formerly done by them, and there has evidently not been sufficient for them all. The firm is composed of Messrs. David Magee & M. F. Monks, both of excellent character and reputation, but they seem to have been unfortunate. Shortly after the great fire in St. John, a few years ago, they leased a lot at a high rent, and incurred large

expenses in building upon it; unable to procure tenants, they obtained assistance in the way of endorsements, and in return are said to have endorsed for another party, who afterwards failed. Their real property in the city is said to be mortgaged for its full value.

D. D. Davidson, dealer in stoves, tinware, etc., Kentville, N.S., who claimed to have a cash capital of \$10,000 when he commenced business, seven or eight years ago, has recently assigned. The amount of liabilities or assets is not known yet, but the latter consists of stock, and an interest in his wife's real estate property, which latter, however, we are told, is mortgaged for every cent of its value. It is also stated that preferential claims will more than swallow up the assets. Davidson was formerly engaged in gold mining in California and Australia, and the passion to "make haste to get rich" seems to have been uppermost during his career in Kentville; for although he had a first-class business stand, and no competition, it is stated by those who should know that he was quite discontented with the slow and steady gains from legitimate business, and seemed to prefer making money by schemes of one kind or another than by steady toil and industry. His losses are reported to have been very light during the past five years, and, to quote the words of a correspondent: "It is a mystery to the people of Kentville how he failed, or assigned, or for what reason. He had the business to himself, charged what he pleased, and the people paid him. He was sharp enough in collecting, but had a craze for mining and digging holes in the ground, almost anywhere, and making a great splutter about them, what they were worth, etc.—another 'Colonel Sellers.' He has simply whittled himself off to a point."

Leading Wholesale Trade of Montreal

JOHN TAYLOR & CO.
 WHOLESALERS
HAT AND FUR HOUSE,
PULLOVER & SILK HAT
 MANUFACTURERS,
537 ST. PAUL STREET,
MONTREAL.

JOHN McARTHUR & SON,
 Importers of and Dealers in
White Lead & Colors,
 DRY AND GROUND IN OIL,
 Varnishes, Oils, Window Glass, Star,
 Diamond Star, and Double Diamond Star
 Brands,
 English 16, 21 and 26 oz. Sheet.
 Rolled, Rough and Polished Plate Glass.
 Colored, Plain and stained Enamelled Sheet
 Glass.
 Painters and Artists Materials.
 Chemicals, Dye Stuffs.
 Naval Storos, &c., &c., &c.,
OFFICES AND WAREHOUSES:
310, 312, 314 and 316 St. Paul Street
 AND
253, 255 and 257 Commissioners Street
MONTREAL.

S. H. MAY & CO.,
474 AND 476 ST. PAUL STREET,
 Importers and Dealers in
 Paints, Botted and Raw Linseed Oil, Pale Seal and
 Refined and Cod Oil, Rangoon Oil, the very best Oil in
 the market for Machinery, with a full supply of Car-
 riage Paints and Materials. Glass—16 oz., 21 oz., 26 oz.;
 Smethwick, German Star, Diamond Star and Double,
 Enamelled and Colored, Rough, Rolled and Fluted
 Glass, Varnish, Japans, Spirits Turpentine, Shellac
 Varnish, Mirror Glass, 2 and 3, White.

The law firm of Halstead & Dickson in Mon-
 cton, N.B., has been dissolved. Mr. Dickson has
 removed to Albert County, and the business of
 the late firm is now carried on by Mr. C. A.
 Halstead.

At the recent annual meeting of the Commer-
 cial Union Assurance Company the directors
 announced a dividend of 15 per cent, free
 from income tax, making, with the interim
 dividend, 20 per cent. for the past year.

A rumor has been current in business circles
 in Hamilton for some days past, that the Canada
 Fire and Marine Insurance Company had decided
 to wind up. Whatever foundation there may be
 for this rumor it is at least premature to say
 that any such decision has been arrived at by
 the Company.

ANGUS McLEAN, merchant tailor, who has
 been in business in Moncton for some time, has
 recently compounded with his creditors at 40
 per cent., and gone to the Northwest in quest of
 pastures green. He took with him a few hun-
 dred dollars, and left his reputation, which is
 reported not first-class.

C. OSCAR ROWE, dealer in stoves, tinware, &c.,
 Moncton, N.B., is erecting a new two-story
 building to enable him to meet the increasing

Leading Wholesale Trade of Montreal.

S. H. & J. MOSS,
5 & 7 RECOLLET STREET,
 MONTREAL, and LONDON, ENGLAND,
 IMPORTERS OF
WOOLLENS, ETC.

Our assortment in Montreal for the coming season will be found the largest and
 most complete we have ever shown, especially in

ENGLISH TWEEDS,
SCOTCH TWEEDS,
WORSTED COATINGS
AND FANCY OVERCOATINGS,
TAILORS' TRIMMINGS, ETC.

THE FAVORITE GELATINE.

Awarded Diploma at Provincial Exhibition,
 Montreal, 1881.

The best and most economical Gelatine in the
 Market for making JELLIES. CHARLOTTE RUSSE,
 BLANC MANGE, SNOW PUDDING, &c. Directions
 in English and French. Send for Price List.

EMIL POLIWKA & CO.,

32, 34 & 36 St. Sacrament St.,
MONTREAL.

demand for his goods. Mr. Rowe commenced
 business a few years since in a small way,
 manufacturing tinware, and has been steadily
 adding to his stock as his circumstances war-
 ranted. He now does quite a flourishing busi-
 ness.

T. BROSSARD, a retail dry goods dealer in this
 city of one year's standing, called his creditors
 together on Saturday last and made an assign-
 ment for their general benefit. His liabilities
 amount to \$7,130, and he has assets in stock
 fixtures and book debts to the estimated value
 of \$7,700. Since he took stock about the 1st
 February, he has bought goods to the value of
 \$2,970. Brossard's difficulty is attributed to
 lack of means, the unfavorable winter, and lack
 of business qualifications. The stock is being
 taken, and the estate will probably be sold by
 auction.

MESSRS. HEATH AND GUNN, druggists, Kings-
 ton, Ont., who have been in business in the
 Limestone City for the last fourteen years, have
 assigned with liabilities of \$10,900—\$3,800
 unsecured—and assets \$14,000, in a valuable
 store and stock-in-trade. Some real estate
 belonging to the firm is said to be mortgaged for
 over \$3,000. They commenced with a capital of
 \$14,000, in stock and building, but lost heavily
 by a fire in 1876, and secured an extension, but
 withal have not been able to recover their loss,
 estimated at \$3,000. The firm are highly re-
 spected, their difficulty being attributed wholly
 to misfortune. No offer has yet been made; it
 is thought the estate may pay 40c on the dollar,
 unsecured.

The first consignment of ore for the new
 smelting works at Hochelaga has arrived.

Batty's Jams.

C. H. BINKS & CO.,
MONTREAL.

Forbes, Roberts & Co.,

WHOLESALE
GENTS' FURNISHINGS
 AND
TAILORS' TRIMMINGS,
53 Yonge Street, TORONTO.

THE CO-OPERATIVE ASSOCIATION.

An adjourned meeting of the Canada Co-
 operative and Supply Association was held the
 5th inst., Mr. T. P. French presiding. Amongst
 those present were Colonel Whitehead,
 Lieut.-Col. Worsley, Rev. S. Milne, Messrs.
 P. S. Stevenson, Jno. F. Nott, Stevens, Kinloch,
 Robertson, Williamson, Malloch, Reid, Cross,
 Rhodes, Grant, Mathews, Jones, and others.
 [It was remarked that neither the President nor
 vice-President of the Association was present.]

The Chairman in opening the meeting stated
 that he was happy to be able to make the
 announcement that the affairs of the Company
 were in a better shape than formerly, and that
 there was every prospect of the Association
 holding its own in future. The objects sought
 by the committee had been obtained, and there
 was a certainty of the business proceeding as
 heretofore.

Mr. Stevenson said that the required
 \$50,000 had been subscribed, and there would
 be a meeting of creditors next day; he would
 ask the gentlemen present to meet again on a
 day fixed by the committee in order to hear the
 result of the terms agreed upon at that meet-
 ing, and if they approved of them to confirm
 them. The arrangements of the committee had
 been completed. The increased amount of
 stock had been taken, and the affairs of the
 institution were commercially sound. In
 reply to a question from Mr. Williamson, the
 speaker said that the average receipts per day
 were \$1,200. Mr. Mathews had been appointed
 to oversee the taking of stock, which was done
 by taking the selling price, and making a
 reduction of 17 per cent. in order to get the
 cost price. The work would be checked by
 going over the list again, taking stock at cost
 price.

J. W. MACKEDIE & CO,

WHOLESALE

CLOTHIERS

MONTREAL,

Have removed to their NEW PREMISES, 7 and 9 VICTORIA SQUARE.

DECORATORS PURE WHITE LEAD.

This Lead now occupies the FOREMOST position, and is acknowledged to be

THE BEST IN THE MARKET

FOR ALL DECORATING PURPOSES AND FIRST-CLASS WORK.

IT HAS NO EQUAL For Fineness! Whiteness! and Covering Power.

—MANUFACTURED BY—

WILLIAM JOHNSON,

PAINT AND COLOR MANUFACTURER,

572 WILLIAM STREET, MONTREAL.

P. O. Box 926.

To be had from all Dealers in Paints and Oils.

CANADA TOBACCO WORKS.

Try the following fine brands of SMOKING AND CHEWING TOBACCO'S, they are the best made in Canada:

Porcheron's Rough and Ready	13s.
" " " "	7s.
Gladstone " " " "	5s.
Sponge " " " "	6s.
Royal George " " " "	13s.

CHEWING

The Pacific Twist	
" Louisa double thick Solace	7s.
" Rough & Ready Navy	12s.

A. D. PORCHERON, Proprietor,
MONTREAL.

WHAT THE PUBLIC WANT. PRIVILEGES, NOT CONDITIONS

ON THEIR LIFE POLICIES.

The unconditional policies of the Sun Life Assurance Company of Montreal contain *not one condition*, but have the following *privileges* on them:

1. Liberty to travel anywhere without extra.
2. Liberty to engage in any occupation without extra.
3. Thirty days of grace for premiums.
4. Policy may be revived within a year after lapse.
5. Paid up policies given for definite amounts after three years.
6. Loans made after two years.
7. Policy indisputable after two years.
8. Any difference to be referred to arbitration.

Compare this with ordinary policies. The Company is very strict in admitting persons to these benefits, but it is evident those who get them get privileges no other Company in Canada gives. It is universally admitted to be by far the simplest and most straightforward policy in use in this country.

R. MACAULAY, Manager.

Mr. Kinloch thought that Mr. Mathews was a good and proper supervisor, but he was surprised to hear of the manner in which stock had been taken. The only reliable method was to go over the stock, marking articles at cost price, and he would not approve of the manner in which it was done. And, in reference to the cut goods, he would suggest that a competent man be employed to supervise the marking and general disposing of the cut goods or remnants.

Mr. Robertson said that he was deterred from investing his money in the concern on the grounds that there were really no practical business men on the board of directors. The confidence of the public was the principal thing to be secured, and that could only be obtained by having a number of men on the board of directors who thoroughly understood the management of such a concern.

Mr. Mathews stated, in reply to a question put by Mr. Kinloch, that there was a clear profit of \$26,000 upon the sales of \$174,000 which took place during the last seven months.

[Now we make the following calculation:— Mr. Mathews said the profits on \$174,000 were \$26,000. Let's see: if in 7 months the sales were \$174,000, this would show a profit of 15 per cent. During that period the expenses were, on the average of \$3,725 per month, \$26,075; therefore they must have sold their goods at an average profit of 30 per cent. Is this probable?]

At the meeting of the creditors and directors held on the 6th inst., the chair was taken by Mr. John Ogilvy, who stated that the object of the meeting was to endeavor to arrange with the shareholders in accordance with certain resolutions or agreements made between them and the creditors at the meeting in the early part of February, viz., that failing to get *bona fide* subscriptions to the amount of \$50,000 the estate should be handed over to trustees for the protection and for the benefit of the creditors. The directors state that the \$50,000 have been subscribed, but as this is to be considered preference stock, and an Act of Parliament must be obtained ere its issue, some longer time may

be required to complete arrangements. For the information and guidance of the creditors the chairman submitted the subjoined statements as to the position of the Company financially, two made by the Directors, and one a valuation made by a merchant of the city which shows a deficiency according to his valuation of \$84,388:

16th February, 1882.

STATEMENT of Co-operative Co.'s affairs made out and presented by Directors.

ASSETS.	
Stock.....	156,233
Do Bond.....	60,816 217,050
Furniture.....	6,076
Cash on hand.....	4,747
Due by Ottawa Agency.....	1,184
Claim, Allan's.....	457
Sundries.....	327
Deficiency.....	13,727
	\$244,469

LIABILITIES.	
British.....	152,262
Canadian.....	23,859
Petty.....	750 176,872
Less Returns.....	162
	\$176,710
Rent due 1st Feby.....	500
Due Molsons Bank.....	16,067
" Depositors.....	498
	\$193,776
Due Stockholders.....	50,693
	244,469

28th March, 1882.

THE CANADA Co-operative Supply Association.

ASSETS.	
Merchandise per List.....	222,025 06
Add purchased to date.....	16,867 79
" Duty.....	6,392 10 245,284 95

Sales to Date.....	49,029 63	
Less 17 1/2 per cent.....	8,580 18	40,449 45
Furniture account.....		\$204,835 50
Cash on hand.....		6,150 30
Due by Ottawa Agency.....		21,318 20
J. & A. Allan, Liability for damaged goods entered.....		2,578 25
Sundry Small Balances.....		457 25
Deficiency, say.....		179 68
		160 20
		\$235,679 39

LIABILITIES.	
To the Public.....	148,511 38
Sundry open accounts.....	26,281 30
	\$174,822 68
Molsons Bank:	
Over Draft.....	6,077 75
Balance on Special Loan.....	3,300 00 9,377 75
Rent due 1st April.....	166 66
Due Depositors.....	324 30
" Stockholders.....	50,988 00
	\$235,679 39

Also, as above, statement of the 28th March, presented by the Directors. In this statement which, observe, shows a deficiency of only \$160.20, no allowance has been made for salaries due amounting to about \$2000, nor for law costs, counsel fees and some considerable amounts due for carpenter work, circulars, &c.; and the Allan claim of \$457 seems very doubtful.

I have in my possession an estimate made by a merchant in town of the value of the Assets and Liabilities of the Association which I submit to you, this, I may say, was made shortly after our first meeting.

Due to Stockholders and to Creditors.....	\$244,670
Assets, including original stock of the Shareholders.....	160,282
Deficiency.....	\$ 84,388

Leading Wholesale Trade of Montreal.

PILLOW, HERSEY & CO.,
Montreal,

MANUFACTURERS OF

RHODE ISLAND HORSE SHOES,

AND EVERY DESCRIPTION OF

CUT NAILS,

Railway and Ship Spikes,

Iron, Steel, Zinc & Copper Shoe Nails.

And SHOE TACKS,

Extra Swedes Iron Tacks, Upholsterers' Tacks, B.B.W. Iron Tacks, Large Head and Leathered Carpet Tacks, Gimp, Brush, Lace, Zinc and Copper Tacks, Hungarian, Zinc Shank, Hot and Channel Nails, Patent and Common Brads, Trunk, Clout, Cigar Box, Name, Chair and Finishing Nails, Pressed and Clinch Nails, Slatting, Common and Best Barrel Nails, Copper and Brass Nails, Glaziers' Points, Brass Shoe Rivets, Galvanized Nails. Also, Tinned Nails and Tacks of all kinds.
Carriage, Tire and other Bolts, Coach Screws, Hot Pressed and Forged Nuts, Felloe Plates, Living and Saddle Nails, Tufting Buttons, &c.

OFFICE AND WAREHOUSE:

Caverhill's Buildings, 91 St. Peter Street.

C. S. WATSON, President
W.M. McMASTER, Junr., Secretary.

SIR HUGH ALLAN,
Vice-President.

Montreal Rolling Mills

COMPANY,

MANUFACTURERS

CUT NAILS,

HORSE NAILS,

WROUGHT IRON PIPE,

TACKS, BRADS, ETC.

HORSE SHOES, ETC., ETC.

The chairman also stated that he had, after a thorough examination of the stock, formed an estimate of his own, but as this varied so very materially from any of the estimates issued by the directors, he deemed it better to abstain from at present making it public. After some further remarks, the chairman stated that the real and true position of the Association lay in what is the worth of the \$204,000 of goods and the \$6,000 of furniture put down as the chief assets of the company. Whatever deductions it might be considered necessary to make on these would so much the more increase the deficiency, and when it is considered that the sales so far made have been from the full stock of the importations, and naturally not the worst portion, men of business will see, considering all things, and also that the said stock of \$4,000 has been taken at selling prices subject to a profit variable to a certain extent imaginary, that the true state of affairs of this company are considerably surrounded by uncertainty and doubt.

A request for the names of those creditors who had not come into the agreement was asked for, but such not being made out the meeting proceeded to other business.

Leading Wholesale Trade of Montreal.

Lyman's Standard



Blue

Black

Writing

Fluid

—AND—

COPYING INK.

Are warranted to retain their fluidity, and do not corrode the pen.

Quart, Pint and Half-pint Bottles—IMPERIAL MEASURE.

Prepared only by

LYMAN, SONS & CO.,
MONTREAL.

JOHN TAYLOR & BRO.,

Merchants and Contractors

IN

Railway Equipment and Supplies.

RAILS, LOCOMOTIVES, TRACK SUPPLIES, STEEL TIRES, PLATES, WHEELS, TUBES and STEAM PIPE.

16 St. John St., - Montreal.

JOHN S. SHEARER & CO.,

533 St. Paul Street,

MONTREAL.

CANADIAN AND EUROPEAN MANUFACTURES.

THE WHOLESALE TRADE ONLY SUPPLIED.

Agents in Canada for

Messrs. Wm. Lindsay & Co.,

Ship-brokers, Insurance and Forwarding Agts.,
Liverpool, London and Glasgow.

Porter & Savage

TANNERS,

AND MANUFACTURERS OF

LEATHER BELTING,

FIRE ENGINE HOSE, HARNESS, MOCCASINS

LACE, RUSSET and

OAK SOLE LEATHERS,

OFFICE AND MANUFACTORY:

436 VISITATION STREET, MONTREAL.

A motion for continuance of the trustees in power till completion of arrangements satisfactory to the creditors was proposed but withdrawn, and in place thereof a resolution was passed putting Mr. Lockhart on the Board of Directors in the interest of the creditors.

A director stated it might be that some \$15,000 or \$20,000 would have to be paid in full to those creditors who would not come into the agreement.

Mr. Kinloch thought that it ought to be stated at the meeting of creditors, that the \$50,000 was secured to them, and that in

Leading Wholesale Trade of Montreal.

JAMES GUEST,
COMMISSION MERCHANT

—AND—

GENERAL AGENT,

No. 21 ST. JOHN ST., MONTREAL

AGENT FOR

Jules Duret & Co., Cognac. (Vine Growers Co.)

Jules Bellerie. (Cognac.)

W. & J. Graham & Co., Oporto Ports.

R. C. Ivison, Jerez de la Frontera Sherries.

Beylot & Cie., Libourne, Bordeaux, Clarets and Sauternes.

Jules Regnier, Dijon, Burgundies and Chablis.

L. M. Canneaux et Fils, Chateau de Dizy, près Epernay, Champagnes.

Renaudin, Bollinger & Co., Ay, Champagnes.

Seigot & Sons, Trinidad, Genuine Angostura Bitters
Wheeler & Co., Belfast Ginger Ales, &c. (Export Bottlers.)

Guinness' Stout, Bass' and Allsopp's Ale, &c.

Roiq Ponselt & Co., Barcelona and Tarragona Spanish Ports.

J. H. Henkes Delftshaven, Holland, Superior Geneva

George Roe & Co., Dublin, Celebrated Old Irish Whiskies.

Bauagher Whisky Distillery Co., (Limited), Old Irish Whiskies.

C. & D. Gray's Far-famed Looh Katrina. Scotch Whiskies.

James Watson & Co., Dundee, Fine Old Scotch Whiskies.

JOHNSON, RUSSEL & CO.,

77 ST. JAMES STREET,

MONTREAL,

Representing in Canada.

J. & J. COLMAN, London, England.

H. J. ROWNTREE & CO., York and London England.

JAS. KEILLER & SON, Dundee & London, Eng.

HILL, EVANS & CO., Worcester England.

GEORGE WHYBROW, London, Eng.

CARTER, HALES & CO., Liverpool, Eng.

