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THE JOURNAL OF COMMERCE

FINANCE AND INSURANCE REVIEW

Vol. 18, No. 118. }
New Series.

MONTREAL, FRIDAY, MAY 2, 1884.

{ M. S. FOLEY,
Editor and Proprietor.

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

Fall and Winter Trade

We offer a full assortment of

FUR GOODS

Of our own Manufacture.

PLUSH, CLOTH AND SCOTCH CAPS, GLOVES AND MITTS

Of English and Domestic Manufacture.

MOCCASINS, SNOW SHOES, FANCY SLEIGH ROBES, BUFFALO, &c.

TO MANUFACTURERS—We have a large stock of Seal, Persian Lamb and other Skins, Trimmings, &c.

JAMES CORISTINE & CO.

Warehouse: 471 to 477

ST. PAUL STREET, MONTREAL.

Leading Wholesale Houses of Toronto

NEW GOODS.

Just received, at special prices for assorting Trade, as follows:

NEW PRINTS,

New Plain Dress Goods,

HALIFAX TWEEDS, (Job Line.)

Stair Linens, Linen Crumb Cloths,

Linen Carriage Lap Dusters,

Honeycomb and Toilet Quilts,

Blind and Curtain Nets,

Gold Spots & Barege Veilings,

Lace Shoulder Capes,

(LATEST NOVELTY.)

John Macdonald & Co.,

Wellington and Front Streets E., Toronto,

and 31 Major Street,

MANCHESTER, ENGLAND.

M. Fisher, Sons & Co

WOOLLEN

Manufacturers and Importers.

Our Spring Stock is now complete, and particularly wish to draw the attention of the Trade to the Latest Styles in

Trouserings and

Worsted Coatings

just received.

184 MCGILL ST.,

MONTREAL,

And GEORGE ST., HUDDERSFIELD, ENG.

Leading Wholesale Houses of Montreal

H. A. NELSON & SONS.

Wholesale Dealers in

European and American

Fancy Goods,

Clocks, Toys,

Smallwares, &c.

Manufacturers of

Brooms and Woodenware.

Send for Prices List of

BICYCLES.

56 & 58 Front St. West, | 59 to 63 St. Peter St.
TORONTO. | MONTREAL.

S. GREENSHIELDS, SON & CO.

WHOLESALE

DRY GOODS

MERCHANTS,

17, 19 and 21,

VICTORIA SQUARE . .

AND

730, 732, 734 & 736,

CRAIG STREET,

MONTREAL.

The Chartered Banks.

Bank of Montreal.

Notice is hereby given that a Dividend of

FIVE PER CENT.

upon the paid-up Capital Stock of this Institution has been declared for the

Current Half Year,

and that the same will be payable at its Banking House, in this city, and at its Branches, on and after

Monday, the 2nd day of June next.

The Transfer Books will be closed from the 17th to the 31st of May next, both days inclusive.

The Annual General Meeting of the Shareholders will be held at the Bank, on **MONDAY**, the Second day of June next.

The Chair to be taken at One o'clock. By order of the Board.

W. J. BUCHANAN,

General Manager.

Montreal, 25th April, 1884.

THE BANK OF TORONTO, CANADA.

Incorporated 1855.

Paid up Capital, \$2,000,000. Rest \$1,000,000.

DIRECTORS:

GEORGE GOODERHAM, President.
WM. H. BEATTY, Vice-President.
W. R. WADSWORTH, WM. GEO. GOODERHAM,
ALEX. T. FULTON, HENRY CAWTHRA,
HENRY COVERT.

HEAD OFFICE, TORONTO.

DUNCAN COULSON, Cashier.
HUGH LEACH, Assistant Cashier.
J. T. M. BURNSIDE, Inspector.

BRANCHES.

MONTREAL: J. Murray Smith, Manager; PETERBORO: J. H. Roper, Manager; COBURG: Joseph Henderson, Manager; PORT HORE: W. R. Wadsworth, Manager; BARRIE: J. A. Strachy, Manager; ST. CATHARINES: G. W. Hodgetts, Manager; COLLINGWOOD: W. A. Copeland, Manager.

BANKERS.