ANTONINNI & CO., Leghorn, Italy

THE SWISS MILK & FOOD CO., Lausann & Avenches, Switzerland.

SMITH & VANDERBECK, New York.

THE BOSTON BEEF PACKING CO., Boston.

NEW YORK DESSICATING CO., New York.

RICHARDSON & ROBBINS, Dover, Del.

MORRILL & SOULE, Syracuse, N.Y.

Orders from the Wholesale trade solicited.

the event of the bill being thrown out the loss would fall upon them.

The following resolution proposed by Mr. Grant and seconded by Mr. Mathews was carried unanimously:—"That this meeting authorize the directors to meet the creditors at the meeting to-morrow, the 6th inst, and there make such arrangements with them as may be necessary in the interests of the shareholders and creditors of the Association in accordance with the terms of the agreement already entered into between the directors and creditors, dated February 28, and in such manner as the interests of all concerned may be properly attended to, and that this meeting stand adjourned until Tuesday, May 9th, 1882." The meeting then adjourned.

WILLIAM DARLING & CO

IMPORTERS OF

Metals, Hardware, Glass, Mirror Plates,
Hair Seating, CarriageMakers' Trimmings and Curled Hair.
Agents for Messrs. Chas. Ebbinghaus & Sons, Manu-
facturers of Window Cornices.No. 30 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. J. TORONTO.**BUTTER****O** OAK CHURNS,
W MAPLE MOULDS,
L FANCY PRINTS,
S ASSORTED LADLES,
STAR PLATES,
SPRUCE TUBS.
WALTER WOODS,
HAMILTON, - - ONT.**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

66 ST. PETER STREET, MONTREAL

H. R. BEVERIDGE & CO.,

160 McGill Street, Montreal,

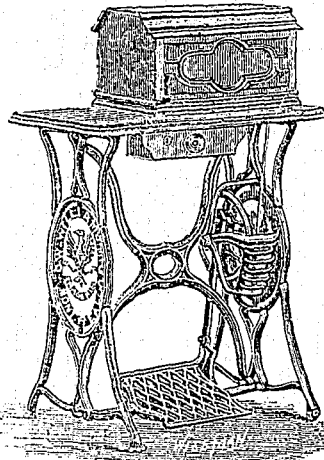
IMPORTERS OF

West of England, Scotch and French
WOOLLENS

AND

FINE TAILORS' TRIMMINGS.**THE GREAT SECRET OF THE**
WONDERFUL SUCCESS

OF THE

WILLIAMS SINGER SEWING MACHINESLies in the fact that the material used in their construction is of a very
SUPERIOR QUALITY,And that extraordinary pains are taken to
see that every part is properly fitted
and adjusted to its position.Ladies who have used the Williams' Machines
for Twelve or Fifteen years have remarked that
they have not been subjected to the irritating annoy-
ance endured by persons using other machines, such
as breaking threads, skipping stitches, &c. They
have also noticed with extreme satisfaction that the
Williams' Singer Machines are not subject to "fits,"
do not need repairs every few months, and do not
get "played out" in two or three years' time, like
some inferior machines.We can refer intending purchasers to thousands
of parties who have used our Machines for over ten
years, and who are continually recommending their
friends and acquaintances to get the Genuine
Williams' Machine, and to take no other.**THE C. W. WILLIAMS MANUFACTURING COMPANY,**
HEAD OFFICE AND SHOW-ROOMS:

347 Notre Dame St., - - - MONTREAL.

The Journal of Commerce

FINANCE AND INSURANCE REVIEW.

MONTREAL, APRIL 14, 1882.

FOREIGN COMMERCIAL POLICY.

We rarely feel it necessary to notice
the articles which are occasionally con-
tributed to the press by our revolutionary
cranks, and which, so long as the said
cranks are unrepresented in Parliament,
as they notified the public they would be
this Session, are of little importance.When, however, it is publicly declared that
the cause of the annexation feeling is
"the dissatisfaction caused by the policy
"of the Imperial Government in relation
"to commercial matters among us," it
seems to be within the province of a com-
mercial journal to examine that state-
ment. The author is Mr. Louis Perrault,
said to be a distinguished and prominent
French Canadian citizen of Montreal, and
a wealthy printing contractor (it is not
added Printer to the Corporation), who, in
an interview with a Chicago news report-
er, gave his opinions very freely as to the
future destiny of Canada. It may possi-

bly seem to others, as it does to us, that Mr. Perrault was scarcely justified in expressing such sentiments at a time when he formed one of a large party of excursionists, travelling on the invitation of the Grand Trunk Railway Company with a free pass. He must have been well aware that the Managers of the Grand Trunk Railway Company would highly disapprove of his utterances. In order to give them greater weight, he introduced the name of Mr. J. X. Perrault as an ex-member of Parliament, and his foreign interviewers may possibly have imagined that the M.P. had given utterance to his treasonable views in Parliament, which, however, he never did to the best of our knowledge. That Mr. J. X. Perrault has been decorated by a Foreign Republic for valuable services rendered to it, does not strengthen his claim to be an authority as to the sentiments of a people living contentedly under monarchical institutions.

We proceed to the consideration of the policy of the Imperial Government in relation to commercial matters, and we know from other utterances of Mr. J. X. Perrault and his fellow-cranks, that they desire to obtain the right to negotiate treaties with foreign nations. Now, even on the assumption that such a power would be beneficial to Canada, we have yet to learn that it has been either asked or refused. It stands as a question very much on the same footing as annexation and independence. It has been demanded, not by the Canadian Parliament, but by Mr. J. X. Perrault and his fellow-cranks. It has been repeatedly pointed out, without any satisfactory reply having been given, that at present we enjoy, what all but revolutionary cranks acknowledge to be an enormous advantage, the influence of Great Britain in our negotiations with foreign States. As a matter of fact, with the exception of France, there is hardly a country with which we have any object in negotiating a treaty of commerce, and no one can read the printed papers without acknowledging that England has done all in her power to assist our efforts to obtain justice from France. It is pretended by the cranks that England is looked on as a common enemy of other States, and consequently that the employment of her influence is sure to cause defeat. Let us examine this statement. It is based on the fact that England can manufacture goods cheaper than other countries, and that those countries, among which Canada may be included, are averse to the free interchange of goods. The consequence of this feeling in France has been that the negotiations for the renewal of the commercial treaty have

failed. Nevertheless a treaty has been recently signed, the text of which has been published, and will be found elsewhere in our columns. That treaty is just what Canada wants, and it seems highly probable that if proper steps had been taken, Canada and the other Colonies might have been included.

Unfortunately, since we have undertaken to negotiate our own commercial treaties, there has been what in our judgment can only be characterized as gross mismanagement, for which our own Ministers are solely responsible. The principle of the new French treaty is that, while each country reserves to itself the right to frame its own tariff, each will place the other on the footing of the most favored nation, which is precisely what Canada wants. What England fruitlessly labored during many months to obtain was a reduction of the duty on certain staple manufactures in France. Canada's demand, long unsuccessfully pressed, has been simply to have her exports admitted on the same terms as those of the Mahometans, and this is what her beloved Mother country has declined to give her, granting her in compensation the cross of the Legion of Honor to Mr. J. X. Perrault. We must turn to the subject of the Canadian negotiations since Sir Alexander Galt assumed their management in December, 1878. Sir Leonard Tilley could scarcely have been of opinion that the influence of England would be prejudicial, when in December, 1878, he applied to the Secretary of State for credentials to the British Ambassador in France for Sir Alexander Galt. Before referring to the instructions given to Sir Alexander Galt, it may be well to point out, for the benefit of all revolutionary cranks, that on the 26th of February, 1879, Sir Alexander Galt, in a letter to the Secretary of State, wrote as follows: "In conclusion, permit me to tender my thanks for the official assistance which has been given to my mission by your department, and that of Her Majesty's Secretary of State for foreign affairs, and also to add that my acknowledgments are due to Her Majesty's representatives at Paris and Madrid for their support of the representations I was instructed to make to the Governments of France and Spain on behalf of the Government in Canada."

We shall now deal with Sir Leonard Tilley's instructions. Canada's principal grievance was, that a duty of 40 francs a ton was levied in France on Canadian-built ships, and only 2 francs a ton on the ships of other countries. The cause of this difference was simply that France has two tariffs, one called general for all

nations or countries with which she has no treaty, and another applicable to all countries with which she has treaties, containing what is known as the most favored nation clause. It seems to us that the proper mode of approaching France would be by a strong representation of the injustice of placing Canadians on any footing but that of the most favored nation, inasmuch as Canada had always so treated France. There might be room for a little sentiment *appropos* to the dearly beloved Mother and her devoted children, &c., &c. There might also have been thrown in a few suggestions, not direct threats to so mighty a power, but a gentle hint that if France persisted in treating her children much worse than she did the Turks, then there would be a strong public opinion formed, which it would be difficult to control, that retaliatory duties would be imposed by Canada on French exports. In short our appeal to France should have been simply for such a treaty as England has lately got, and we feel convinced, from what we have gathered from the negotiations that actually took place, that the object sought might have been accomplished but for the gross bungling which took place.

It does not appear that any remonstrance whatever was offered regarding Canada being subjected to higher duties than other countries, nor was there any demand for a treaty, although the Foreign Secretary suggested "a special convention relative to trade between the Dominion of Canada and France." No reference whatever was made to the most favored nation clause, and yet, judging from the declarations of the French negotiators, it could hardly have been refused. What Sir Leonard Tilley and Sir Alexander Galt proposed, was a special reduction of the duty on Canadian-built ships. This was the important point, but agricultural implements, tools and cutlery, and also salted fish were noticed. As Sir Leonard Tilley refers to "The French tariff," it may be possible that he is unaware that there are two tariffs, and that which we claim as a right is that our exports should be admitted under the lowest one, like those of Turkey. How Sir Leonard, in asking for what at all events is reasonable and just, could have proposed to reduce the wine duties "as an equivalent" for the concession demanded we cannot imagine. He wanted more concessions, as we have stated, but he commences by offering to purchase what he should have insisted on as a right. Had France stipulated that she would only do us justice in case we reduced our duties, it would probably have been wise to have submitted

to an extortionate demand. But to offer to pay for obtaining an act of justice was certainly a blunder. It is no use following the negotiations. They broke through by an accident which would not have occurred had they been conducted on the only proper basis, that of the late English treaty. The French Ministers accepted the basis of the arrangement, and all was in train when an unforeseen circumstance occurred. The French duty on shipping was governed by a treaty with Austria, and England, Turkey and other countries got the benefit of the most favored nation clauses. Just at this untimely moment the Austrians refused to prolong the Austro-French treaty. Further attempts were made, but it turned out that there was so much opposition to inserting the Canadian clauses in the Bill for the re-establishment of the Franco-Austrian tariff, that the Minister did not deem it expedient to press it. It is clear that our Government has not taken the proper line with France, which is simply to claim a similar treaty to that with England, and if that just demand is refused, to impose an extra duty on all imports from France.

THE LAND BOOM.

The *Globe's* Winnipeg correspondent gives a sensational account of the land boom in the North-West. He undertakes to illustrate the character of Ontario speculation by narrating a circumstance in which he was personally interested. He states that he was met by an Ontario friend who told him of "a big thing," of which he could have a slice. There was a thousand dollars for every one dollar put up, which the narrator thought a reasonable return, and said he would entertain the proposition. He was then put in communication with a young man who had graduated from an entry clerk's desk into what is styled "a real estate curbstone broker." This broker had a half sheet of foolscap containing an agreement by which one party agreed to transfer a half section of land, or 320 acres, to another at \$9 an acre, being \$2,880, which was to be supplied by a syndicate of 90 at \$32 each. It was then explained that the 320 acres would make a town site of 32,000 lots, for which the syndicate would realize an average of \$20 each. This property was to be offered upon the Ontario market. Great stress was to be laid on the fact that a railway ran through the property, while it was to be studiously concealed that the said railway had been abandoned in favor of a shorter cut through better country. It was "amusing," says the *Globe's* corres-

pondent, to watch the energy of the little band of speculators who were unaware of a fact known to him, that the seller of the lot had been starving to death on the farm, and had been trying to sell it at \$7 an acre. He proceeds to state that an "untoward accident prevented this precious swindle being perpetrated," and deprived him of making a big sensation at the low price of \$32. He does not allege that it was "amusing" that he should have paid up \$32 for a partnership share in a swindle, but he affirms that he had some trouble in getting his money back, and ran some risk. He states that millions of Ontario money have been lost in such commercial conspiracies. He intimates that his original intention was to place before the public "sworn copies of documents proving the deception practised on the public," but owing to the syndicate prematurely bursting up, his intention was frustrated. He declares that hard-working mechanics and shopkeepers have been buying lots blindfold in just such places at prices which in a few months will buy whole blocks. The paper cities on the market at Winnipeg are Brandon, Portage la Prairie, Rapid City, Minnedosa and Gladstone, and the reporter affirms that lots have been sold in four places alone "sufficient for a resident population of two millions of people." Then what are termed the Ontario paper town lots, which are not marketable in Winnipeg, represent another two millions of city residents. Those who have invested in such rotten lots are assured that they have bought experience instead of building lots of marketable value. In Winnipeg "we (says our authority) have been speculating with our eyes open," and he proceeds to recommend Main Street lots with such fervor as to lead to the surmise that he must be in a Main street lot syndicate. He winds up his warning letters by a special denunciation of a new projected town of St. Vincent, which is the American terminus of the St. Paul road, and a large portion of which, belonging to the Vincent Town Company and the St. Paul, M. & M. Railway, has really been purchased by a syndicate of Ontario and Winnipeg capitalists. We give the substance of what is intended to be a warning, and it certainly can do no harm that people should be on their guard against schemes that remind us of Dickens' City of Eden in Martin Chuzzlewit.

THE INSOLVENCY QUESTION.

The subject of bankruptcy has occupied the attention of the Judiciary Committee of the Senate of the United States,

which has agreed to report a Bill "to establish a uniform system of bankruptcy throughout the United States." This Bill makes no distinction between traders and other members of the community. It provides for the cases of all persons who without fraud shall have become involved in debts and liabilities beyond their means of payment, and amounting to \$500 or upwards. The cases are to be dealt with by the District Court of the United States in the district where the insolvent resides, and he may apply by petition in equity, setting forth his insolvency and its cause, with schedules of his liabilities and assets duly verified, whereupon jurisdiction is conferred on the Court to surrender his estate for the benefit of his creditors, except any portion that may be exempt from execution under and by the laws of the State where he resides, and thereupon, if good cause appear, the Court may adjudge the petitioner to be a bankrupt, appoint a receiver of such estate, and adopt other necessary forms prior to the distribution of the estate according to the rules and practice of equity. If it shall appear that the debts and liabilities were incurred without fraud, and that the inability to make payment was caused by accident and misfortune, but without fraud, the Court shall grant a discharge as a bankrupt from all such debts and liabilities. There is no reference to the mode of defraying the costs of the procedure, but it may be presumed that the payment of a receiver would fall upon the estate, and if so, the assets of a small estate, such as under the Bill might have to be dealt with, would obviously be insufficient to pay the disbursements. The provision already referred to applies to debtors voluntarily seeking a discharge from their creditors. The creditors, or any one of them, may under another clause apply by petition in behalf of all persons interested whenever a person departs from any State or territory with intent to defraud his creditors, or being absent remains so with like intent, or conceals himself to avoid arrest, or the service of legal process issued or feared, or makes a fraudulent transfer of his property, or conceals or removes the same to avoid process, or procures or suffers judgment against him with intent to defraud his creditors, or gives a warrant to confess judgment or judgment note with like intent, or who fails or neglects to give bail on being arrested in a civil action. Many other acts are enumerated, the most important being, or who being a trader has suspended and not resumed payment of his commercial paper, open accounts made,

passed or contracted in the course of his business for the period of thirty days after the same were payable, or being insolvent makes a preference to any creditor, or makes an assignment for the benefit of existing creditors with or without preference. Power is granted to the Court to grant extensions of time for payment, and to reduce the indebtedness *pro rata*, so as to enable the insolvent to proceed with his business if it seem best; and if approved by the Court, an agreement between the debtor and a majority in amount and number of his creditors may be carried into effect. Any conveyance, transfer or payment made and received in view of bankruptcy may be set aside if found by the Court to be contrary to the just rights of other creditors. A very extraordinary provision is made giving a preference in payment or security, if the Court thinks fit, to money obtained and used in good faith, although unsuccessfully, to avert an impending bankruptcy, or to save a threatened sacrifice of property, or for sickness or other like necessity. It is further provided that if it shall appear to the Court that any creditor has wilfully and oppressively sought to bring about the bankruptcy of the debtor, or to obtain any fraudulent advantage over other creditors, it may deny such wrong-doer any participation in the estate, or, if it should deem it just, a partial benefit of his claim. The discharge of the bankrupt shall not operate against any liability for fraud, trespass or other wilful tort, but the validity of any discharge in bankruptcy shall not be contested after the expiration of two years from its date. The District Courts are to be always open for the reception of petitions and consideration of the business under this Act, and at their regular terms bankruptcy business shall have precedence over all other kinds. The Supreme Court is charged with the duty of making such additional rules in equity as may be required, and to fix all fees and costs for services under the Act. The foregoing will convey a fair idea of the bankruptcy system which the Judiciary Committee of the Senate of the United States believes likely to meet the urgent demands which are made by the commercial classes in the United States, as they are in Canada, for a law that will secure an equitable division of the estates of insolvent debtors. It is at least deserving of consideration, and it meets one of the many objections that were made to our old law, inasmuch as it places all the members of the community on the same footing.

IRON MANUFACTURE. (8).

Continuing the subject from the close of our article of the 31st ult. referring to the advantages of a large furnace and long shaft,—if these dimensions are exceeded; the result, so far as reduction and carbon impregnation are concerned, is the establishment of a region of neutral character in the furnace, which may probably be advantageous in securing regularity of action, but is of no value in altering the power of the gas to hold only a certain amount of carbonic dioxide. Experiment with a shaft 120 ft. long under the Duryee process, is being made in the furnace nearly completed in our eastern suburbs, although with a different fuel. It is to be hoped that the sulphuretted compounds in our Canadian crude petroleum may not prove an obstacle to its use in this enterprise.

If the operation of smelting be carried on so that the whole of the carbonic dioxide, arising from deoxidation of iron ore and carbonation of the reduced iron, escapes in the gas discharged from the furnace at a temperature of 275°. the air does not require to be heated beyond 297° to ensure the greatest economy of fuel. The use of the hot blast admits of a change in the relation between the solid and gaseous contents of the furnace, that has the effect of accelerating the distribution of heat from the gas through the solid materials, which are thus heated more rapidly, while the gas is more fully saturated with oxygen, because of its longer retention in the furnace.

It appears that the differences in the amounts of fuel requisite for smelting different kinds of iron ore are due to the fact that the rate of reduction must be almost as rapid as the rate of fusion. The means by which economy of fuel is to be effected in accordance with this principle are to increase the capacity of the furnace sufficiently to ensure the most perfect combustion of the fuel inside the smelting furnace, instead of having carbonic oxide outside the furnace and returning to it the heat so generated in the hot-air apparatus. The improvement on the consumption of fuel in certain cases is not so much due to any additional heat conveyed into the hearth of the smelting furnace as to the increase in the reducing energy of the furnace gas consequent upon the increased temperature to which the ore is raised in the upper portions of the shaft.

The formation of carbonic oxide is probably one of the most important features of the smelting operation, since there is every reason to believe that the reduction of the iron ore is effected mainly, if not entirely, by this gas, aided perhaps in

some instances by hydrocarbon vapor and gas produced from the fuel by the action of heat—and this is probably what suggested the use of hydrocarbon oil to Dr. Duryee in his experiments. In the immediate neighborhood of the tuyeres the oxygen of the air-blast becomes saturated with carbon immediately it comes into contact with the fuel at that part of the furnace. It is at this point that while the fuel is being consumed the reduced metal and the earthy substances with it are melted, and, falling down into the hearth, make room for a fresh quantity of the material in the shaft of the furnace to sink down and undergo the same change, while the gaseous mixture of carbonic oxide and nitrogen ascends and communicates its heat to the materials above.

The volume of the carbonic oxide formed by the conversion of oxygen into carbonic oxide is twice that of the oxygen consumed, and when carbon is burnt in this manner by atmospheric air, containing 21 per cent. of oxygen by volume, the gas produced will have by volume 34.71 per cent. of carbonic oxide, and 65.29 of nitrogen. The ratio of oxygen to nitrogen in this mixture is 2658.1, the same as in atmospheric air. The result of analyses of gas taken from different heights in the shafts of blast furnaces in England, France and Belgium, Norway and Germany, shows that at some distance above the level of the tuyeres the amount of carbon in the gas is less in proportion to the hydrogen than it is at a lower level. This reduction in the amount of carbon is probably due to deposition of carbon by the decomposition of carbonic oxide, which takes place simultaneously with the reduction of ferric oxide, and appears to be a very important feature of the action taking place in the smelting furnace. The temperature at which the elimination of carbon takes place is, according to the best authorities, between 399° and 455°, and it accompanies the reduction of ferric oxide (Fe_2O_3) by carbonic oxide (CO). The carbon thus eliminated appears to be diffused through the mass of the iron ore undergoing reduction, and this absorption of the carbon is attended with a considerable disintegration of the ore, to such an extent that it is sometimes converted into a black pulverulent mass. We shall begin the next article of this series with the "manufacture of malleable iron."

Two Western fire insurance companies, hitherto confined to Ontario, are about to amalgamate and take out a Dominion license. Other arrangements are also being made with the view of strengthening the combination and affording still further security to the public, with better prospects to the shareholders.

FIRE INSURANCE LOSSES.
People in Canada and the United States seem to look upon fire losses as a matter of course, while cases of insolvency are freely commented on, and are often a matter of surprise, yet it seldom happens that an estate is wholly lost because of failure; there is generally something left, and the goods have been consumed by the people

in one way or another; but with losses by fire there is often a clean sweep, and nothing remains but the ashes. True, the insurance money is paid, but the property consumed is no less a loss to the community, and the country is exactly that much poorer, except indeed where the wherewithal to pay it comes from abroad. The table of fire insurance business in Canada

for 1881, furnished to the Dominion Ins. Superintendent, and published below, calls for no comment. It would appear, however, that the tide has turned, and we shall be much disappointed if all the companies operating in Canada do not show a more satisfactory state of accounts at the close of the present year than many of them have done for 1881:

INSURANCE ABSTRACT FOR THE YEAR 1881.—CANADIAN COMPANIES.

	Net Cash received for Premiums.	Gross Amount of Policies new and renewed.	Net Amount at Risk at Date.	Net Amount of Losses Incurred during the Year.	Net Amount Paid for Losses.	Unsettled Claims.	
						Not Resisted.	Resisted.
	\$	\$	\$	\$	\$	\$	\$
British America.....	146,386	19,713,627	19,364,520	125,247	128,869	11,898	None.
Canada Fire.....	192,894	17,205,542	12,922,528	178,183	152,074	38,679	4,900
Citizens.....	106,873	16,280,900	13,021,443	95,787	89,058	6,862	1,000
Dominion.....	34,371	5,781,788	None.	46,460	54,582	1,500	2,750
London Mutual Fire.....	122,189	14,537,003	38,477,749	91,021	94,632	12,095	None.
Quebec.....	49,287	5,468,435	6,583,432	387,881	392,442	None.	None.
Royal Canadian.....	160,252	20,854,061	16,343,088	131,609	138,426	776	None.
Sovereign.....	119,363	10,813,250	17,202,237	116,703	107,042	13,042	None.
Western.....	282,409	29,675,947	20,521,410	172,275	175,619	6,255	None.
Totals for 1881.....	1,208,024	140,331,153	153,436,408	1,345,166	1,332,744	91,107	8,650
Totals for 1880.....	1,190,029	131,079,789	154,403,173	648,516	701,639	77,238	4,640

BRITISH COMPANIES.

Commercial Union.....	277,885	29,811,855	28,453,765	20,9566	203,594	6,453	2,950
*Fire Insurance Association.....	46,523	6,115,226	6,511,973	12,092	6,803	5,288	None.
Guardian.....	64,915	8,381,142	8,417,901	58,965	58,965	None.	None.
Imperial.....	170,486	19,560,442	17,327,203	137,912	130,320	15,767	None.
Lancashire.....	197,980	21,160,511	21,585,830	144,977	137,930	14,643	7,263
Liverpool and London and Globe.....	157,565	20,787,165	25,088,541	144,275	142,155	2,360	None.
London and Lancashire Fire.....	30,964	2,895,184	2,547,849	9,379	9,379	None.	None.
London Assurance.....	62,402	8,802,250	7,547,505	24,002	24,283	None.	None.
North British.....	271,375	33,579,486	31,568,752	260,791	253,794	9,153	None.
Northern.....	95,525	11,665,372	10,572,310	63,832	65,338	None.	None.
Norwich Union.....	52,901	7,280,153	5,330,188	14,205	14,205	None.	None.
Phoenix of London.....	178,497	19,994,495	18,902,223	122,336	121,359	1,587	None.
Queen.....	194,162	20,416,439	19,326,060	145,032	150,759	None.	3,800
Royal.....	503,233	53,451,533	67,639,225	328,528	324,667	3,424	2,000
Scottish Imperial.....	52,072	6,339,585	6,901,974	21,655	21,821	None.	None.
Totals for 1881.....	2,356,485	270,243,838	277,721,299	1,697,547	1,665,372	58,677	16,013
Totals for 1880.....	2,048,408	227,537,306	229,745,985	763,640	855,423	27,507	24,670

AMERICAN COMPANIES.

Etta.....	107,571	12,818,341	7,450,625	63,797	60,018	10,570	None.
Agricultural of Watertown.....	57,361	4,866,636	12,164,991	26,107	29,316	900	None.
Hartford.....	87,616	9,320,115	9,633,132	69,955	71,227	4,510	None.
Phenix of Brooklyn.....	14,840	3,036,274	1,804,513	3,100	3,100	None.	None.
Totals for 1881.....	267,388	30,040,366	31,053,261	162,959	163,661	16,040	None.
Totals for 1880.....	241,140	25,434,766	27,414,113	112,680	109,516	11,901	2,200

RECAPITULATION.

9 Canadian Companies.....	1,208,024	140,331,153	153,436,408	1,345,166	1,332,744	91,107	8,650
15 British Companies.....	2,366,485	270,243,838	277,721,299	1,697,547	1,665,372	58,677	16,013
4 American Companies.....	267,388	30,040,366	31,053,261	162,959	163,661	16,040	None.
Grand Totals for 1881.....	3,831,897	440,615,357	462,210,968	3,205,672	3,161,777	165,824	24,663
Grand Totals for 1880.....	3,479,577	384,051,861	411,663,271	1,524,836	1,666,578	116,646	31,510

* This Company reinsured from the Dominion \$4,962,329, on the 1st November, receiving on account thereof \$26,202.08; these amounts are not included in the columns of new policies and premiums.

COMPLETE INDEPENDENCE.

The mercantile calling would appear to possess a charm for most men beyond that of other pursuits, probably because there is of necessity so much of outward show connected therewith. The retailer especially must have a well assorted stock and place it to the best advantage to tempt the wavering purchaser, and this appearance of more or less splendor must be maintained although bankruptcy may be barely averted, and he be at his wits' ends how to meet a maturing note. This inward trouble is carefully concealed, and the great majority of his acquaintances and customers are probably envying him his apparent wealth. Even when the crash comes it is often attributed to any but the real cause. It is not the intention here to enter into an enumeration of the proportion of traders who fail; but let merchants look around their own neighborhood and reckon the business changes that have occurred, say within the last ten years,—how many of their old competitors are now in business,—how many have retired with a fortune? The prizes will be found to be few and far between. This being the case, it is a matter of surprise that so few business men avail themselves of the advantages of life insurance, particularly of that form of it known as the "endowment plan." In this respect we cannot do better than reproduce part of an article under the above heading from the *New York Insurance Times* for March:

The men of vigor, worth and ability who allow themselves too little intellectual repose and restorative diversion form a numerous host. Without some secure rest and comfort for the mind, it must infallibly suffer from constant wear, and when it is completely broken down, the loss is irreparable, rendering life and even the whole world, could it be acquired, of little value or service to the possessor. And what, after all, is the anticipated reward and compensation for so great a sacrifice? Is it the gratification of the individual's pride and love of riches for their own or his own sake? No; the man of business is seldom personally selfish. When he is striving to attain affluence or to accumulate wealth he is not prone to take so narrow a view of the benefits of its acquisition, or to consider it other than a means of contributing to the satisfaction, independence and happiness of those nearest to him and most beloved. Every man of observation and intelligence knows that no business in which he may be engaged, however prosperous, is altogether certain in its operation and perfectly secure in its stability and permanence. The fluctuations of trade and the rising and falling of values, continually alternating or taking place in the commercial and money markets, expose almost every business, by such changes, often abrupt, unexpected and eventful, to calamitous reverses and failure, and merchants and manufacturers, previously rich, powerful and thriving, are thus plunged suddenly into bankruptcy, and after all at last die penniless, leaving their heirs a legacy of poverty and distress, instead of the hundreds of thousands or millions they confidently expected to bequeath. These voluntary slaves of business were not left ignorant of more trustworthy, prompt and unflinching means of shield-

ing their families against the degradation and suffering that wait on dependent indigence, which life insurance affords; but when its agent sought them, and called their attention to its merits to prevail on them to accept its protection, his visit was perhaps resented as an intrusion, with loftiness and chilling reserve. That it should be imagined for one moment that they could possibly ever fail to preserve themselves and their families in affluence and high social rank, was regarded as an insult to their worth, power and dignity. Yet are those standing highest in self-estimation the very men who, when they fall, sink the lowest, and are left by the fickle and ruthless goddess Fortune in the most despairing and abject condition. When they begin to roll down the hill they do not stop till they reach the bottom. Their reverses not only cost them their riches, but seem also to deprive them of the spirit and capacity for recovery. On the other hand, the man who amply insures his life for the protection and welfare of his family, secures at once a great moral and material gain and lasting advantage for himself during life and for his family after his death. In the first place, he unloads his mind of the incubus of haunting care and harassing solicitude. In freeing himself from this burden, he adds to his strength and enhances his ability to fight the battle of life and immeasurably improves his chances of success. The wear of his occupation is lessened, his path is smoothed, and his mind is fortified with the calm and content born of the consciousness of a chief duty's fulfillment. If disappointment and misfortune visit him, he bears them with greater fortitude and resignation, because he knows that the beings cherished most in his affection are provided for, and that all his success could have brought is already in store for them against the hour of bereavement and need. He has made them independent. He has done so by the aid of life insurance, and in this world and land of vicissitude it has come to pass that few wise and provident men feel that they or their families are or can be made really and permanently independent without life insurance. Not a few of our greatest merchants and other men of wealth and distinction acknowledge this truth, not only in theory, but in practice, by insuring their lives in one or more of our life insurance institutions, possessed of an amplitude of resources, character and ability for the full and faithful fulfillment of their pledges. If men of such solid wealth, clear foresight and superior ability secure certain independence for their families by life insurance, what excuse is there for the neglect of this manifest duty on the part of others depending for their support on their salaries, daily and weekly wages, or a business comparatively small and insecure? Life insurance is the best handmaid of true liberty.

MINISTER OF AGRICULTURE'S REPORT.

The annual report of the Minister of Agriculture was submitted on the 11th inst., and contains a good deal of interesting information a summary of which may be found interesting:—

The total number of cattle imported and subjected to quarantine were:—Improved breeds of cattle, 620; milch cows, 98; calves born in quarantine, 33; total, 751. The number of pure-bred sheep imported for the same purposes was 1,179, and 53 pigs. The export trade showed a falling-off in both cattle and sheep. The number exported through Canadian ports was:—Cattle, 45,535; sheep, 62,401. In addition it is estimated there were shipped through United States ports 7,965 cattle and 9,465 sheep.

The number of patents granted during the year was 1,732, against 1,408 in 1880 and the fees received amounted to \$52,356, against \$42,141 last year. The total number of registrations of copyrights, trade marks, &c., was 451.

The total number of arrivals of immigrant passengers and settlers was 117,016, against 85,850 in 1880, and 61,052 in 1879. The arrival of immigrants by the St. Lawrence route was as follows:—

1881.	1880.	1879.	1878.	1877.	1876.
30,238	24,997	17,251	10,295	7,743	1,901

The number of immigrants who arrived during the last 5 years, and who were reported by the agents of the department as having stated their intention to settle in Canada was as follows:—

1876	1877	1878	1879	1880	1881
25,633	27,082	29,807	40,492	38,505	47,991

There was an increase this year of arrivals at Quebec of 5,241. There was also an increase at the suspension bridge of 10,067. The value of the personal effects of immigrants entered at the Onstom House as settlers' goods amounted in 1881 to \$437,425, against \$335,899 the previous year. The value in money and property brought by the immigrants into the country in 1881 was over \$4,000,000 ascertained, besides a very large amount unascertained. In addition to this amount there were very large amounts unascertained, but undoubtedly very considerable, values of tools, implements and effects, brought by them, of which there are no means of taking any account. Of the 30,238 immigrants for Canada reported at Quebec last year, 13,154 were English, 9,600 Scandinavians, 3,785 Irish, and 2,880 Scotch. The efforts of the agents of the department have been mainly directed to the bringing out of agriculturists, with capital, together with agricultural laborers and female domestic servants. All the agricultural laborers who came were placed in situations. The demand for this class of laborers in the Spring and Summer was not satisfied. All through the season, and even after the Winter set in, the demand was good. The immigration of artisans and mechanics has been mainly moved by the demands of their several trades, and the numbers which arrived fell very far short of the demand, especially in western manufacturing cities and towns, where twice as many could have been satisfactorily placed. The number of emigrants, chiefly children, brought to Canada under charitable auspices was last year 727, against 672 in 1880 and 478 in 1879.

The per capita cost of settlers to the Government for a number of years past has been as follows:—

	Settlers.	Cost.
1875.....	19,243	\$14 00
1876.....	14,490	19 60
1877.....	15,323	12 00
1878.....	18,372	9 63
1879.....	30,717	5 74
1880.....	27,544	6 59
1881.....	32,587	6 32

The export of phosphate of lime amounted to 15,601 tons, valued at \$239,493, against 12,000 tons last year. A paragraph referring to the lazaretto at Tracadie, Gloucester, N.B., states there are now 22 inmates, representing all the stages of leprosy. One death occurred and seven new cases admitted. The total expenditure during the year on account of the census was \$333,015.

The total number of persons who went to Manitoba and the North-West in 1881 is reported in round numbers to have been 28,600, ascertained as follows:—Reported at Emerson, 27,212; Graham's party from the Western States, 399; along the frontier from Emerson to Fort Benton, 1,000. The nationalities were:—From Europe, 3,340; Canada, 21,513; United States, 3,758. Deducting 17 per cent for floating population, it is estimated that 22,000 settled in Manitoba and the North-West.

THE ANGLO-FRENCH TREATY.

The convention regulating the commercial and maritime relations between Great Britain and France, signed at Paris, February 28th, has just been published. The preamble recites:—

"Her Majesty the Queen of the United Kingdom of Great Britain and Ireland, and the President of the French Republic, being equally animated with the desire of maintaining the ties of friendship which unite the two countries, and considering that the treaties prolonged by the declaration of the 4th of this month are to come to an end on the 1st of March next, have determined to conclude a convention to regulate the commercial and maritime relations of the two countries, as well as the status of their subjects, and they have, accordingly, appointed their respective plenipotentiaries."

The following is the text of the convention:—

"**Article I.**—The Customs tariff for goods the produce or manufacture of the United Kingdom on their importation into France and Algeria, and for goods the produce or manufacture of France or Algeria on their importation into the United Kingdom being from henceforth regulated by the internal legislation of each of the two States, the high contracting parties guarantee to each other reciprocally in the United Kingdom, and in France and Algeria in all other matters the treatment of the most favoured nation. It is therefore understood that, with the exception above stated, each of the high contracting parties engages to give the other immediately and unconditionally the benefit of every favour, immunity, or privilege in matters of commerce or industry which have been or may be conceded by one of the high contracting parties to any third nation whatsoever, whether within or without Europe. It is likewise understood that in all that relates to transit, warehousing, exportation, re-exportation, local dues, brokerage, custom formalities, samples, and likewise in all matters relating to the exercise of commerce and industry, and in respect to residence, whether temporary or permanent, the exercise of any calling or profession, the payment of taxes or other impositions, and the enjoyment of all rights and privileges, including the acquiring, holding, and power of disposing of property, British subjects in France or Algeria, and French in the United Kingdom, shall enjoy the treatment of the most favoured nation.

"**Article II.**—The transit of goods of all kinds to and from the United Kingdom shall be free from all transit duties in France and Algeria, and the transit of goods to and from France and Algeria shall be free from all transit duties in the United Kingdom. The two Governments reserve the faculty of excluding from transit arms and munitions of war, and spurious imitations. The treatment of the most favoured nation is reciprocally guaranteed to each of the two countries in all that concerns transit. It is understood that each of the two high contracting parties reserves to itself to decide, as regards goods and merchandise passing from one or other of the two countries, on such prohibitions or temporary restrictions of import, export, or transit which they may think necessary to enforce for sanitary reasons, to prevent the spread of cattle diseases or the destruction of crops, or in view of events of war.

"**Article III.**—The high contracting parties engage not to enforce one against the other any prohibition of importation or exportation which shall not at the same time be applicable to all other nations.

"**Article IV.**—Goods, the produce or manufacture of the United Kingdom imported into France or Algeria, shall not be subject to any other or higher duties of octroi, excise, or internal consumption than those which are or may be charged upon the like goods of French origin; and in like manner goods the produce or manufacture of France or Algeria, imported into the United Kingdom, shall not be subject to any other or higher duties of octroi, excise, or internal consumption than those which are or may be charged upon the like goods of British origin.

"**Article V.**—The importer of machines and mechanical instruments, complete or in detached pieces, shall be exempt from the obligation of producing at the customs any model or drawing of the imported article.

"**Article VI.**—Articles liable to duty, serving as patterns or samples, which shall be introduced into the United Kingdom by French commercial travellers, or into France and Algeria by commercial travellers of the United Kingdom, shall be admitted free of duty, subject to the following formalities requisite to insure their being re-exported or placed in bond:—

"1. The officers of customs of any port or place at which the patterns and samples may be imported shall ascertain the amount of duty chargeable thereon. That amount must either be deposited by the commercial traveller at the Custom House in money, or ample security must be given for it.

"2. For the purpose of identification, each separate pattern or sample shall, as far as possible, be marked by the affixing of a stamp, or by means of a seal being attached to it.

"3. A permit or certificate shall be given to the importer, which shall contain:—(a) A list of the patterns imported, specifying the nature of the goods, and also such particular marks as may be proper for the purpose of identification; (b) a statement of the duty chargeable on the patterns or samples, as also whether the amount was deposited in money, or whether security was given for it; (c) a statement showing the manner in which the patterns or samples were marked; (d) the appointment of a period, which at the utmost must not exceed twelve months at the expiration of which, unless it is provided that the patterns or samples have been previously re-exported or placed in bond, the amount of duty deposited will be carried to the public account or the amount recovered under the security given. No charge shall be made to the importer for the above permit or certificate, or for marking for identification.

"4. Patterns or samples may be re-exported through the custom-house through which they were imported, or through any other.

"5. If, before the expiration of the appointed time (paragraph 3 d), the patterns or samples should be presented at the Custom House of any port or place for the purpose of re-exportation, or being placed in bond, the officers at such port or place must satisfy themselves by examination whether the articles which are brought to them are the same as those for which the permit of entry was granted. If so satisfied, the officers will certify the re-exportation or deposit in bond, and will refund the duty which had been deposited, or will take the necessary steps for discharging the security.

"**Article VII.**—British ships and their cargoes shall, in France and in Algeria, and French ships and their cargoes shall, in the United Kingdom of Great Britain and Ireland, from whatever place arriving, and whatever may be the place of origin or destination of their cargoes, be treated in every respect as national ships and their cargoes.

"**Article VIII.**—The two high contracting parties reserve to themselves the power of levying tonnage, landing or shipping dues, in order to pay the expenses of all necessary establishments at the ports of importation and exportation; but all these dues, whether levied by the State, towns, Chambers of Commerce, or any other corporate body, shall never be other nor higher than those which are or may be applicable to national ships and their cargoes, to whatever ports they may belong, the wish of the high contracting parties being that in this respect English and French vessels and their cargoes should be treated on a footing of perfect equality. But in all that relates to local treatment, the placing, loading and unloading of vessels, as well as the dues and charges in the ports, basins, docks, roadsteads, harbours, and rivers of the two countries, and generally in respect of all formalities or regulations to which merchants ships, their crews and cargoes, are subject, the privileges, favours, or advantages which are or shall be granted to national vessels generally, or to the goods imported or exported in them, shall be equally granted to the vessels of the other country, and to the goods imported or exported in them.

"**Article IX.**—The coasting trade is excepted from the stipulations of the present convention, and remains subject to the respective laws of

the two countries. The fisheries are also excepted, and remain subject to the special conventions for the time being existing between and to the respective laws of the two countries.