LONDON: ENG.: The City Bank Limited, New York, National Bank of Commerce, New York, W. Watson & A. Lang, Oswego, N. Y., Second National Bank, Quebec, La Banque Nationale, Ottawa, La Banque Nationale, Winnipeg, Bank of Nova Scotia.

Collectors made on the Best Terms.

Banque Ville-Marie.

HEAD OFFICE, - MONTREAL.

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

DIRECTORS:

W. Weir, Pres., J. G. Guimond, Vice-Pres. The Hon. A. H. Paquet, Sommersville Weir, J. G. Davie, C. F. Vint, Urbain Girard, Cashier, Branch at Berthier. - A. GARDNER, Agent, Branch at Louiseville, F. X. O. LACOURSIERE, Agent, Branch at Nicolet. - E. A. SYLVESTRE, Agent, Branch at St. Jérôme, J. A. TRÉBERGE, Agent, Agents at New York :

THE NATIONAL BANK OF THE REPUBLIC.

The Chartered Banks.

THE BANK OF BRITISH NORTH AMERICA.

Incorporated by Royal Charter.

Paid-up Capital, £1,000,000 Sterling.

London Office—3 Clement's Lane, Lombard St. E. C.

COURT OF DIRECTORS.

J. H. Brodie, H. J. B. Kendall,
John James Cater, J. J. Kingsford,
Henry R. Farrer, Frederic Lubbock,
Richard H. Glyn, A. H. Philpotts,
Edward Arthur Hoare, J. Murray Robertson.

Secretary—A. G. WALLIS.

HEAD OFFICE IN CANADA.—St. James St., Montreal.

R. R. GRINDLEY, General Manager.

W. H. NOWERS, Inspector.

Branches and Agencies in Canada.

London, Kingston, St. John, N.B.
Brantford, Ottawa, Fredericton, N.B.
Paris, Montreal, Halifax, N.S.
Hamilton, Quebec, Victoria, B.C.
Toronto,

Agents in the United States:

NEW-YORK.—D. A. McTavish and H. Stikeman, Agents.
CHICAGO.—H. M. Breedon, Agent.
SAN FRANCISCO.—W. Lawson & C. E. Taylor, Agents.

LONDON BANKERS.—The Bank of England and Messrs. Glyn & Co.

Foreign Agents.—Liverpool—Bank of Liverpool. Australia—Union Bank of Australia. New Zealand—Union Bank of Australia, Bank of New Zealand, Colonial Bank of New Zealand. India, China and Japan—Chartered Mercantile Bank of India. London and China: Agra Bank, Limited. West Indies, Colonial Bank, Paris—Messrs. Marcuard, Krauss & Co. Lyons—Credit Lyonnais.

Issue Circular Notes for Travellers, available in all parts of the world.

The Molsons Bank.

INCORPORATED BY ACT OF PARLIAMENT, 1855.

Capital paid-up, \$2,000,000. Rest, \$500,000.

HEAD OFFICE, MONTREAL.

Directors.

THOMAS WORKMAN, Esq., - President.
J. H. R. MOLSON, Esq., - Vice-President.
R. W. SHEPHERD, Esq., HON. D. L. MACPHERSON,
MILES WILLIAMS, Esq., S. H. EWING, Esq.,
F. WOLFERSTAN THOMAS, - Gen'l Manager.
M. HEATON, - Inspector.

Branches of the Molsons Bank.

Aylmer, Meaford, Toronto,
Brockville, Morrisburg, St. Thomas,
Clinton, Owen Sound, Sorel, P. Q.
Exeter, Ridegton, Trenton.
Woodstock, Smith's Falls, Waterloo, Ont.
London,

AGENTS IN THE DOMINION.

Quebec—Merchants Bank and Eastern Townships Bank.
Ontario and Manitoba—Dominion Bank and Federal Bank and their Branches.

New Brunswick—Bank of N. Brunswick, St. John. Nova Scotia—Halifax Banking Company and its Branches.

Prince Edward Island—Union Bank of P. E. I. Charlottetown and Summerside.

Newfoundland—Commercial Bank of Newfoundland, St. Johns.

AGENTS IN UNITED STATES.