"**Article X.**—The subjects of each of the two high contracting parties shall in the dominions of the other enjoy the same protection and be subject to the same conditions as native subjects in regard to the rights of property in trade marks showing the origin or quality of goods, as well as in patterns and designs for manufacture.

"**Article XI.**—The subjects of the high contracting parties shall be exempted from military service, requisitions, and contributions of war, forced loans, advances, and other contributions leviable under exceptional circumstances, in so far as these contributions are not imposed on landed property.

"**Article XII.**—The present convention shall come into operation on the 16th of May, 1882, and remain in force until the 1st of February, 1892. In case neither of the two high contracting parties should have notified twelve months before the said date the intention of putting an end to it, it shall remain binding until the expiration of one year from the day on which either of the two high contracting parties shall have denounced it.

"**Article XIII.**—The ratifications of the present convention shall be exchanged at Paris at latest on the 12th of May, 1882. In witness whereof the respective plenipotentiaries have signed the present convention, and have thereto affixed their seals. Done in duplicate at Paris, the 28th day of February, in the year 1882.

LYONS.
C. DE FREYNEST.
P. THARD.
M. ROUVIER."

The text is also given of the Declaration, of even date with the foregoing, which prolongs until May 15, except in regard to Customs tariffs, the existing commercial treaties between the two countries.

COMMERCIAL TRAVELLERS.

A Bill was recently introduced in the United States House of Representatives which prohibits any State or municipality from interfering in any way with any commercial traveller who sells goods by sample in a State other than the one in which the merchant or manufacturer does business for which said traveller is acting, and providing that any officer who shall thus interfere shall be deemed guilty of a misdemeanor and be liable to indictment before the United States Grand Jury in the district in which the interference occurs; and if convicted shall be liable to pay a fine not to exceed \$100, or three months imprisonment in jail, or both. This bill is designed to overcome the local laws in the South and West which interfere with the business of travelling salesmen.

This is, we think, precisely the kind of legislation the deputation from the Dominion Commercial Travellers' Association, of this city, sought to obtain when they recently waited upon the Minister of Justice at Ottawa with reference to the rights of municipalities to compel commercial travellers to pay license fees. Messrs. Cantlie and Massey, in explaining the object of the deputation's visit, urged that, as the matter was one affecting trade and commerce, the federal power should be exercised to prevent illegal interference on the part of Local Legislatures, and municipal bodies. Several appeals are now pending before the Supreme Court of the Dominion from the Courts of Quebec and the Maritime Provinces to test

the legality of the tax imposed on commercial travellers. It is considered that the principle of protection adopted by the Government should apply in this case, as the commercial travellers' tax is said to be a serious obstruction to inter-provincial trade. Though American and English travellers are forced to pay a licence fee, it is contended that representatives of Canadian houses should be allowed to pursue their business without restriction. Sir Alexander Campbell, however, replied that he could not interfere unless the Acts imposing such taxes were submitted to his notice within a year after their passage. He therefore advised the deputation, for the present, to await the action of the Courts.

At a recent meeting of the Western Ontario Commercial Travellers' Association, held in London, the Secretary reported that travelling privileges had been secured over the Eastern division of the Canadian Pacific Railway, and he believed that next season the same privileges would be obtained on the Western division. He further announced that the membership of the Association had reached 350, which is only 12 certificates less than were issued during last year.

PRINCE EDWARD ISLAND BANK.—At the adjourned meeting of shareholders and directors of this bank at Charlottetown on the 6th inst., a letter was read from Mr. Louis H. Davis to the effect that the negotiations for the settlement of the affairs of the bank in England had not made the progress anticipated. A desultory discussion followed on the question of liquidation or resumption. The greater number of stockholders present favored the latter, and some of those present not only agreed to pay the calls upon their shares, but promised handsome donations. Hon. John Longworth offered to pay an additional call on all his shares, making the sum of \$24,000 for him in all. The meeting adjourned until the 13th inst. without taking action. A Charlottetown despatch states: It is expected the bank will have to go into liquidation. The notes are being taken for goods in some stores at 80 cents to the dollar.

The Bank of Nova Scotia, Moncton, has leased the whole of the lower flat of the bank building occupied as a banking house, and the same is being thoroughly refitted and renovated; when completed the facilities for transacting bank business will be greatly increased. This building was erected by the defunct Westmoreland Bank in 1854, and was occupied by it for years until its failure, since which time it has been occupied for different purposes. The Bank of Nova Scotia appears to be doing a good business, and its branch in Moncton may be considered as permanently established.

The Hudson's Bay Company's new map of the North-West with descriptive letter-press attached should be in the hands of all intending purchasers of land or town lots in that rapidly growing country. Under agreement with the Crown, the Company are entitled to one-twentieth of the lands in the fertile belt, estimated at some seven millions of acres, which are now offered for sale. The Company's announcement in our advertising columns is a ready reference for those who may desire at any time to know where to obtain further information on the subject.

It is reported that Mr. Alphonse Marcotte, who recently absconded from this city, has voluntarily resolved to return and assist in the winding up of his estate.

"The Queen City Refinery Company" of Toronto, with a capital of \$100,000 in shares of \$50 each, is the name of a new company formed for the manufacture of glucose and grape sugar. The Company have secured an advantageous site in Toronto of three acres, containing an abundant supply of good fresh water, near the Exhibition grounds, on which there is a good dock accommodation. It is intended to erect a building 56 by 134 feet, five stories high, with requisite power attached, and have it in running order next Fall. From 30 to 50 hands will be employed at the outset, with prospects of the number being largely increased.

The dry goods firm of Richard & Larose, Ottawa, have dissolved, Richard's interest having been purchased by his partner for \$50. At a recent meeting of the creditors a statement was submitted showing a surplus of \$3,000. The senior partner has been in business at the Capital for a good many years, but the firm only dates back to December, 1880, when Larose invested \$4,000, and premises entirely too large for the size of their business, were opened. Larose has put \$2,500 additional capital into the business, and is paying all indebtedness at maturity.

Mr. G. I. RICHARDSON, caretaker of the Trust & Loan Co. in this city, who has some time past been endeavoring to eke out a living for himself and family by the manufacture of pickles and sauces on a small scale in addition to the alleged salary of \$200 a year paid him by the Company, is reported to have disappeared. Mr. Richardson is supposed to have caught the Western fever. His liabilities are small, if any.

A MAN named E. Phalen, for some time an employee of the Armstrong carriage works, Guelph, is said to have forged two notes on his brothers in Puslinch. One of the notes, for \$97, found its way into the offices of Mr. W. H. Cullen, and another, for \$115, to Mr. C. E. Howitt's office. Phalen left the country about a week ago. Information has been laid for his arrest.

J. THOMPSON, grocer, St. Catharines, reported sold out by Sheriff; Gideon Morrison, dry goods dealer, Toronto, & E. R. Hopkins, hatter, of the same city, have yielded possession to the Bailiff; J. Jacques, furrier, and W. H. Maynard, jr., confectioner, this city, have left for parts unknown.

Financial and Commercial.

MONTREAL WHOLESALE MARKETS.

THURSDAY, 13th April, 1882.

The distribution of general merchandise has been restricted during the week by the continued cold weather and backwardness of the season, and no special activity can be noted in any of the various branches of trade. A snow-storm set in here yesterday afternoon and continued up to a late hour at night. The strike among the Grand Trunk employees at Toronto has also seriously interfered with shipments from this city. There has been some appreciation in values for breadstuffs, provisions, sugars, oils, and cattle, etc., while dairy produce, under heavier receipts, is weak and lower; all changes are carefully noted under the respective headings below, with corresponding corrections made in our "prices current" on another page. Rates for the best classes of commercial paper

still range from 6 to 7 per cent, while call loans are made at 5 to 6. Sterling Exchange continues quiet and steady at 9½ for 60-day bills between banks, 9½ over the counter, and 10½ for demand; currency quoted at 1-10 to ½ prem. The stock market has been fairly active all week, with some decline for bank stocks, notably Montreal, which has declined about 3 per cent. during the week. The largest business has been done in Montreal Telegraph and Richelieu; the former advanced 6½ per cent. for the week, and 3½ per cent. to-day, when the market was generally strong, with few changes in values. Bank of Montreal advanced ½ per cent, closing at 210½ bid, and 211½ asked; Richelieu declined 1½ to 2 per cent., closing at 60½ bid and 61½ asked; City Gas advanced ½ per cent. to 164½ bid and 165½ asked. With the exception of Telegraph, referred to above, other securities remained steady at yesterday's quotations.

The transactions to-day were: Morning Board—85 Montreal at 211½; 208 do at 211, 50 do at 210½; 50 Ontario at 65½; 3 Merchants at 133½; 50 do at 133½; 725 Montreal Telegraph at 127, 125 do at 127½, 475 do at 128, 2275 do at 128½, 760 do at 128½; 50 City Passenger at 144; 310 City Gas at 165. Afternoon Board—75 Montreal at 211; 5 Ontario at 65½; 94 Molsons at 125; 17 Jacques Cartier at 119; 14 Merchants at 133; 100 Commerce at 145½; 20 do at 145½; 225 Montreal Telegraph at 129, 675 do at 129½, 360 do at 129½, 720 do at 129½; 1700 do at 130, 275 do at 130½, 650 do at 129, 100 do at 129½, 100 do at 129; 40 City Gas at 165.

BOOTS AND SHOES.—Manufacturers continue busy on the regular Spring as well as a fair sorting-up orders forwarded by travellers now out. Remittances have somewhat improved and are generally reported satisfactory.

CATTLE, ETC.—The offerings at the local market last week comprised about 737 head of cattle, 160 sheep, and 449 hogs. There was a good demand for shipping cattle, and the price of choice stock ranged from 5½c to 6½c per lb. The supply for the local trade was small, and all offering since last week have been readily purchased and re-sold by dealers. Although the quality was only fair, prices averaged 5½c to 5¾c per lb. live weight. Sheep were scarce and dear, and sold at from \$10 to \$12 each; the sale was also reported of a choice lot at from 5½c to 6c per lb. live weight; Spring Lambs sold at from \$2 to \$5 each. Several lots of live Hogs changed hands during the past few days at from \$7 to \$7.25 per 100 lbs. Calves sold at from \$2 to \$10 as to quality. Mr. P. R. Lingham, cattle exporter, Belleville, recently purchased 3,128 head of extra choice cattle, averaging 1,500 lbs. each, for an aggregate sum of \$300,000; they were pronounced the best lot ever fed in Canada.

DRY GOODS.—Continued cold weather during the week has proved very unfavorable for business, and the city retailers as well as wholesalers complain of the bad effects upon trade. Only a few travellers have yet gone out on their sorting-up trip, and those few are finding it rather early for sorting-up orders, inasmuch as country merchants are generally waiting to sell their first purchases before supplementing them. A few Western Ontario and Ottawa district buyers have been in the market selecting small-sized parcels, but all the leading houses report a quiet week. Stocks are still well assorted, and probably larger than they should be at this time of year. Payments are reported good in some quarters, while in others they are only moderate; many country merchants

are asking for renewals, on account of the heavy stocks of winter goods being carried over. Nearly all the buyers for the Montreal houses have left for the English market, to select Fall stocks.

FLOUR AND GRAIN.—The tone of the English breadstuffs markets has been quiet and firm all week, with values steadily growing stronger. To-day Liverpool and London markets are cabled firm and unchanged, while the American wheat markets are firmer, with an advance in Chicago of 1½c for No. 2 Spring and of 1c for corn; New York is also quoted 1c higher for wheat. Imports in the United Kingdom for the week show an increase of 60,000 qrs. wheat, and a decrease of 35,000 qrs. corn and 35,000 brls. flour, as compared with those of the week previous. The local grain market has been more active during the week, considerable business having been done for May delivery, at advancing prices. Cargoes of Upper Canada Spring wheat have been sold at \$1.41 to \$1.43, and of Canada White do, at \$1.36. Large sales of pease have transpired at 96c to 97½c for May delivery, and heavy cargoes of oats have changed hands at 41c to 42c May. The demand for oats is rather active, as this is said to be the cheapest market just now for this grain on the continent. Corn has been selling at 80c to 82c, in small lots, and a few car lots barley have sold at 65c to 67c. The Flour market has ruled very firm, with a steady tendency upward in values, as will be seen on comparison of our prices current to-day with those of a week ago. An active demand is anticipated at the opening of navigation, and local dealers are laying in stocks for this event.

SUGARS.—The activity in this staple has continued, and a further advance is to be noted. Granulated is now held 9½c to 10½c. Yellows are also higher, say 8c to 9½c. Porto Rico Sugar held 7½c to 8½c. Teas.—Firmness for good to choice Japans is maintained. Prices not changed specially. Low qualities both of Japans and China Teas not in request. Molasses.—Barbados is in small supply and firm, a further advance has taken place with both Sugar and Molasses in Barbados. Rice quiet. Coffee.—Mocha is asked for, Java in moderate demand. Other Coffees rather more doing. Prices all through show little change. Spices.—White Pepper at the moment is scarce, black Pepper is firm, as also good Nutmegs. Fruits.—Valencians are in small supply, and held at 10c for good fair, some of low quality 9c to 9½c. Malaga fruit is quiet. Pigs dull. Sultanias little wanted. Currants steady. Nuts and Almonds firm.

DAILY PRODUCE.—With more liberal receipts the local butter market has exhibited considerable weakness during the past few days, and values have declined to 28c to 30c for new Townships, and 28c for new Morrisburgs. Transactions are generally confined to small jobbing lots, as buyers of every class are loth to take hold with a falling market. There has been some enquiry for old butter on lower ports account, and a few lots of Western have changed hands,—one carload at 15c, and another of 50 pkgs. low grade at 14c. Stocks are light, and a very few orders would clear the market. Several lots of fresh rolls have been placed at 26c. A carload of California grass butter received in New York this week was quoted at 30c to 40c. Stocks of butter in Liverpool on the 1st inst. were 8,000 pkgs, against 30,000 at like date last year. The local cheese market rules steady, jobbing lots selling at 13c to 14c for fair to choice grades; Liverpool continues steady at 64s per cwt, with a stock of 91,000 boxes on 1st April, against 91,459 boxes on the like date last year. It is reported that production of new cheese has been commenced in the Ingersoll, Ont., district, and that a leading factory there has disposed of its April make at 14c,—considered a good figure. New York butter market has

been somewhat demoralized this week, values having dropped 4c to 5c per lb. on Tuesday for the fine grades, in consequence of much fuller receipts of the new article. Yesterday's N. Y. Bulletin says: There is at the best only a barely steady market for any class of goods, and the business proves somewhat slow. Butter has been taken principally in small lots suited to immediate wants, and, under the gradual pressure of increasing supplies, values favored the buyer on all grades, with holders rather anxious to realize on goods not well up in quality. Cheese of fancy quality peddled out to the home trade fairly, and sellers were enabled to exact former rates, but the other grades have continued to drag, and some concessions have had to be made. Holders appear somewhat anxious, especially since new cheese has commenced to show itself. Quotations for good to fancy butter are 35c to 40c, and for state factory cheese, 13c to 13½c.

DRUGS AND CHEMICALS.—There has been considerable activity in this line during the week, and business is expected to be lively for the next few weeks. No particular change to note in prices.

FREIGHTS.—Engagements for both grain and lumber have already been made at this port; several sailing vessels have been chartered for Rio Plata at \$14 per 1,000 feet for lumber, and steamers have been engaged to carry grain to Liverpool at 1s. 4½d per qr. The first grain charters last year were made at 3s 6d to 3s 6d to Liverpool. Cattle space also has been taken by steamer from this port at £3 per head. New York grain freights have further declined to ¾d per bushel by steamer to Liverpool, or 6d per quarter and primage.

FRUITS.—Trade continues quiet; in some descriptions sales have been restricted by the colder weather of the past few days. Oranges scarce, receipts for the week having been only 60 cases per the S.S. *Circassian*; a plentiful supply is expected next week, however. The demand continues good, and prices rule firm at \$4.50 per box, or \$10 per case. Lemons in fair request, and selling at \$4 to \$5 per box, or \$6 per case; receipts for last week, about 2,500 boxes. Apples—Stocks becoming very light and sales few and small; prices steady, at from \$3 to \$5, as to kind and quality. A carload of Bananas arrived this week for Messrs. Hart & Tuckwell, and are selling slowly at \$2.50 to \$4 per bunch. Cocoanuts meet with a fair enquiry, at \$5.50 to \$6 per hundred. Small lots of pine-apples, strawberries, peas, beans, lettuce, tomatoes, and asparagus, imported from the Southern States, have been placed on the market this week.

HARDWARE AND IRON.—A good seasonable business continues to be done in general hardware; some large orders from Manitoba for shelf goods are reported this week. Freight rates from Glasgow to this port continue high, at 17s. 6d. for latest engagements, quite unfavorable to free importations. During the week there has been rather more business done in Pig Iron, of which it is stated consumers are unusually bare of supplies, and several hundred tons are reported to have been shipped from this city to Kingston and Toronto. Sales, however, have comprised only small lots at \$25 to \$26 for leading brands of Scotch pig, and about 150 tons Siemens at the same range. For future delivery probably some concessions on these prices could be obtained. In manufacture iron there is a steady movement in car lots reported, at unaltered quotations. Tin Plate steady, in sympathy with the advance of 1s. per box in England, and sales of several thousand boxes of I C charcoal have occurred here at \$5.50 and a lot of coals at \$4.75. Ingot Copper is very quiet in England, and prices in this market are somewhat in favor of buyers, sales of small lots being reported at 18c for Eng-

lish, and 18½c for Canadian. Ingot Tin continues weak on the other side, and little or nothing doing here.

HIDES AND SKINS.—Under a good demand and scarcity of supply, the local market may be written very firm for native Hides at unchanged prices. Some tanners complain that they are obliged to enter the Chicago market for their supplies, and that market is reported strong, active and advancing, values for Buff Hides having advanced about 1c during the past fortnight. Dealers here are all sold considerably ahead of the native article, consequently a good enquiry prevails for Western States hides, which have sold in carload lots this week at 9½c to 9¾c for No. 1, and 8½c per lb. for No. 2 Buff. Sheepskins are becoming scarce, and are quoted at \$1.35 to \$1.50 each, as to size, etc., while Calfskins bring 13c; offerings of the latter are nearly all purchased by one local dealer, and the supply continues fair for the season.

LUMBER.—Very little lumber will be moved until the canals are open. Retail sales are only moderate. There is little building going on at present, so that sales for local consumption are small.

LEATHER.—Except for Spanish and Slaughter Sole leather, for which the demand continues equal to the supply, the market still rules quiet and uninteresting. It is stated by one or two houses that an improved feeling prevails for black leathers, and that dealers are less disposed to make concessions than they were, but while the market is no weaker, it is difficult to notice any increased strength; bargains in the purchase of Splits Upper or Buff are as easily obtained to-day as a week ago. Reported transactions this week include a round lot of eight tons Splits at about 24c, and one or two lots of Upper, of 400 sides each, at 30c to 37c. Quotations for other kinds unchanged. Manufacturers are said to be looking around for good bargains.

OILS.—Steam Refined Seal is held firmer, in consequence of the anticipated scarcity arising from the unusually small catch so far this season. The first steamer arrived at St. John's, Newfoundland, from the Northern ice fields carried only 5,000 old hooded seals, weighing 300 tons and valued at \$36,000; and her report of the balance of the fleet is quite discouraging. The str. *Neptune* has 4,000 seals and the *Hector* 3,000, aggregating not more than 400 tons, or a value of \$48,000. The whole squadron from Conception Bay, including four steamers and fifteen sailing vessels, have been locked up firmly in the ice, and have not seen a seal for the season. The whole Dundee sailing fleet—six steamers—are reported as clean, and the residue of the St. John's ice hunters are very little better off. The average catch of a season is about 420,000 seals. A despatch from St. John's, dated 10th inst., however, is very hopeful, indeed it quotes a telegram from St. George's Bay to the effect that the sealing fleet are meeting with exceptionally good fortune in the Gulf of St. Lawrence; only three Newfoundland steamers fished in the Gulf this season, and they are reported to have started for St. John's with an aggregate of 27,000 old and young hooded seals, the approximate value of which is \$100,000. It further states that tens of thousands of prime young seals are being hauled on shore this week. Prices here are quoted firm, at 60c to 62½c Imp. There has been some speculative enquiry for Cod oil during the week, and several round lots have changed hands at 32c Imp, and 46c wine gal.; Halifax A. has been sold at 41c wine. Holders are rather firmer at the close, asking 56c to 57c Imp, and 47c to 47½c wine. Lined remains quiet and steady, at unchanged quotations, while Spirits of Turpentine, owing to the small stocks held and the active demand from England, has advanced in both New York and this market, now quoted firm here at \$1 to \$1.05. Stocks of refined Petroleum have been considerably reduced, and values are steadier, at 18c for car lots in store, and 16c f.o.b. at London, Ont.

PROVISIONS.—The Chicago hog market has ruled strong, with values advancing daily since our last reference; a further advance of 5c to 10c per 100 lbs was established yesterday, when the receipts were 17,500, against 12,377 on Tuesday, and the shipments were 24,970. Pork and lard opened strong with an advance in values, but closed easier, at a decline of 2½c May and 15c June for pork. In Liverpool pork advanced 6d yesterday. Liverpool market has been firm this week, with an advance of 3d for lard, now quoted at 55s 9d. Stocks of lard in Liverpool on 1st April were 23,100 tierces against 31,500 tierces on the like date last year, and the stocks of pork were 3,900 bbls against 6,687 bbls at the like date last year. In sympathy with the Chicago market, which has advanced fully \$1 per bbl for pork this month, the local market has ruled very firm all week, and values have advanced about 50c per bbl. for *mess pork*, and about 50c per 100 lbs. for *lard*. The jobbing demand continues fair, at \$21.50 to \$22 for Canada *mess pork*, and \$21 for Western do; dealers state that the latter could not now be laid down and sold at under \$21.50. Thin *mess* has sold at \$20. Stocks of pork in Canada are very light. Fairbanks' *lard* has been selling in round lots at 14½c to 14¾c, and Canada do. at 14c; a lot of 600 pails of the former changed hands on Tuesday at 14½c. In *bacon* and *hams* not much doing, and prices unchanged. *Eggs* in fair request, at 17c; some large cases have been sold at 16c.

POTATOES.—The American demand for Canadian potatoes appears to be increasing, thirty-four carloads having been shipped last week from Point St. Charles to various parts of the following States:—Massachusetts, Ohio, Pennsylvania, Michigan, Connecticut, Missouri, Illinois, New York, and Rhode Island. The enquiry is chiefly for Early Rose, for seeding purposes; sales have been made at from \$1.07 to \$1.12 per bag on board the cars.

SALT.—Owing to firmer freights and stiff prices in Liverpool, this market is reported firmer, under a good steady demand. Liverpool coarse salt is now quoted here at 70c to 75c per bag.

SEEDS.—The market for *clover* is firmer and tending upwards, now quoted at \$8.75 to \$9 per cental with stocks rather light. Lower Canada *Timothy* is scarce; quoted at \$3.40 to \$3.50 per bushel, and Western *Timothy*, which is now being imported from Chicago, quoted at \$3.10 to \$3.30 per do.

WINES AND LIQUORS.—A fair jobbing trade continues to be done, at full prices, especially for the best *brandies* and *gins*, of which stocks are getting low. No round lot transactions can be reported this week.

WOOL.—The home market rules quiet for both domestic and foreign wools, with values entirely unchanged. The only reported transaction for the week was that of a sample lot of Australian at 22c. Manufacturers appear to be pretty well stocked, and are not buying much. The English market is firm, the late London sales having closed at good prices, but the leading American markets are represented dull.

AMERICAN MARKETS.

Boston, April 13, 1882.—*Flour.*—Very firm, choice brands, tendency to higher prices. Sales of Superfine at \$4.25 to \$4.75; Extras, including choice Bakers, \$5.75 to \$7.50; Winter wheats \$6.50 to \$7; Patent Spring \$6.50 to \$7.50; and Patent Winter \$8 to \$9 per bbl. Cornmeal firm at \$3.60. Oatmeal in fair demand at \$6.50 to \$7.50 for common and choice. *Hay.*—Choice firm, good demand at \$20 to \$21; Medium selling \$16 to \$18 per ton. *Produce.*—Choice Butter

unchanged, steady demand, selling at 42c to \$45, and new dairy 33c to 42c. Cheese firm, at same prices as last week. Eggs arriving freely; 18½c to 19c for Canada and Western. Potatoes in good demand and firm; choice grades \$1.10 to \$1.20, medium 90c to \$1. Green Apples in moderate demand at \$3 to \$3.25. Onions selling at \$2.25 per bbl.

Chicago, 2.36 p.m.—Wheat, May, \$1.29; June, \$1.26½. Corn, May, 77½c; June, 75½c. Oats, May, 51½c; June, 50½c. Pork, May, \$18.25; June, \$18.52½. Lard, May, \$11.40; June, \$11.55.

Milwaukee, 2.30 p.m.—Wheat, May, \$1.28½; June, \$1.26½.

New York, 3.31 p.m.—Wheat, No. 2 Red, May, \$1.44½; June, \$1.41½; July, \$1.27½; Aug., \$1.23. Corn, May, 84½c; June, 84c.

ENGLISH MARKETS.

London, April 13, 1882.

(Beerholm's advices)—Floating cargoes.—Wheat firm; Corn nothing offering; Cargoes on passage.—Wheat firm; Corn do. Good shipping of California Wheat, just shipped 46s; now do. 47s 6d; Liverpool Wheat and Corn on spot firm; No. 2 Red Wheat 50s 6d; prompt 50s; amount of Wheat on passage for the U. K. 2,675,000 qrs; Corn 190,000 qrs. Paris Wheat and Flour turn dearer.

TORONTO WHOLESALE MARKETS.

(By Special Telegraph.)

Toronto, April 13, 1882.

The numerous strikes in this city within the past ten days have interfered with general business. The Grand Trunk shed laborers' strike perhaps gave the most annoyance to wholesale merchants generally. Large quantities of freight had been piled up, and for a week it was almost impossible to get deliveries. In a number of instances merchants sent their own porters to have goods brought to their warehouses. Shipments suffered as well, but the past few days new men have been engaged and everything is going on more smoothly. The dry goods trade has been moderately active, with a fair number of sorting-up orders. Prices continue very firm, especially cottons, and it is thought that they will continue so. Hardware is fairly active and firm, with stocks of heavy goods small. Drugs are active and generally firm. Groceries are in better demand, with an advance in sugars. Dried fruits firm. Provisions quiet and firm, and stocks of meats small. Breadstuffs have been more active, and prices generally are higher than they were a week ago. Money has been in fair demand and rates firm. Call loans have been made at 6 to 6½ per cent, and time at the latter figure. Prime commercial paper is discounted at 6 and the ordinary at 7 per cent. Sterling exchange is firm; 60-day bills between banks are quoted at 109½ to 109¾, and demand bills at 110½ to 110¾. Gold drafts on New York are 1-16 to ¼ premium. The stock market has been fairly active during business days, but the volume of business is small, owing to the adjournment of the Board from Thursday till Tuesday. Prices have been irregular, with weakness prevailing on Wednesday morning. Sales of banks the past two days comprise Montreal at 212½, 211½, 210½ and 211½, Ontario at 65½ and 65, Toronto at 176 and 175½, Merchants at 132½, Commerce at 145½, 145¾, 145½ and 145½, Imperial at 138 and 138½ ex-allotment, Federal at 168½, 167½, 165½ and 167½,

Dominion at 209½, Standard at 118 and 118½. Loan and Miscellaneous shares quiet and irregular, with sales of Canada Permanent at 223 and 224, Western Canada at 195, London and Canadian at 140 and 140½, Real Estate Loan at 100, National Investment at 110½, Consumers' Gas at 153, 152½ and 151½, and Western Assurance at 180½ and 179. The market closed quiet and steady to-day, with sales of Montreal at 211, Ontario at 65½, Merchants at 133, Federal at 167, and Dominion at 210.

Following are closing bids to-day as compared with those of last Thursday:

Banks.	Bid		Loan Cos.	Bid	
	April 13.	April 6.		April 13.	April 6.
Montreal..	211	213½	Can. Permanent	223	...
Toronto..	175½	176	Freehold..	177½	177½
Ontario..	65½	64½	Western Can..	198	190
Merchants	133	133	Bldg. & Loan..	106½	106½
Commerce	145½	145½	Imp. Savings..	111½	111½
Dominion	209½	209½	Farmers' Loan.	129	128½
Hamilton	...	...	Land. & Can'dn	140½	...
Standard..	117½	117½	Huron & Br'e..	...	...
Federal..	166½	165	Dom. Savings..	120	...
Imperial	138½	142	Ontario Loan..	...	...
Molson's..	...	...	Hamilton Prov..	...	...

BOOTS AND SHOES.—There is a fair sorting-up trade, and prices continue unchanged. Manufacturers are pretty well supplied with orders, but the strike of the women operatives is a great drawback. They have now been out about two weeks, and it is thought some satisfactory arrangement will be made in a few days.

COAL AND WOOD.—The demand for coal has been quite active during the week on account of colder weather. Orders are for half to two ton lots, and prices unchanged. Egg, stove, grate and chestnut, as well as the best soft sell at \$6.50 a ton, and second quality of soft at \$6. Wood is also in good demand and steady at \$5 per cord for hard and \$4 for pine.

COAL OIL.—Although prices are somewhat stiffer in the west, they are unchanged here, and 18c to 18½c per Imperial gallon are the ruling rates for Canadian refined. Large quantities of American are being sold at 25c for prime and 28c to 30c for water white, but 28c is considered a "cut" price. Crude in Petrolia is firm at \$1.50 per barrel.

COUNTRY PRODUCE.—*Apples.*—There is a moderate demand for barrel lots, and they are firm at \$3.50 to \$4.50, the latter for choice. Stock on hand is very small. *Beans* are about sold out, and prices are nominal at \$2.60 to \$2.70 per bushel. *Eggs* are in fair supply, but the demand is less active and prices are easier; case lots are worth 14c to 15c per dozen. *Hogs* are steady at \$8.25 to \$8.75 for butchers use. *Hops* are still held firmly but outside advices are unfavorable; orders are of hand-to-mouth character at 22c to 24c for choice and 18c to 19c for ordinary. *Onions* are quiet and unchanged at \$2 to \$2.25 per barrel. *Potatoes* are easier, the receipts being large and the demand from the States restricted. Sales have been made the past day or two at \$1 to \$1.05 per bag on track. *Poultry* scarce and firm, with chickens at 75c per pair, and turkeys at 15c to 18c per lb. *Tallow* continues in good demand and is firm at 8c for refined in small lots; dealers pay 4c for rough and 7½c for rendered.

DRUGS AND CHEMICALS.—There has been quite an active trade the past week, and prices generally are steady. *Oil Lemon* is unchanged, at \$4.25 to \$4.50 per lb. *Golden Seal Root* firm at 60c per lb., and *Cuttle fish bone* at 55c to 60c. *Opium* is firm at \$5 to \$5.25. *Quinine* is easy at \$2.65 to \$2.75 per oz. *Tartaric Acid* is unchanged at

58c to 60c. *Cream of Tartar* unchanged at 35c. *Terpentine* firm at 95c to \$1.00. *Linseed Oil* steady at 76c for boiled and 72c for raw. *Glycerine* firm at 45c to 47c. *Potass Iodide* steady at \$2.75 per lb. *Potass Bromide*, 48c to 50c per lb. *Alcohol* continues firm at \$2.75 per gallon. *Morphia* firm at \$3 to \$3.25 an ounce. *Cubeb Berries* steady at 65c per lb. Chemicals scarce and firm, and dye-stuffs quiet.

FLOUR AND MEAL.—Flour has been fairly active during the week, and prices close firm at about the highest quotations. A number of sales of Superior Extra, old standard, have been made from \$5.85 to \$6.05, the latter for really choice brands. On Tuesday a good brand brought \$6. Choice sold on Wednesday at \$5.90 for a choice brand, but the demand has not been so good for this grade. Spring Extra is held at \$5.95 to \$6, but there appears to be no demand for it. The stock in store is 7,200 barrels against 7,649 barrels last week and 9,686 barrels the corresponding week of last year. The flour market closed easier to-day with superiors offering at \$6. *Oatmeal* is in better demand and prices firmer at \$4.50 to \$4.55 for car lots of good brands. *Cornmeal* quiet and firm at \$3.80 to \$3.90. Bran is higher, with extremely limited offerings; cars have sold at \$19 to \$30.50 on track.

WHEAT.—The market has been very steady during the past week, with a fair demand from millers. Prices are rather high for shipment, and holders firm, in anticipation of all the stock being needed. Sales of No. 2 Spring were made on Saturday at \$1.33 and on Tuesday at \$1.32. No. 2 Fall sold at \$1.30 and No. 3 Fall at \$1.26 f.o.c. on Monday. The market yesterday was firm, with buyers of No. 2 Spring at \$1.33. The stock in store is 356,617 bushels against 360,580 bushels last week and 246,485 bushels the corresponding week of 1881. The market closed quiet and steady to-day.

COARSE GRAINS.—*Barley.*—The sales during the latter part of last week were large and prices firm at about the top prices of the season. No. 1 sold at 96c, No. 2 choice at 94c, and No. 2 at 92c and 93c. The past few days prices are easier in sympathy with outside markets. No. 1 sold at 93½c, and No. 2 would not bring 91c. No. 3 Extra is nominal at 88c. The stock in store is 103,691 bushels against 152,302 bushels last week and 183,401 bushels the corresponding week of last year. No business reported to-day. *Oats* are scarce and higher. Sales of Western were made the latter part of last week at 42c and 43c on track, and on Tuesday at 45c to arrive. Eastern sold at 44c to arrive. The stock in store is 6,893 bushels against 7,288 bushels last week and 700 bushels the corresponding week of last year. *Peas* are firm with few offerings; a lot of No. 2 lying outside sold at 82c on Tuesday and No. 1 are nominal at 83c to 84c. The stock in store is 29,109 bushels against 25,441 bushels last week and 94,873 bushels the corresponding week of last year. *Rye* dull and purely nominal at 79c to 80c. The stock in store is 19,384 bushels against 13,633 bushels the corresponding week of last year. *Corn* quiet and higher, in sympathy with the West; we quote 88c to 90c. Bran easier with sellers at \$19.75.

FREIGHTS.—Ocean rates are dull and easy. Flour, to Liverpool is now quoted at 67c per barrel, and 27c per cental in sacks. Beef and boxed meats, 43c per cental; tallow and lard 40c; Butter, over 15,000 lbs., 54c; from 5,000 to 15,000 lbs, 66c; oil cake, 36c; clover 50c.

GROCERIES.—The demand has slightly improved during the week, but business cannot be said to be active. The only important change in prices in an advance of ½c to 1c in sugars. Granulated are now quoted at 9½ to 10c.

HARDWARE AND IRON.—Business continues good in this branch, and prices are firm. We quote: *Antimony*, 16½c to 17½c per lb. *Rabbit Metal*, No. 1, 16c. *Barbed Fencing Wire*, galvanized, 8½c to 9c; painted, 7½c. *Canada Plates* moderately active and firm at \$3.35. *Ingot Copper* steady at 20c to 21c; sheet, 25c to 26c. *Nails* in demand and higher at \$2.85 to \$2.90 for 10 dy to 60 dy, hot cut, American or Canadian pattern; \$3.05 to \$3.15 for 8 dy to 9 dy, and \$3.35 to \$3.55 for 3 dy. *Galvanized Iron* unchanged at 7c to 7½c for No. 28, and half a cent less for No. 27. *Glass* firm; up to 25 inches, \$2.00 to \$2.10; 26 to 40 inches, \$2.10 to \$2.20; 41 to 50 inches, \$2.40 to \$2.45. *Bar Iron* in good demand and firm at \$2.25 to \$2.30. *Pig Iron* firm; Summerlee is quoted at \$28.00. *Carnbroe*, none, and *Siemens* at \$27.50 to \$28. *Manilla Rope* is steady at 12c to 12½c. *Pin Plates* active and steady; 10c *Coke*, \$5.25 to \$6.50; 10c *Charcoal*, \$5.75 to \$6; 1X *Charcoal*, \$7.75 to \$8.00; 1XX *Charcoal*, \$9.75 to \$10.00. *Iron Wire* active and steady at \$2.00 to \$2.10 per bundle for No. 6, \$2.35 to \$2.40 for No. 9, and \$2.65 to \$2.75 for No. 12. *Ingot tin* easy at 27c to 28c and *grain* at 30c.

HIDES AND SKINS.—Hides are unchanged, with a small supply. Sales of cured are reported at 8½c to 8¾c. Dealers continue to pay 7½c for green cows and 8½c for steers. *Calfskins* unchanged at 11c to 13c, and cured at 14c. *Sheepskins* are in limited supply and steady at \$1.25 to \$1.60, the latter being an exceptional price.

LEATHER.—Trade has been quiet owing to the strike of the boot and shoe operatives. Manufacturers are holding back. The following are the prices of jobbing lots: Spanish sole No. 1, all weights, 27c to 29c; Spanish sole No. 2, 25c to 27c; slaughter sole, heavy, 28c to 30c; slaughter sole, light, 27c to 29c; Kullalo sole, 21c to 23c; Harness, 30c to 35c; Upper, heavy, 35c to 40c; Upper, light, 40c to 42c; Kip Skins, French, 85c to \$1.05; Kip Skins, English, 70c to 75c; Kip Skins, domestic, 60c to 65c; Kip Skins, Veals, 70c to 75c; Hemlock Calf, 30 lbs to 40 lbs, 80c to 90c; French Calf, \$1.20 to \$1.40; Splits, large, per lb. 26c to 30c; Splits, small, 24c to 26c; Pebble Grain, 14c to 16c; Buff, 16c to 18c; Russets, Shoe, 40c to 50c; Gambier, 5c to 6c; Sumac, 4½c to 5c; Degras, 5½c to 6c.

LIVE STOCK.—The receipts of cattle have been very small during the week, there being but 50 car loads offered. With a good demand from butchers prices are higher. Shipping lots averaging 1400 lbs. are worth 6c to 6½c per lb. A few loads of rough cattle, averaging about 1300 lbs., sold on Tuesday at 5½c. Choice butchers are firm at 5½c to 5¾c, ordinary at

INTERCOLONIAL RAILWAY.

Steamboat Wanted.

SEALED TENDERS will be received by the undersigned until April 14th, 1882, from persons who are prepared to furnish at once a steamer, suitable for carrying the mails and passengers between Rimouski wharf and the British Mail Steamers.

Sealed tenders will also be received from persons willing to perform the service mentioned above for a certain sum per month.

Forms of tender, with further particulars, can be had on application.

Tenders must be marked on the outside "Tender for Mail Service, Rimouski."

The Department will not be bound to accept the lowest or any tender.

D. POTTINGER,

Chief Superintendent.

Railway Office, Moncton, N.B.,
31st March, 1882.

S. CARSLY,

DRY GOODS, WHOLESALE,

113 St. Peter Street,

MONTREAL,

AND

18 Bartholomew Close,

London.

NEW GOODS

NOW IN STOCK:

BLACK SATINS—ALL PRICES.

Full Range Colored Satins at 37½c.

Full Range Colored Satins at 58½c.

Full Range Colored Satins at 70½c.

Full Range Colored Satins at \$1.16.

Ribbons, Satin and Faille.

Ribbons, Moire.

Ribbons, Moire and Striped.

Full Ranges Widths and Colors.

BLACK FRINGES—ALL WIDTHS.

COLORED SILKS,

Just Received. Full Range of Colors.

Full Ranges Kid Gloves,

Black, White, Drabs, Colored Opera.

NEW GOODS

NOW ARRIVING:

Silk Braid Fichus,

Braid and Chenille Fichus,

Chenille and Bugle Fichus,

Chenille Pelerines,

Chenille Capes,

Chenille Collarettes.

Black Cashmeres, all prices.

Full Lines Corsets—Own Make.

S. CARSLY,

113 ST. PETER STREET, Montreal.

30th March, 1882.

4½c, and inferior at 3½c to 4c. *Sheep* scarce and firm, with sales of a few head at 6c to 6½c per lb. *Lamb*s are also scarce and firm, prices ruling at 6½c to 7c. Spring lambs bring \$4 to \$7 a head. *Calves* in fair supply and somewhat easier: first-class, \$12 and over per head; second-class, \$7 to \$10; and third-class, \$4 to \$5. *Hogs* steady at 6½c to 6¾c per lb.

Provisions.—*Butter* is in fair offer, but really choice lots are scarce and firm at 20c to 23c per lb. for tub lots. Medium plentiful and steady at 15c to 18c. Pound rolls easier at 25c to 27c on the street market. *Bacon* is in moderate demand with a firmer tone. Long clear is jobbing at 11½c to 11¾c, and Cumberland cut at 10½c to 10¾c. Smoked rolls are quoted at 12½c to 13c, and breakfast bacon at 13½c. *Hams* are unchanged at 11c to 11½c for pickled and

13c to 13½c for smoked. *Mess Pork* is held higher at \$22; stock small. *Lard* is quiet but firm at 14c to 14½c for Canadian and 15c for American refined. *Dried Apples* are steady at 6c per lb. for loose country lots, and sales of barreled lots at 6½c to 7c. *Cheese* unchanged with a fair demand at 13c to 13½c for the finest and 12½c for ordinary.