New York—Mechanics' National Bank, Messrs. Morton, Bliss & Co., Messrs. W. Watson and Alex. Lang; Boston, Merchants National Bank, Portland, Casco National Bank; Chicago, First National Bank; Cleveland, Commercial National Bank; Detroit, Mechanics' Bank; Buffalo, Farmers and Mechanics' National Bank; Milwaukee, Wisconsin Marine and Fire Insurance Co. Bank; Toledo, Second National Bank; Helena, Montana—First National Bank; Fort Benton, Montana—First National Bank.

AGENTS IN EUROPE.

London—Alliance Bank, "Limited," Messrs. Glyn, Mills, Currie & Co., Messrs. Morton, Rose & Co. Liverpool—The National Bank of Liverpool.

Antwerp, Belgium—La Banque d'Auver. Collections made in all parts of the Dominion and returns promptly remitted at lowest rates of exchange. Letters of Credit issued, available in all parts of the world.

The Chartered Banks.

MERCHANTS BANK OF CANADA.

NOTICE

Is hereby given that a dividend of

Three and one half per cent.

For the current half-year, being at the rate of

Seven per cent. per annum.

Upon the Paid-up Capital Stock of this Institution has been declared, and that the same will be payable at its

BANKING HOUSE IN THIS CITY, ON AND AFTER

Monday, the 2nd June next.

The Transfer Books will be closed from the 17th to the 31st May, both days inclusive.

The Annual General Meeting of the Shareholders will be held at the Bank on

Wednesday, the 18th day of June next.

The Chair to be taken at Twelve o'clock.

By order of the Board,

GEORGE HAGUE,

General Manager.

Montreal, 23rd April, 1884.

La Banque du Peuple.

Capital \$1,600,000.

HEAD OFFICE, . . . MONTREAL

C. S. CHERRIER, Esq., President.

GEO. S. BRUSH, Esq., Vice-President.

A. A. TROTIER, Esq., Cashier.

FOREIGN AGENTS.

London—Glynn, Mills, Currie & Co.
New York—National Bank of the Republic.
Quebec Agency—The Bank of Montreal.

LA BANQUE NATIONALE.

HEAD OFFICE, QUEBEC.

CAPITAL PAID-UP 2,000,000

DIRECTORS.

HON. ISIDORE THIBAudeau, President.
JOSEPH HAMEL, Esq., Vice-President.
Hon. P. Garneau, E. Baudet, Esq. M.F.P.
T. LeDroit, Esq. M. W. Bayle, Esq.
U. Tessier jr., Esq. P. LAFRANCE, Cashier.
HONORARY DIRECTOR:—Hon. J. R. Thibaudeau, Montreal.

BRANCHES:—Montreal—C. A. Vallée, Manager; Sherbrooke—John Campbell, Manager; Ottawa—C. H. Carrière, Manager.
AGENTS:—England—National Bank of Scotland, London; France—Messrs. Alf. Grunbaum & Co., La Banque de Paris et de Pays Bas; United States—National Bank of the Republic, New York; National Revere Bank, Boston; Newfoundland—The Commercial Bank of Newfoundland.

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 collation and returns made with utmost promptness. Correspondence respectfully solicited.

The Chartered Banks.

THE CANADIAN
Bank of Commerce.

Head Office, - - Toronto.
Paid-up Capital - - - \$6,000,000
Rest - - - - - 1,900,000

DIRECTORS.

Hon. WILLIAM McMASTER, *President.*
WM. ELLIOT, Esq., *Vice-President.*
T. Sutherland Stayer, Esq. Jas. Crathern, Esq.
John Waddie, Esq. Hon. S. C. Wood.
George Taylor, Esq.
W. N. ANDERSON, *General Manager.*
JNO. C. KEMP, *Ass't Gen'l Manager.*
ROBT. GILL, *Inspector.*

New York—J. H. Goadby and B. E. Walker, Agents,
Chicago—A. L. Dewar, Agent.

BRANCHES.

Ayr	Goderich	St. Catharines,
Barrle	Guelph	Sarnia,
Belleville	Hamilton	Seaford,
Berlin	London	Simcoe,
Brantford	Montreal	Stratford,
Chatham	Norwich	Strathroy,
Collingwood	Orangeville	Thorold,
Dundas	Ottawa	Toronto,
Dunville	Paris	Walkerton,
Galt	Parkhill	Windsor,
	Peterboro'	Woodstock.