Seeds.—*Clover* is active, with a good demand from country dealers at \$4.85 to \$5 a bushel. Street lots bring \$4.75 to \$4.95. *Timothy* sells from store at \$3.25 to \$3.50 per bushel.

Wool.—Offerings of fleeces continue small and prices unchanged. A few lots sold at 23c. Round lots are held higher, but at present there is no demand for them. *Supers* are steady at 27c to 28c, and *Extra* at 33c to 35c.

WOOLLEN

MANUFACTURERS' HEADQUARTERS

FOR

WOOL

AND

Cotton Warps.

(1st Prize, Silver Medal.)

Satisfaction Guaranteed on everything we ship.

THE PAST A GUARANTEE OF THE FUTURE.

We are handling more Wool and Cotton Warps than any three other houses in Canada combined.

WINANS & CO.,

18 Church Street, TORONTO.

Just receiving fresh supplies of those cheap wools for grey and white Blankets, which have been so popular since March 1st.

Send for Samples.

A p p e:

[Handwritten signatures and notes]

STANDLY & PENTLAND,

MANUFACTURERS' AGENT,

19 ST. PETER ST., MONTREAL,

AGENT FOR

THE THREE RIVERS PAPER COMPANY,

Manufacturers of all kinds of

WRAPPING PAPER, ROOFING, &c.,

ALSO

The Canada Extract of Dye Wood Works, Manufacturers of Sediment ess Extract of Hemlock Bark, Tamarack, &c.

"PRACTICAL SANITARIANS."

HUGHES & STEPHENSON,

(LATE R. PATTON.)

ESTABLISHED 1860.

Plumbers, Gas Fitters, Metal Workers,

HOT WATER & STEAM HEATING.

Drainage and Ventilating a Specialty.

745 CRAIG ST., MONTREAL.

PAINTING.

HOUSE, SIGN & FRESCO WORK

Done in best taste and modern style, at as low rates as are consistent with first-class workmanship. Steady, respectable and trustworthy men employed.

FIRST PRIZES AND DIPLOMAS

Received at late Exhibitions for excellency of work. During the past 20 years many of the most elegant mansions in Montreal have been decorated by

JOHN MURPHY,

15 BLEURY STREET, MONTREAL.

INTERCOLONIAL RAILWAY.

STEAMER FOR SALE.

SEALED TENDERS addressed to the undersigned will be received, until Thursday, the 20th April, from persons willing to purchase the Steamer "Rimouski." She is a screw steamer, eighty-eight (88) feet long, sixteen (16) feet beam, depth of hold twelve (12) feet, drawing nine (9) feet of water, is thirty-six (36) horse power, nominal, is fitted for carrying passengers as well as freight, and is in a good state of repair.

She can be delivered at once, and payment must be made before delivery.

She now lies at the railway wharf at Rimouski, whither she can be seen, and all further particulars ascertained.

Tenders must be marked on the outside, "Tender for Steamer."

D. POTTINGER,

Chief Superintendent.

Railway Office, Moncton, N.B.

1st April, 1882.

CANADA MARBLE

AND

International Granite Works,

R. FORSYTH, Proprietor,

Manufacturer of

MARBLE & POLISHED GRANITE WORK.

Mill, St. Gabriel Locks, 522 William St.

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QUARRIES,

NEAR GANAMOQUE, ONT. AND CLAYTON, N.Y.

Importer of Italian and all Foreign Marbles, and dealer in Floor Tiles, &c.

ESTABLISHED IN 1861.

J. H. LEBLANC

WHOLESALE DEALER IN

OSTRICH AND VULTURE FEATHERS

OFFICE AND FACTORY:

547 CRAIG STREET, 547.

P.S.—The Trade is respectfully requested to remember the following:

According to a new process which I possess, I can dye Plumes and Feathers to any color whatever, and this, in less than ten minutes.

Manitoba and the North West Territory

FARMING AND STOCK-RAISING LANDS

FOR SALE BY THE

HUDSON'S BAY COMPANY.

Under agreement with the Crown, the Hudson's Bay Company are entitled to one-twentieth of the Lands in the fertile belt, estimated at about seven millions of acres, and they are prepared to offer for sale land in the Townships already surveyed by the Government of Canada.

Pamphlets and full information in regard to these Lands will be given by the undersigned at the offices of the Company in Montreal and Winnipeg.

C. J. BRYDGES,

Land Commissioner.

Retail Merchants who wish to keep abreast of the times, and have a continual and reliable guide to the leading markets, should subscribe to the MONTREAL JOURNAL OF COMMERCE. The Market Reports in the JOURNAL are unequalled for comprehensiveness and correctness of detail. No Merchant or other business man can afford to do without it. Published every Friday. Subscription to all parts of Canada, except Montreal, \$2.00 a year. Address,

JOURNAL OF COMMERCE, Montreal.

SURETYSHIP.

THE GUARANTEE CO.

Of North America.

Capital Subscribed, . . . \$1,000,000
 Paid up in Cash (no notes), . . . 290,000
 Assets, March, over . . . 350,000
 * Deposit with Dominion Gov't. 57,000

THE BONUS SYSTEM

of this Company renders the Premiums in certain cases annually reducible until the rate of

One-half p. Cent per Annum is reached.

This Company is under the same experienced management which introduced the system to this continent seventeen years ago, and has since actively and successfully conducted the business to the satisfaction of its patrons.

Over \$150,000 have been paid in Claims to Employers.

President—SIR ALEXANDER T. GALT, G.C.M.G. (Formerly Finance Minister of Canada.)

Vice-President.....J. H. RANKIN (Merchant.)

Managing Director.....EDWARD RAWLINGS.

Secretary—JAMES GRANT.

Legal Adviser—J. C. HATTON, Q. C.

Bankers.....THE BANK OF MONTREAL.

HEAD OFFICE:

260 ST. JAMES ST., MONTREAL.

EDWARD RAWLINGS,

Managing Director

* N.B.—This Company's Deposit is the largest made for Guarantee business by any Company, and is not liable for the responsibilities of any other risks.

STOCKS AND BONDS.

NAME.	Par Value	Capital subscribed.	Capital paid-up.	Rest.	Dividend last 6 Months.	Closing Price, April 13.
British North American	\$50	\$ 4,886,668	\$ 4,886,668	\$ 1,215,000	2 1/2	108 103 1/2
Canadian Bank of Commerce	50	6,000,000	6,000,000	1,400,000	4	145 1/2 145 1/2
Dominion Bank	50	1,000,000	1,000,000	451,000	4	208 1/2 206 1/2
Du Peuple	50	1,600,000	1,600,000	240,000	2	90 92
Eastern Townships	50	1,600,000	1,381,568	220,000	3 1/2	121 125
Exchange Bank	50	500,000	500,000	270,000	4	172
Federal Bank	100	1,500,000	1,500,000	300,000	3 1/2	107 1/2 108
Hamilton	100	1,000,000	751,551	100,000	4	124 1/2
Hochelaga	100	690,280	68,000		2 1/2	92 63 1/2
Imperial Bank	100	1,000,000	996,000	175,000	3 1/2	139 1/2 140
Jacques Cartier	25	500,000	500,000		2 1/2	119 120
Maritime	100	783,000	608,373		0	
Merchants' Bank of Canada	100	5,798,267	5,616,673	525,000	3 1/2	133 139 1/2
Molson's Bank	50	2,000,000	2,000,000	250,000	3	124 1/2 125 1/2
Montreal	200	12,000,000	11,999,200	5,000,000	4 1/2 p. c. B	210 1/2 211 1/2
Nationals	50	2,000,000	2,000,000	150,000	3 1/2	80
Ontario Bank	40	3,000,000	2,996,756		3 1/2	65 1/2 65 1/2
Quebec Bank	100	2,500,000	2,500,000	935,000	3 1/2	108
Standard	50	764,000	734,356	25,000	3 1/2	118 119
Toronto	100	2,000,000	2,000,000	750,000	3 1/2	173 177
Union Bank	100	2,000,000	2,000,000	13,000	2 1/2	85
Ville Marie	100	500,000	461,398		2 1/2	90
Building and Loan Association	25	750,000	748,255		5 1/2	106 1/2 107
Canada Cotton Co.	100				5	160
Canada Landed Credit Co.	50	1,500,000	668,990	120,000	4 1/2	130 1/2
Canada Perm. Loan and Savings Co.	50	2,000,000	2,000,000	990,000	6	223 1/2 224
Dominion Savings & Inv. Co.	50	800,000	711,250	80,000	4	120 122
Dominion Telegraph Co.	50	711,709	1,000,000		2 1/2	96
Dundas Cotton Co.					5	126
English Loan Co.	100	2,014,100	295,647	8,508.	4	97
Farmers' Loan and Savings Co.	50	1,057,250	611,430	58,000	4 1/2	123 1/2
Freehold Loan & Savings Co.	100	1,050,400	690,080	234,024	5	181
Hamilton Provident & Loan Society	100	1,000,000	867,700	170,000	4	140
Hudon Cotton Co.						100
Huron & Erie Sav. & Loan Soc.	50	1,000,000	993,159	245,000	4	161
Imperial Savings and Investment Soc.	50	600,000	568,950	69,000	4	111 1/2
London & Can. Loan & Agency Co.	50	4,000,000	560,000	148,000	3 1/2	140 141
London Loan Co. of Canada	50	434,700	330,950	17,422	4	115
Manitoba Loan	100	518,900			5	180
Montreal Telegraph Co.	40	2,000,000	2,000,000		4	129 1/2 129 1/2
Montreal City Gas Co.	40	2,000,000	1,800,000		5	164 1/2 165 1/2
Montreal City Passenger Ry Co.	50	600,000	600,000		3	143 1/2 144 1/2
Montreal Cotton Co.					10	172 1/2
Montreal Investment and Building Co.	50	500,000	401,027		0	66 67
Montreal Loan & Mortgage S'y.	50	1,000,000	612,532	64,000	3 1/2	107
National Investment Co.	100	1,400,000	930,000	11,500	3 1/2	110 1/2
Ontario Saving and Investment S'oy.	50	1,000,000	989,000	168,000	3 1/2	138 1/2
Richelieu & Ontario Nav. Co.	100	1,665,000	1,665,000		3 1/2	69 1/2 61 1/2
Toronto City Gas Co.	100	800,000	800,000		2 1/2	141 1/2 142
Union Loan and Savings Co.	50	630,000	550,000	110,000	4	184
Western Canada Loan & Savings Co.	50	1,000,000	1,000,000	390,000	5	190

WHOLESALE PRICES CURRENT—THURSDAY, APRIL 13, 1892.

Name of Article.	Wholesale Rates.	Name of Article.	Wholesale Rates.	Name of Article.	Wholesale Rates.	Name of Article.	Wholesale Rates.
Boots and Shoes.	\$ c. \$ c.	Soda Ash.....	1 5/8 1 7/8	Japan, fine to choice lb.	\$ 0 40 0 55	Spices: Cassia..... per lb.	\$ 0 12 0 20
Men's Thick Boots Wax.	2 25 3 25	Soda Bicarb.....	3 1/2 3 20	Japan Nagasaki.....	0 20 0 28	Mace..... per lb.	0 80 0 95
" Split	1 60 2 25	Sal Soda.....	1 10 1 20	Y. Hyson common to gd	0 20 0 35	Cloves.....	0 30 0 45
" Kip Boots.....	2 50 3 25	Tartaric Acid.....	0 57 1 60	Y. Hyson fine to finest, lb	0 35 0 60	Nutmegs.....	0 60 0 90
" Calf Boots, pegged..	3 00 3 75	Bleaching Powder	1 35 1 50	Gumpd, fair to fine.	0 30 0 36	Jamaica Ginger [Bl.]	0 22 0 23
" Kip Brogans.....	1 35 1 40	Citric Acid.....	0 75 0 80	" Good to fine	0 45 0 57	Jamaica " Unbl.	0 18 0 21
" Split do	0 90 1 10	Camphor Eng. Ref.	0 46 0 48	Gumpd. Finest	0 60 0 65	African " "	0 10 0 11
" Bull Congress.....	1 50 2 25	" Am. Ref.	0 38 0 40	Imper'l, med. to gd	0 27 0 35	Pimento.....	0 11 0 14
" Buff & Puddled Bals.	1 75 2 25	Gum Arabic, per lb.	0 20 0 35	" Fine to finest.	0 40 0 60	Pepper.....	0 13 0 15
" Split do	1 35 1 75	" Traj.	0 45 0 90	Trwanky, com. to gd.	0 20 0 23	Mustard, 4 lb. Jars.	0 24 0 25
Shoo Pucks.....	1 10 2 10	Copperas per 100 lbs.	0 95 1 00	Oolong.....	0 30 0 55	" 1 lb.	0 35 0 30
Wom's Puddled & Buff Bals	1 00 1 50	Blue Vitrol.....	0 5 0 7	Cougon common.	0 18 0 21	Rice: Arracan, &c p. 100 lb.	0 05 0 06 1/2
" Split Bals.....	0 50 1 10			" med. to good.	0 30 0 36	Sago..... per lb.	0 04 0 06 1/2
" Prunella do.....	0 45 0 50	Dry Goods.		" fine to finest.	0 35 0 42	Taploca, Pearl.	0 07 0 09 1/2
" Inferior do.....	0 45 0 50	(See Manuf's of Cotton.)		Souchong common.	0 27 0 32	Flake.	0 07 0 09 1/2
" Cong do.....	0 50 1 25	Flour.		" med. to good	0 32 0 37	Glass.	
" Baskins. do.....	0 00 0 15	Superior Extra.....	6 35 6 40	Fine to choice	0 35 0 38	7 1/2 x 8 1/2, 7 x 9, 8 x 10.... }	2 00 2 10
Misce's Puddled & Buff Bals	0 90 1 75	Extra Superfine.....	6 20 6 25	Coffees, green Mocha per lb.	0 32 0 35	10 x 12 1/2 x 14.....	2 10 2 20
" Split Bals.....	0 75 1 00	Strong Bakers.....	6 25 6 75	Java.....	0 20 0 28	12 x 16 1/4 x 20.....	2 40 2 50
" Prunella do.....	0 60 1 00	Do American.....	7 75 8 25	Maracabio.....	0 17 0 22		
" Inferior do.....	0 60 0 90	Fancy.....	6 10 6 15	Cape.....	0 15 0 18	Hardware.	
" Cong do.....	0 60 0 70	Spring Extra.....	6 00 6 05	Jamaica.....	0 12 0 16	Tin: Block, per lb.....	0 26 0 27 1/2
Childs' puddled & Buff B's	0 60 0 90	Superfine.....	6 55 6 75	Rio.....	0 10 0 17	Grain.....	0 28 0 29 1/2
" Split Bals.....	0 50 0 60	Fine.....	5 05 5 25	Singapore & Ceylon	0 26 0 25	Copper: Ingot.....	0 18 0 19 1/2
" Prunella do.....	0 50 0 75	Middlings.....	4 00 4 25	Chicory.....	0 12 0 12 1/2	Sheet.....	0 24 0 25
Infants' Cacks, pr. doz.....	3 75 6 50	Pollards.....	3 75 0 25	Sugars, (Ceks. & Brls.)		Cut Nails: 3 in. to 6 in.	
Dairy Produce.		Put. Bags.....	2 50 3 00	Porto Rico..... per lb	0 07 1/2 0 08 1/2	Net, 30 days, or 7 p.c. added	
Creamery, choice select'ns.	0 00 0 00	City Bags.....	3 00 3 75	Barbadoes..... per lb.	0 07 1/2 0 07 1/2	Hot Cut, Am. or Can. Pat'n	
Townships, new.....	0 25 0 30	Oatmeal.....	5 00 6 15	Yellow Refined.....	0 05 0 09 1/2	1 1/2 & 2 1/2 ins. "	2 70 0 00
" choice lines dairies	0 20 0 21	Conmeal.....	3 25 3 60	Cu.....	0 10 0 11	1 1/2 & 2 1/2 ins. Am. "	3 20 0 00
Brookville, new.....	0 24 0 25	Bran, per ton.....	15 00 20 00	Granulated	0 09 1/2 0 10 1/2	1 1/2 ins. "	3 45 0 00
" choice lines dairies	0 00 0 00	Grain.		Syrups—Extra. imp. gal.	0 68 0 70	1 1/2 & 2 1/2 ins. Cold Cut, Can. "	3 20 0 00
Morrisburg, new.....	0 26 0 28	Canada White, No. 2.....	1 36 0 00	Good.....	0 58 0 65	1 1/2 ins. "	3 70 0 00
" choice lines dairies	0 00 0 00	" Spring No. 2.....	1 41 1 43	Fair.....	0 10 0 00	1 1/2 & 2 1/2 ins. "	3 20 0 00
Western Dairy, old.....	0 00 0 00	" Red Winter.....	1 45 1 48	Trinidad.....	0 55 0 58	1 1/2 ins. "	3 70 0 00
" fair to good.	0 15 0 16	Extra White Michigan.....	0 00 0 00	Fruit: Loose Muscatel, new	0 47 0 51		
Kamouraska.....	0 15 0 16	White Michigan, No. 1.....	0 00 0 00	Layers in boxes.	2 90 3 20	Casing, Box, Shook:	
Cheese, fine Sept. & Oct.....	0 13 1/2 0 13 1/2	Red Winter, No. 2 Toledo.	0 00 0 00	Sultanas.....	2 75 3 00	1 1/2 in. p. 100 lb. keg.	4 70 0 00
Drugs & Chemicals.		Spring, Chicago No. 2.....	0 00 0 00	Seedless.....	0 11 0 12 1/2	2 in. 1/2 to 2 1/2 "	3 95 0 00
Aloes Cape.....	0 20 0 00	Spring, Milwaukee No. 2.....	0 00 0 00	Valentia..... per lb.	0 08 1/2 0 10 1/2	2 in. 1/2 to 4 1/2 "	3 45 0 00
Alum.....	1 50 1 90	Oats, No. 2.....	0 41 0 42	Currauts.....	0 08 1/2 0 07 1/2	3 in. to 4 1/2 "	3 20 0 00
Borax.....	0 17 0 20	Barley.....	0 65 0 67	Prunes.....	0 07 0 08 1/2	Cut Spikes, all sizes.....	2 95 0 00
Castor Oil.....	0 10 0 10 1/2	Peas..... per 66 lbs.	0 98 0 97	Figs.....	0 01 0 15	Finishing Nails:	
Caustic Soda.....	2 50 2 60	Rye.....	0 85 0 87	H. S. Almonds.....	0 00 0 07	1 in. to 1 1/2 in. p. 100 lb. kg.	5 35 4 60
Cream Tartar.....	0 31 0 34	Corn in bond.....	0 80 0 82	S. S. Tarragons.....	0 16 0 19	1 1/2 in. to 1 1/2 in. "	4 35 4 10
Epsom Salts.....	1 25 1 40	Flax Seed, prime.....	1 20 1 30	Walnuts.....	0 8 0 11	2 in. and up.....	8 60 0 00
Extract Logwood.....	0 09 0 10	Groceries.		Filberts.....	0 10 0 12		
Indigo Madras.....	0 55 1 00	TEA, (H&C. & Cad.)		Brazils, now picked.....	0 08 0 09	Tobacco Box Nails:	
Madder.....	0 10 1/2 0 13 1/2	Japan, com. to med. lb.	0 17 0 24	Philberts.....	0 10 0 12	1 1/2 in. & 1 1/2 in. p. 100 lb kg	4 75 3 80
Opium.....	4 60 4 75	" fair to good.	0 25 0 35	Brazils, now picked.....	0 08 0 09	1 1/2 in. " 2 "	3 65 3 45
Oxalic Acid.....	0 15 0 17			Batt's Nabob Pickles, doz	4 00 0 00	2 1/2 in. " 3 "	3 35 2 95
Potass Iodide.....	2 65 2 75			" Mixed do	2 30 0 00		
Quinine.....	2 75 0 00			" Nabob Sauce, pts.	2 90 0 00	Nett 30 days or 7 p.c 4 mos.	

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WHOLESALE PRICES CURRENT, THURSDAY, APRIL 13, 1882.

Name of Article.	Wholesale Rates.	Name of Article.	Wholesale Rates.	Name of Article.	Wholesale Rates.	Name of Article.	Wholesale Rates.
	\$ c. \$ c.		\$ c. \$ c.		\$ c. \$ c.		\$ c. \$ c.
Clinch and Heavy Clinch:		Tin Plate: IC Coke.....	4 75 5 00	No. 1 Ordinary Sole.....	0 23 0 23	Antonini's qts., case 1 doz.	7 25 0 00
1 and 1/4 in. per lb.....	0 08 0 08	IC Charcoal.....	5 50 5 75	No. 2 " " " " " "	0 22 0 22	" " " " " " 2 "	8 25 0 00
1 1/2 " " " " " "	0 07 0 07	IX " " " " " "	7 50 7 75	Buffalo Sole, No. 1.....	0 22 0 23	" " " " " " " " 2 "	5 38 0 00
2 " " " " " "	0 07 0 07	IXX " " " " " "	9 25 9 50	" " " " " " " " " "	0 20 0 21	Spirits Turpentine, brls.	1 00 1 05
2 1/2, 3 in. and up.....	0 06 0 00	DC " " " " " "	5 25 5 50	China " " " " " "	0 23 0 24	Whale Robbed.....	0 70 0 75
Flat & Sharp pres'd N's:		DX " " " " " "	7 00 7 25	" " " " " " " " " "	0 22 0 23	Coal Oil:	
1 and 1/4 in. per lb.....	0 10 0 09	DXX " " " " " "	8 75 9 00	Zanzibar, No. 1.....	0 23 0 00	Imp. Gals. f.o.b. (London)	0 16 0 00
1 1/2 " " " " " "	0 09 0 08	Russ. Sheet Iron.....	0 10 0 11	" " " " " " " " " "	0 21 0 00	Car Loads in Store.....	0 18 0 18
2 " " " " " "	0 08 0 07	Anchors, per lb.....	4 75 5 75	Slaughter, No. 1.....	0 28 0 30	Broken Lots.....	0 19 0 19
2 1/2 " " " " " "	0 07 0 07	Lion & Crown, Tin'd Sheets	0 10 0 10	Harness, " " " " " "	0 26 0 38	Small Lots (single brls.)	0 19 0 20
3 in. and up.....	0 06 0 00	Lead: Bar per 100 lbs.....	5 25 5 25	Upper Heavy.....	0 32 0 36	Ostrich Plumes (wild.)	
Disc. on application.		Pig " " " " " "	5 00 5 59	" " Light.....	0 25 0 38	Cape, Nos. 1 to 3.....	10 00 1 50
Horse Nails: 7 lb. size....	0 22 0 00	Sheet " " " " " "	5 50 6 00	Grained Upper.....	0 35 0 38	Mongador, Nos. 1 to 3.....	9 00 1 50
" " " " " " 8 lb.	0 21 0 00	Shot " " " " " "	6 00 6 25	Scotch Grain.....	0 28 0 42	Egypt, Nos. 1 to 3.....	7 00 0 75
" " " " " " 9 lb.	0 20 0 00	Zinc: Sheet, lb.....	5 50 6 00	Kip Skins, French.....	0 75 0 95	Domestic Plumes \$1 lower	
" " " " " " P. & F. Bright.	0 22 0 24	Powder: Canada Blasting.	3 60 0 00	English.....	0 65 0 75	for higher Nos., and 25c. to	
50 to 55 p.c. dis.		F. F. to F. F. F.....	4 75 5 00	Canada, Kip.....	0 45 0 55	50c. cheaper for lower Nos.	
Horse Shoes.....	3 90 4 00	Emil Poliwka's Specialties:		Hemlock Calf.....	0 70 0 80	Bunches, 3 tips.....	0 75 5 00
Galvanized Iron: No. 24.....	0 05 0 06	Glues—No. 1 Cabinet, lb.....	0 18 0 15	" " Light.....	0 05 0 75	" " Vult. tips.....	0 45 0 75
" " " " " " No. 26.....	0 04 0 07	T. F. French Medal.....	0 13 0 15	Spits, Light & Medium.....	1 10 1 30	Natural Grey Boos, doz.	2 00 0 00
" " " " " " No. 28.....	0 07 0 07	Imperial White.....	0 18 0 35	" " Heavy.....	0 20 0 23	Disc. 5 p.c. 30 days.	
Pig Iron: Siemens No. 1.....	25 00 26 00	" " Borax, case.....	6 50 0 00	" " Small.....	0 19 0 23	Meats, Eggs, &c.	
Coltness.....	25 00 26 00	Axle Grease, (Beaver Br'd)		Leather Board, Canada.....	0 24 0 14	Pork, Mess, Can short cut	21 50 22 00
Langlois.....	25 00 26 00	No. 1 and 2.....	10 00 8 00	Enamelled Cow, per ft.....	0 15 0 16	" " Western, new	21 00 21 50
Summerlee.....	25 00 26 00	Favorite Gelatine, box....	3 60 0 00	Patent.....	0 15 0 16	Hams, City Cured.....	0 13 0 14
Guthrie.....	0 00 0 00	Hides and Skins.		Pebble Grain.....	0 11 0 14	Lard, Pails and Tubs.....	0 14 0 14
Giangarock.....	0 00 0 00	Green Hides, No. 1, p. 100 lbs.	3 00 9 00	B. Calf.....	0 14 0 16	Bacon, per lb.....	0 13 0 13
Cambrag.....	0 00 0 00	" " No. 2.....	7 00 8 00	Brush Kid.....	0 14 0 16	Eggs, Fresh.....	0 10 0 17
Eglinton.....	24 00 25 00	" " No. 3.....	6 00 7 00	Bull.....	0 14 0 16	" " Lined and Packed.....	0 00 0 00
Hemalite.....	30 00 30 00	Lambskins, each.....	1 35 1 50	Russets, Light.....	0 45 0 50	Tallow, Rendered.....	0 07 0 09
Bar Iron—per 100 lbs.....	2 25 2 35	Calfskins, per lb.....	0 13 0 00	" " Heavy.....	0 35 0 40	" " Rough.....	0 04 0 06
Best Refined.....	2 50 2 75	Wool.		Oils.		Dressed Hogs per 100 lbs.	8 75 9 00
Siemens.....	2 35 2 45	Fleece.....	0 00 0 00	Cod Oil, Newfoundland....	0 53 0 55	Maple Syrup, new, per gal.	0 85 0 90
Swedes.....	4 50 4 75	Pulled, unsorted.....	0 27 0 29	Strait Oil, American.....	0 00 0 00	" " Sugar, per lb.....	0 09 0 10
Sheet Iron to No. 20.....	2 85 3 00	" " Extra Super.....	0 33 0 35	Straw Seal.....	0 45 0 47	Mann's of Cotton.	
Butler Plates.....	2 75 3 25	" " B Super.....	0 29 0 30	Pale Seal.....	0 60 0 62	Valleyfield, (blech'd) B 23 in.	0 07 0 00
Hoops and Bands.....	2 75 2 85	" " C.....	0 29 0 30	S. R. Pale Seal.....	0 64 0 65	" " X 30 in.....	0 08 0 00
Canada Plates: Halton.....	3 50 0 00	Australian.....	0 22 0 25	S. R. Seal, Ordinary.....	1 00 0 00	" " XXX 36 in.....	0 09 0 00
Penn. and W. P. & Co.....	3 25 0 00	Cape.....	0 15 0 21	Lard Oil, Extra.....	0 90 0 95	" " 36 in.....	0 09 0 00
Iron Wire: No. 6, p. bldo.....	1 75 1 85	Leather (at 6 months).		No. 1.....	0 90 0 95	" " E 36 in. Soft Finish	0 09 0 00
" " " " " " No. 9.....	2 10 2 30	No. 1, B. A. Sole.....	0 24 0 27	Linseed Raw.....	0 72 0 74	" " OO 36 in.....	0 10 0 00
" " " " " " No. 12.....	2 60 2 60	No. 2, B. A. Sole.....	0 22 0 24	" " Boiled.....	0 75 0 78	" " EE 36 Soft Finish.	0 10 0 00
" " " " " " No. 16.....	3 25 3 50			Olive Machinery.....	1 14 1 20	" " OO 36 in.....	0 11 0 00
Wright Iron pipe 60 p.c. dis.	0 06 0 41			" " Eating.....	1 80 2 10	" " EE 36 Soft Finish	0 11 0 00
Steel, cast, per lb.....	0 12 0 00			" " qt., per case.....	2 60 2 75	" " BB 36 ex. H'y.....	0 13 0 00
" " Spring 100.....	3 25 3 50			" " pts., " " " " " "	3 25 3 30	" " CC 36 in. (Heavy).....	0 14 0 13
" " " " " " Tire.....	3 25 3 50			" " " " " " " " " "	4 00 4 20	" " L.L. 36 in. (Fine).....	0 12 0 00
" " Sleigh Shoe.....	2 40 2 50			Lucca, Flasks.....	5 00 0 00		
" " Bliester.....	0 08 0 10						


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	Can. Government Debentures, 5 p. ct. 1877-80.....		101
	Do. do. 5 per ct.....		103
	Do. do. 5 per ct., 1886.....		103
	Dominion 5 per ct. Stock.....		110 1/2
	Montreal 5 per cent Stock.....		107 1/2
	Montreal Harbor Bonds 5 p. c.....		105 1/2 105 1/2
	Do. Corporation 6 per ct. Bonds.....		
	Do. 7 per ct. Stock.....		114
	Toronto City 6 per ct. " " " " 1888.....		110
	Co. Debentures, (Ont.) 20 years 5 per ct.....		108
	Township Debentures, (Ont.) 5 per ct.....		

Shrs	Railway and other Stocks.	Pd.	April 13
100	Atlantic & St. Lawrence 5 1/2 p. c.....	all	123 1/2
10	Do. 6 p. c. Ser. Mt. Bonds.....	all	103
100	Do. do. 3rd Mort. 1891.....	103	
10	Do. do. 4th p. c. 1st Mort.....	103	11
100	Do. do. 2nd Mort.....	103	11 1/2
10	Do. do. 5 p. c. 1st Mort.....	103	11 1/2
100	Do. do. 5 p. c. 2nd Mort.....	103	11 1/2
100	Do. do. 5 p. c. 3rd Mort.....	103	11 1/2
100	Do. do. 5 p. c. 4th Mort.....	103	11 1/2
100	Do. do. 5 p. c. 5th Mort.....	103	11 1/2
100	Do. do. 5 p. c. 6th Mort.....	103	11 1/2
100	Do. do. 5 p. c. 7th Mort.....	103	11 1/2
100	Do. do. 5 p. c. 8th Mort.....	103	11 1/2
100	Do. do. 5 p. c. 9th Mort.....	103	11 1/2
100	Do. do. 5 p. c. 10th Mort.....	103	11 1/2
100	Do. do. 5 p. c. 11th Mort.....	103	11 1/2
100	Do. do. 5 p. c. 12th Mort.....	103	11 1/2
100	Do. do. 5 p. c. 13th Mort.....	103	11 1/2
100	Do. do. 5 p. c. 14th Mort.....	103	11 1/2
100	Do. do. 5 p. c. 15th Mort.....	103	11 1/2
100	Do. do. 5 p. c. 16th Mort.....	103	11 1/2
100	Do. do. 5 p. c. 17th Mort.....	103	11 1/2
100	Do. do. 5 p. c. 18th Mort.....	103	11 1/2
100	Do. do. 5 p. c. 19th Mort.....	103	11 1/2
100	Do. do. 5 p. c. 20th Mort.....	103	11 1/2
100	Do. do. 5 p. c. 21st Mort.....	103	11 1/2
100	Do. do. 5 p. c. 22nd Mort.....	103	11 1/2
100	Do. do. 5 p. c. 23rd Mort.....	103	11 1/2
100	Do. do. 5 p. c. 24th Mort.....	103	11 1/2
100	Do. do. 5 p. c. 25th Mort.....	103	11 1/2
100	Do. do. 5 p. c. 26th Mort.....	103	11 1/2
100	Do. do. 5 p. c. 27th Mort.....	103	11 1/2
100	Do. do. 5 p. c. 28th Mort.....	103	11 1/2
100	Do. do. 5 p. c. 29th Mort.....	103	11 1/2
100	Do. do. 5 p. c. 30th Mort.....	103	11 1/2
100	Do. do. 5 p. c. 31st Mort.....	103	11 1/2
100	Do. do. 5 p. c. 32nd Mort.....	103	11 1/2
100	Do. do. 5 p. c. 33rd Mort.....	103	11 1/2
100	Do. do. 5 p. c. 34th Mort.....	103	11 1/2
100	Do. do. 5 p. c. 35th Mort.....	103	11 1/2
100	Do. do. 5 p. c. 36th Mort.....	103	11 1/2
100	Do. do. 5 p. c. 37th Mort.....	103	11 1/2
100	Do. do. 5 p. c. 38th Mort.....	103	11 1/2
100	Do. do. 5 p. c. 39th Mort.....	103	11 1/2
100	Do. do. 5 p. c. 40th Mort.....	103	11 1/2
100	Do. do. 5 p. c. 41st Mort.....	103	11 1/2
100	Do. do. 5 p. c. 42nd Mort.....	103	11 1/2
100	Do. do. 5 p. c. 43rd Mort.....	103	11 1/2
100	Do. do. 5 p. c. 44th Mort.....	103	11 1/2
100	Do. do. 5 p. c. 45th Mort.....	103	11 1/2
100	Do. do. 5 p. c. 46th Mort.....	103	11 1/2
100	Do. do. 5 p. c. 47th Mort.....	103	11 1/2
100	Do. do. 5 p. c. 48th Mort.....	103	11 1/2
100	Do. do. 5 p. c. 49th Mort.....	103	11 1/2
100	Do. do. 5 p. c. 50th Mort.....	103	11 1/2

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Vice-President and Managing Director: C. F. SISE.
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This Company is now prepared to furnish Telephone Exchange facilities to Cities and Towns at reasonable rates, and to connect Cities or Towns with each other for Telephonic communication; also to build Private Lines connecting Mills, Offices, Dwellings or other points which parties may desire to connect by Telephone.—For particulars address,

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WHOLESALE PRICES CURRENT.—THURSDAY, APRIL 13, 1882

Name of Article.	Wholesale Rates.	Name of Article.	Wholesale Rates.	Name of Article.	Wholesale Rates.	Name of Article.	Wholesale Rates.
Hochelaga (Brown), G30 in	0 07 1/2 0 00	AA 33 in.....	0 23 1/2 0 00	Basswood, 1/2.....	11 00 18 00	Brandy: Hennessy's.....gal	4 50 5 00
" A 27 in.....	0 06 1/2 0 00	36 in.....	0 24 0 00	Basswood.....	15 00 18 00	" " " " " " " " " " " "	11 00 15 00
" B 27 in.....	0 08 0 00	Check, 33 in.....	0 22 0 00	Black Walnut, culls.....	60 00 65 00	Bisquit, Dubouché & Co., gal	3 50 3 00
" 1133 in.....	0 08 0 00	Denims Bluefor Brown AA	0 21 0 00	Do do 1st & 2nd.....	100 00 110 00	" " " " " " " " " " " "	3 00 0 00
" 111186 in.....	0 08 1/2 0 00	" A.....	0 19 0 00	Do do 1st quality.....	110 00 120 00	Jules Duret & Co..... } gal	4 00 4 50
" DD.....	0 09 1/2 0 00	" B.....	0 17 0 00	Cedar, round, lineal foot.....	00 06 00 08	" " " " " " " " " " " "	0 00 0 50
" 1111186 in.....	0 09 1/2 0 00	" C.....	0 14 1/2 0 00	Cedar, flat, lineal foot.....	00 04 00 06	Pinet, Castillon & Co.....gal	3 00 3 00
" XXX36 full.....	0 10 0 00	" D.....	0 12 1/2 0 00	Cedar, square, lineal foot.....	00 07 00 00	" " " " " " " " " " " "	3 50 3 50
" XXX36 in. full(st'd)	0 11 1/2 0 00	Shirts:		Elm, soft, 1st.....	16 00 18 00	Cheaper shippers.....gal	2 50 2 75
" M drilling.....	0 11 1/2 0 00	Oxford striped BX.....	0 11 1/2 0 00	Elm, rock.....	25 00 30 00	" " " " " " " " " " " "	6 00 6 00
R.R. Sheeting, S-4 plain	0 27 0 00	" " C X.....	0 10 1/2 0 00	Hemlock, 1 to 3 in. M.....	8 00 10 00	Irish Whiskey—Koe's case	7 75 9 75
X " " " " " " " " " " " "	0 30 0 32	" " check B.....	0 13 1/2 0 00	Hemlock, timber, M.....	13 00 14 00	Dunville.....case	6 50 7 00
Stormont (Brown) A 30 in.	0 07 0 07 1/2	" " C.....	0 10 1/2 0 00	Maple, hard, M.....	18 00 20 00	Mitchells.....imp gal.	2 40 2 50
" A 33 in.....	0 07 1/2 0 07 1/2	Galates Stripes.....	0 16 0 00	Soft, do.....	14 00 16 00	" " " " " " " " " " " "	6 00 9 50
" B 33 in.....	0 08 1/2 0 08 1/2	Regattas, Check A.....	0 16 0 00	Oak, M.....	35 00 40 00	Scotch Whiskey.....case-qtz	5 50 7 50
" C 33 in.....	0 09 0 09 1/2	Check Solids A.....	0 16 1/2 0 00	Pine, clear, M.....	35 00 40 00	Euore.....case	5 00 6 00
Canada (Grey) A W 30 in.	0 07 0 00	Bags: 3-ply 16 oz. B. per ble	26 50 0 00	2nd quality, do.....	22 00 25 00	Hay, Fairman & Co.'s case	6 00 0 00
" A D 32 in.....	0 07 1/2 0 00	Park's Yarn, White.....	0 26 0 00	3rd.....	14 00 15 00	" " " " " " " " " " " "	2 00 2 75
" A H 35 in.....	0 08 0 00	" Colored.....	0 38 0 00	Lath, M.....	1 00 0 00	Sheriff's Islay.....imp. gal.	2 90 3 00
" A C 35 in.....	0 09 1/2 0 10	" " Colored.....	0 28 0 00	Spruce, 1 to 2 in., M.....	10 00 12 00	" " " " " " " " " " " "	0 00 0 00
" A B 35 in.....	0 09 1/2 0 00	Do. Knitting Cotton Balls:				Jamaica Run per imp. gal.	3 20 3 40
" A A 36 in.....	0 10 0 00	No. 8 Unbleached.....	0 49 0 00			Geneva Spirits.....imp. gal.	2 10 2 15
Yarns:—White per lb.....	0 25 0 00	" Bleached.....	0 51 0 00			" " " " " " " " " " " "	4 15 4 50
Ticking:—" B2 30 1/2 in.....	0 12 1/2 0 00	" Colored.....	0 56 0 71			" " " " " " " " " " " "	8 00 8 10
" BB 30 in.....	0 15 0 00					Champagne.....	
" AA 32 in.....	0 20 0 00					G. H. Mumm, Dry Verzen'y	26 50 25 00
Fancy Shirtings:—						Pommery.....	28 00 32 00
" Clyde Checks.....	0 15 0 00					J. Mumm Extra Dry.....	21 50 23 00
" Canada.....	0 14 0 00					Bollinger.....qts.	26 25 27 50
Lybster No. 3, 30 in.....	0 06 1/2 0 00					Piper Heidsieck.....	25 00 26 00
" No. 2, 32 in.....	0 07 1/2 0 00					Sherries—Pomartins.....	1 60 5 00
" No. 2, 35 in.....	0 08 1/2 0 00					Ports—Cockburn, Smithes	
						& Co.'s.....	1 90 5 00
Colored Goods:—						G. B. Sandeman, Sons & Co	1 90 5 00
Denims, blue & brown.....	0 15 0 00					Graham's.....	2 10 4 50
Checks, blue, brown, foy.....	0 15 1/2 0 00					Claret, (cases.).....	3 50 & up
Checks, Prince Victor.....	0 15 1/2 0 00					Tarragona Ports, imp. gal.	1 10 1 30
Ticking, 28in. No. 1X.....	0 14 0 00					Native Wines.....	0 80 1 50
" 30in. No. 1.....	0 16 0 01						
" 30in. No. B1.....	0 17 0 00					Can. Spirits, imp. gallon.	Duty In
Dundas (Grey) D 30 in.....	0 07 0 00					Alcohol— 65 O. P.	2 71 1 04
" C 33in.....	0 07 1/2 0 00					" " " " " " " " " " " "	2 72 1 05
" B 33in.....	0 09 0 00					" " " " " " " " " " " "	2 47 0 95
" A 33in.....	0 10 0 00					" " " " " " " " " " " "	1 29 0 53
" AX 36in full.....	0 10 1/2 0 00					Whiskeys:—Family Proof.	1 39 0 53
" E. 36 in.....	0 08 1/2 0 00					Old Bourbon.....	1 39 0 53
Ticking:—C 30 in.....	0 15 1/2 0 00					Kye, Toddy, Malt.....	1 31 0 55
D 30 in.....	0 13 1/2 0 00					Kye, 4 years old.....	1 60 0 73
B 33 in.....	0 15 0 00					" " " " " " " " " " " "	1 70 0 93
A 33 in.....	0 20 0 00					" " " " " " " " " " " "	1 50 1 93
						" " " " " " " " " " " "	1 90 1 68

Retailers will please bear in mind that above quotations apply only to large lots.

Canadian Pacific Railway Co.'y

NOTICE.

The first half-yearly payment of interest on the Five per cent. First Mortgage Land Grant Bonds of the Company will be made on presentation of coupons, on and after the

1st day of April, next,

at the offices of the Company, Place d'Armes Square, Montreal, or at the office of Messrs. J. S. Kennedy & Co., Agents of the Company, 63 William St., New York, or at the office of the Company, Bartholomew Place, London, England.

CHARLES DRINKWATER,

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JOSEPH HICKSON,

General Manager.

Montreal, March 17th, 1882.



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—AND—

Montreal and Boston Air Line.

The Direct Route to all points in NEW ENGLAND, also to the EASTERN TOWNSHIPS.

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8.30 A. M.—Day Express, with Parlour Car, Montreal to Boston.
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Arrive at Montreal.

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BRADLEY BARLOW,
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November 14th, 1881.

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A. G. RAMSAY, Managing Director.

ABSTRACT OF 34th ANNUAL REPORT TO 30th APRIL, 1881.

1. Assets 30th April, 1881.....	\$4,560,161
2. Income for the year.....	957,238
3. Income from Interest (included in above).....	284,208
4. Claims by death during the year.....	224,757
5. Do as estimated by the Co.'s tables and provided for.....	326,135
6. Difference in Co.'s favor between actual and estimated death rate.....	101,378
7. Excess of Interest revenue over death claims.....	59,451
8. Number of Policies issued for the year, 2257, for.....	4,157,165
9. Total Policies in force at date, 18,993, upon 11,498 lives, for.....	25,024,270

New Business exceeds a fourth of the returns for 1880 of 23 licensed Companies. Total on the Co.'s books exceeds a fourth of the entire amount in force in Canada.

Bonus Additions to Life Policies for past fifteen years have added \$375 to each \$1,000 of original Assurance. Cash Profits for same period have been 35 to 39 per cent. of all premiums paid according to age at entry.

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R. POWNALL, Secretary for Pro. of Que. P. LAFERRIERE, Inspector of Agencies.
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HEAD OFFICE, HAMILTON, ONT.

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NORTHERN (FIRE) ASSURANCE CO. OF LONDON.	Scottish Imperial (FIRE) INSURANCE CO. OF GLASGOW.
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\$36,000,000

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Perpetual.

FIRE & MARINE INSURANCE COMPANY.

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Head Office - - - HAMILTON, ONT.

AUTHORIZED CAPITAL - - - \$500,000.
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INSURANCE COMPANY,
OF CANADA.

CAPITAL, . \$1,188,000.

CASH ASSETS, 1st January, 1881,
per Government Blue-Book 352,101.20
Deposit with Dominion Govt. - 142,000
Losses Paid to 1st Jan, 1880. 1,648,176

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AGENT for the CITY OF MONTREAL.

STOCKS AND BONDS.

INSURANCE COMPANIES. — CANADIAN.—Montreal Quotations, April 13, 1882.

NAME OF COMPANY.	No. Shares.	Last Dividend per year.	Share par value.	Amount paid per Share.	Canada quotations per ct.
British America Fire & Marine.....	10,000	5-6mos.	\$50	\$50	137
Canada Life	2,500	7-8mos.	400	50	366
Citizens Fire, Life, Guarantee & Acc't	11,880	.....	100	22½	.....
Confederation Life.....	5,000	5-6 mos.	100	10	285
Sun Mutual Life and Accident.....	5,000	4-6 mos.	100	12½	176
Queen City Fire	2,000	10	50	16	....
Western Assurance.....	20,000	6 6 mos.	40	20	180 181
Royal Canadian Insurance	20,000	5	100	15	....
Accident Ins. Co. of North America...	2,600	6 per ct.	100	20	....
Canada Guarantee Co. of North America	10,000	6 per ct	50	20	....

BRITISH AND FOREIGN. —(Quotation on the London Market, Mch. 27, 1882.)

Company Name	No. Shares	Last Dividend	Share par value	Amount paid per Share	Market value p. p'd up share
Briton Life Association.....	50,000	10	1	1	.....
British & Foreign Marine.....	50,000	50	20	4	£22½ £22½
Commercial Union Fire Life & Marine..	50,000	30	50	5	£24 £24½
Edinburgh Life.....	5,000	10	100	15	£44
Fire Insurance Association	100,000	5	£10	£2	65s 75s
Guardian Fire and Life.....	20,000	13	100	50	£78 £75
Imperial Fire.....	12,000	£7 p. sb.	100	25	£143 £148
Lancashire Fire and Life.....	100,000	30	20	2	£78 £71
Life Association of Scotland.....	10,000	15	40	8½	£25
Lion Fire	500,000	..	10	2	22s 6d
Lion Life.....	92,000	..	10	2	20s 25s
London Assurance Corporation.....	35,802	43	25	12½	£61 £68
London & Lancashire Life.....	10,000	10	10	1 7-20	25s 30s
Liverp'l & London & Globe Fire & Life	£391,752	70	20	2	£21½ £22
Northern Fire & Life	30,000	70	100	5	£51½ £52
North British & Mercantile Fire & Life	40,000	56	50	6½	£66 £66½
Phoenix Fire.....	8,722	£21 p. s.	.....	.....	£800
Queen Fire & Life.....	200,000	30	10	1	70s
Royal Insurance Fire & Life	100,000	60	20	3	£29½ £29½
Scottish Commercial Fire & Life.....	125,000	22½	10	1	.....
Scottish Imperial Fire and Life.....	50,000	6	10	1	25s 26s
Scottish Provincial Fire & Life	20,000	15	50	3	£14½ £15½
Standard Life	70,000	59½	50	12	£73½
Star Life.....	4,000	6	25	1½	£16

THE
METROPOLITAN MUTUAL BENEFIT
SOCIETY.

Head Office, . . . Montreal, P.Q.

President: WM. DONAHUE, Wholesale Merchant. Vice-President: ROBT. EVANS
(of Evans Bros.). General Manager: A. W. BISSON.
Correct and full information will be cheerfully furnished on application to the
General Manager, at 215 St. James Street, Montreal.

Agents wanted in Every City, Town, Village and County in the Dominion.
The following is an extract from a letter received from His Excellency
the Governor General of Canada:

"It is in such Associations as yours are founded those principles of mutual
"help and support which bind communities together.
"They also teach the importance of laying by during the years of youth, health
"and energy, a provision for old age or poverty, and to those left behind in dis-
"tress, and thus impart provident habits amongst a large section of your fellow-
"subjects. Your Association has, therefore, my earnest wishes for its welfare,
"and I trust its branches will continue to spread in all parts of the Dominion."
(Signed) LORNE."

MARINE INSURANCE.

BOSTON MARINE INSURANCE CO.

AND THE

SHOE AND LEATHER INS. CO.

OF BOSTON,

Will continue to cover **OCEAN MARINE** Risks on Cargoes
and Freight, at Current Rates.

Losses paid in Montreal, Boston, New York, or London, Eng.

HERRIMAN & ROSS,

17 ST. JOHN STREET, MONTREAL.

AGENTS.

ROYAL INSURANCE CO'Y.

OF LIVERPOOL AND LONDON.

FIRE AND LIFE.

LIABILITY OF SHAREHOLDERS UNLIMITED.

CAPITAL \$10,000,000
FUNDS INVESTED 21,000,000
ANNUAL INCOME 5,000,000

HEAD OFFICE FOR CANADA—MONTREAL.

Every description of property insured at moderate rates of premium. Life
insurances granted in all the most approved forms.

— CHIEF AGENTS: —
M. H. GAULT, I W. TATLEY.

PROVIDENT MUTUAL ASSOCIATION

OF CANADA. Incorporated C. S. C., Chap. 71.

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We solicit all persons intending to secure protection on their lives for those
dependent on them, or to provide against sickness, infirmities, &c., in old age,
either to call and examine the plans of our new classes, or write for our circular.
After receiving all necessary information (which we shall always be most happy to
give) they will not fail to find them so equitable, safe, cheap, and on such easy terms,
as to convince them of being greatly to their advantage to join as members.

The best possible proofs of the popularity of the features of our new classes are,
first, the number of members increases at such a rate that within a few months
more we shall be the largest Mutual Association in Canada; secondly, the large
majority of our members are composed of the leading and most intelligent class of
citizens in the Cities and Towns of Quebec and Ontario.

We especially solicit an examination of "Our Provident Class," which pro-
vides for old age. This form of protection on the mutual system is new on this
continent, and its features are so well adapted to the ideas of the present age that
no plan ever proved so popular.

Insurance.

THE ACCIDENT INSURANCE COMPANY OF NORTH AMERICA.

Incorporated by Dominion Parliament, A.D., 1872

Authorized Capital, - - \$500,000.

HEAD OFFICE, MONTREAL.

President, Vice-President
Sir A. T. GALT. JOHN RANKIN, Esq.

MANAGER.

EDWARD RAWLINGS.

THE ACCIDENT

Is the only Purely Accident Insurance Company in Canada; its business is more than twice that transacted by all the other Canadian Companies combined; it has never contested a claim at law, and is the only Canadian Company which has made the Deposit with Government for the special transaction of Accident Insurance in the Dominion.

RATES REDUCED.

THE STANDARD LIFE

Assurance Co.'y. Estab. 1825.

HEAD OFFICE:

EDINBURGH, Scot., and MONTREAL, Canada.

Total Risksover \$90,000,000
Invested Funds..... " 20,000,000
Annual Income.....about 4,000,000
or over \$10,000 a day.
Claims paid in Canada.....over \$1,200,000
Investments in Canada.....over 1,000,000

Total amount paid in Claims during the last 8 years, over Fifteen Millions of Dollars, or about \$5,000 a day.

W. M. RAMSAY, Manager, Can.

Established 1803.

IMPERIAL Fire Insurance Comp'y OF LONDON.

HEAD OFFICE FOR CANADA:

Montreal, No. 6 HOSPITAL Street.

RINTOUL BROS., Agents.

Subscribed Capital, . . . £1,800,000 Stg.

Paid-up Capital, . . . £700,000 Stg.

ASSETS, £2,222,552 Stg.

Insurance.

QUEEN INSURANCE CO.

OF ENGLAND.

FIRE AND LIFE.

Capital, £2,000,000 Stg.

INVESTED FUNDS.....£660,818.

FORBES & MUDGE,

Montreal,

Chief Agents in Canada.

SOVEREIGN

Fire Insurance Company

OF CANADA.

CAPITAL, \$600,000.

Deposit with the Dominion Government, \$100,000

President—Hon. A. MACKENZIE, M.P.

Vice-President for P.Q.—Hon. J. H. BELLEROSE.

F. A. BAILL, Manager.

Insurance effected at reasonable rates.

TIME-TRIED AND FIRE-TESTED.

QUEBEC

FIRE ASSURANCE CO.'Y,
ESTABLISHED 1818.

Deposit with Dominion

Government, - - - \$100,000

Fire Insurances accepted on the most favorable terms.

MONTREAL OFFICE,

329 NOTRE DAME STREET,
THOMAS SIMPSON, Agent.



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Commerce, Finance, Insurance, Railways
Manufacturing, Mining and Joint
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102 ST. FRANCOIS XAVIER STREET,

Corner of Notre Dame St., Montreal.

M. S. FOLEY, Managing Editor and Proprietor.

Q. M. O. & O. RAILWAY.

CHANGE OF TIME.

COMMENCING ON

Monday, January 2nd, 1882,

Trains will run as follows:

	MIXED.	MAIL.	EXPRESS
Leave Hochelaga for Ottawa.....	P.M. 8 20	A.M. 8 30	P.M. 5 00
Arrive at Ottawa.....	A.M. 7 65	P.M. 1 20	9 50
Leave Ottawa for Hochelaga.....	P.M. 10 10	A.M. 8 10	4 55
Arrive at Hochelaga.....	A.M. 9 45	P.M. 1 00	9 46
Leave Hochelaga for Quebec.....	P.M. 6 40	8 00	10 00
Arrive at Quebec.....	A.M. 8 00	9 50	6 30
Leave Quebec for Hochelaga.....	P.M. 5 30	A.M. 10 00	10 00
Arrive at Hochelaga.....	A.M. 7 30	P.M. 4 30	6 30
Leave Hochelaga for St. Jerome.....	P.M. 6 40		
Arrive at St. Jerome.....	A.M. 7 45		
Leave St. Jerome for Hochelaga.....	A.M. 6 45		
Arrive at Hochelaga.....	P.M. 9 00		
Leave Hochelaga for Joliette.....	P.M. 5 15		
Arrive at Joliette.....	A.M. 7 40		
Leave Joliette for Hochelaga.....	P.M. 6 20		
Arrive at Hochelaga.....	A.M. 8 50		

(Local Trains between Aylmer, Hull and Ottawa.)
Trains leave Mile-End Station Ten Minutes Later than Hochelaga.

Magnificent Palace Cars on all Passenger Day Trains and Sleeping Cars on Night Trains.
Trains to and from Ottawa connect with Trains to and from Quebec.

Sunday Trains leave Montreal and Quebec at 4 p.m.
All Trains run by Montreal Time.

GENERAL OFFICES—13 PLACE D'ARMES.

TICKET OFFICES:

13 Place d'Armes, } MONTREAL.
202 St. James Street, }
Opposite St. Louis Hotel, QUEBEC.
Opposite Russell House, OTTAWA.

L. A. SENECAI, Gen'l Sup't.

Intercolonial Railway.

1881. Winter Arrangements. 1882.

Commencing 21st Nov., 1881.

THROUGH EXPRESS PASSENGER TRAINS

run DAILY (Sunday excepted) as follows:

Leave Point Levi.....	8.10 a.m.
Arrive Riviere du Loup.....	12.55 p.m.
" Trois Pistoles.....	2.05 "
" Rimouski.....	3.49 "
" Campbellton.....	8.35 "
" Dalhousie.....	9.15 "
" Bathurst.....	11.17 "
" Newcastle.....	12.52 a.m.
" Moncton.....	4.00 "
" St. John.....	7.30 "
" Halifax.....	12.00 p.m.

This Train connects at Chaudière Curve with the Grand Trunk Train, leaving Montreal at 10.00 p.m.

The trains to Halifax and St. John run through to their destinations on Sunday.

The trains leaving Halifax at 2.45 p.m. and St. John at 7.25 p.m., and which reach Montreal at 6.00 a.m. by connecting at Chaudière Curve with the Grand Trunk train at 8.10 p.m., remain at Campbellton over Sunday.

For information in regard to Passenger fares, tickets, rates of freight, train arrangements, &c., apply to

G. W. ROBINSON,
Eastern Freight and Passenger Agent,
120 St. Francois Xavier Street,
(Old Post Office Building),
Montreal.

D. POTTINGER, Chief Superintendent.
Moncton, N.B., 15th November, 1881.

Insurance.

THE

MARINE
INSURANCE

COMPANY (LIMITED.)
Old Broad Street, London.
Established 1836.

Capital (Stg.) . . . £1,000,000—\$4,888,666
Reserve " 370,000—1,798,000
Additional Surplus . . . 293,000—1,444,000

The undersigned have been appointed Agents for this well-known and old-established Company, and are now prepared to write

Ocean Marine Risks
at CURRENT RATES, and beg leave to solicit a share of the patronage of the shipping public.

OPEN POLICIES ISSUED.
LOSSES PAID PROMPTLY at any of the Company's Agencies in any part of the world.

John F. Nott & Co.,
AGENTS,
119 St. Francois Xavier Street,
MONTREAL.
Telephone communication.

Insurance.

LIVERPOOL & LONDON & GLOBE
INSURANCE COMPANY.

LIFE AND FIRE.

Invested Funds - - - - - 30,500,000
Funds Invested in Canada - - - 900,000

Security, Prompt Payment and Liberality in the adjustment of Losses are the prominent Features of this Company.

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Agencies Established Throughout Canada.
HEAD OFFICE, CANADA BRANCH,
MONTREAL.

THE NORTH AMERICAN
LIFE INS. CO.,
(Incorporated by Dominion Parliament.)

Guarantee Fund.....\$100,000.
Deposited with Government...\$50,000.
Head Office—23 Toronto St., Toronto.

Hon. ALEX. MACKENZIE, M.P., President.
Hon. ALEX. MORRIS, M.P.P., Vice-President.
WM. MCCABE, F.I.A., Managing Director.

In Mutual Branch all Profits Accrue to the Assured, to whom they Legitimately belong, being the only plan which gives insurance at net cost.

Industrial Insurance Adapted to all Classes.
From the poorest to the richest, from the child to the Man of 60.

DAVID SMITH, Box 875, Residence, 76 Joachim Street, Agent, Quebec.
F. C. IRELAND, Manager Prov. Que.,
353 Notre Dame St., Montreal.

Insurance.

THE

LION

Life Insurance Co.'y
Of London, England.

Subscribed Capital, \$4,600,000
Paid up " 920,000
British Govern't Deposit, . . 100,000
Canadian " " 50,000

NON-FORFEITING LIFE TABLE.
Annual Premium to Assure \$1,000 at Death Only.
WITH PROFITS.

Age	Payments for Life.	5 Years.	10 Years.	15 Years.	20 Years.	Single Pym'ts.
25	18 94	68 34	38 55	28 67	24 23	309 51
30	21 70	77 22	43 66	32 79	27 58	348 96
35	25 16	87 37	49 55	37 32	31 54	393 92
40	29 68	99 14	56 45	42 75	36 36	445 76

WITHOUT PROFITS.

Age	Payments for Life.	5 Years.	10 Years.	15 Years.	20 Years.	Single Pym'ts.
25	15 47	59 15	33 35	25 54	21 43	273 78
30	18 17	66 83	37 77	29 00	24 40	308 66
35	21 63	75 03	42 88	33 02	27 89	348 43
40	25 85	85 78	48 85	37 81	32 15	394 31

HEAD OFFICE,
MONTREAL,
F. STANCLIFFE, General Manager

WESTERN
ASSURANCE COMPANY.

FIRE & MARINE. Incorporated 1851.

Capital and Assets.....\$1,680,785 96
Income for Year ending 31st Dec., 1880.....\$1,680,785 96

HEAD OFFICE : TORONTO, ONT.

Hon. J. McMURRICH, Prest. J. J. KENNY, Man'g. Dir.
JAS. BOOMER, Secretary.
J. H. ROUTH & CO., Managers, Montreal Branch,
190 ST. JAMES STREET.

A FAVORABLE CONTRAST!

Examples of actual Profits accrued on **CONFEDERATION LIFE ASSOCIATION** Policies for the single year 1880, being 9th year of the respective Policies, contrasted with what would be allowed under the arbitrary and antiquated percentage plan of another prominent Canadian Company.

NUMBER OF POLICY	KIND OF POLICY.	AGE AT ISSUE	AMOUNT INSURED.	ANNUAL PREM.	CONFEDERATION PROFITS for 1880.		CONTRAST UNDER PERCENTAGE PLAN.	
					CASH.	BONUS.	CASH.	BONUS.
7	10 payment Life....	38	\$5,000	\$269.40	\$111.45	\$265.00	\$48.75	\$125.00
774	20 year Endowment	34	1,000	47.85	19.49	30.00	8.80	14.00
1,000	10 year Endowment	36	5,000	518.25	206.50	206.50	46.25	46.25

These results are unsurpassed by those of any company doing business in Canada.

N.B.—All policies of the CONFEDERATION are non-forfeitable after two annual premiums have been paid, and are indisputable after having subsisted three years.

Manager for the Province of Quebec,
H. J. JOHNSTON, Montreal.
Manager for New Brunswick,
Major J. MACGREGOR GRANT, St. John.

J. K. MACDONALD,
Managing Director.
Manager for Nova Scotia,
AUGUSTUS ALLISON, Halifax.

LIFE INSURANCE
EXCLUSIVELY.

CANADIAN INVESTMENTS
EXCEED
\$250,000,
AND
Increasing Yearly.

LOW RATES
OF
PREMIUM.

HEAD OFFICE
FOR
CANADA,
217 St. James Street,
MONTREAL.

WILLIAM ROBERTSON,
GENERAL MANAGER.

AN ACTIVE AND ENERGETIC
GENERAL AGENT

Wanted immediately. Salary and Commission.

LONDON & LANCASHIRE
LIFE ASSURANCE COMPANY.