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.

BANKERS.

New-York—The American Exchange National Bank
London, England—The Bank of Scotland.

IMPERIAL BANK
OF CANADA.

Capital Paid up - - - - - \$1,330,000
Reserve Fund - - - - - 650,000

DIRECTORS:

H. S. HOWLAND, Esq., *President.*
T. R. MERRITT, Esq., *Vice-President, St. Catharines.*
Hon. Jas. R. BENSON, *T. R. WADSWORTH, Esq.,*
St. Catharines, Wm. RAMSAY, Esq.,
P. HUGHES, Esq., *JOHN FISKEN, Esq.,*
D. R. WILKIE, *Cashier.*

HEAD OFFICE—TORONTO.

BRANCHES—Fergus, Ingersoll, Port Colborne
St. Catharines, St. Thomas, Welland, Winnipeg
Woodstock, Brandon.

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

EASTERN TOWNSHIPS BANK.

AUTHORIZED CAPITAL, \$1,500,000
CAPITAL PAID IN May 15, 1880 1,440,659
RESERVE FUND..... 350,000

Board of Directors.

R. W. HENKLER, *President.*
A. A. ADAMS, *Vice-President.*
Hon. M. H. Cochrane, G. N. Galer,
G. K. Foster, Hon. J. H. Popr,
T. S. Morey, Hon. G. G. Stevens,
WM. FARWELL, *General Manager,*
Head Office—Sherbrooke, Que.,
Branches.

Waterloo, Richmond,
Oatcook, Stanstead,
Gowansville, Granby,
Farnham.

Agents in Montreal—Bank of Montreal.
London, England—London & County Banks.
Boston—National Exchange Bank.
New-York—National Park Bank.
Collections made at all accessible points and promptly remitted for.

The Chartered Banks.

BANK OF OTTAWA,
OTTAWA.

Authorized and subscribed Capital....\$1,000,000
Paid up Capital..... 993,263
Rest..... 110,000

JAMES MACLAREN, Esq., *President.*
CHARLES MAGEE, Esq., *Vice-President.*
DIRECTORS:
C. T. Bate, Esq., R. Blackburn, Esq., Hon. Geo. Bryson, Hon. L. R. Church, Alex. Fraser, Esq., Geo. Hay, Esq., John Muther, Esq., GEO. BURN, - - - - - *Cashier.*
*Branches:—*Amirpior, Pembroke, Winnipeg, Man., Carleton Place, Ont.
Agents in Canada, Canadian Bank of Commerce. Agents in New York, Messrs. A. H. Goadby, and B. E. Walker, Agents in London, Eng., Alliance Bank

The Central Bank of Canada.
HEAD OFFICE, TORONTO, ONT.

CAPITAL AUTHORIZED, - - - \$1,000,000
CAPITAL SUBSCRIBED, - - - 500,000
CAPITAL PAID-UP, - - - 100,000

DAVID BLAIN, ESQ., *President.*
SAM'L TREES, ESQ., *Vice-President.*
DIRECTORS:

H. P. DWIGHT, A. McLEAN HOWARD, C. BLACKETT ROBINSON, K. CHISHOLM M.P.P. JNO. GINTY, D. M. McDONALD.

A. A. ALLEN, Cashier.

Agents in Canada—Canadian Bank of Commerce. Agents in New York—Importers and Traders National Bank.

The Western Bank of Canada.

HEAD OFFICE, OSHAWA, ONT.

CAPITAL AUTHORIZED..... \$1,000,000
CAPITAL SUBSCRIBED..... 500,000
CAPITAL PAID-UP..... 250,000

BOARD OF DIRECTORS.

JOHN COWAN, Esq., *President.*
REUBEN S. HAMLIN, Esq., *Vice-President.*
W. F. Cowan, Esq., W. F. Allen, Esq.
Robert McIntosh, M.D., J. A. Gibson, Esq.
Thomas Paterson, Esq.

T. H. McMILLAN, *Cashier.*
Deposits received and interest allowed. Collections solicited and promptly made. Drafts issued available on all parts of the Dominion. Sterling and American Exchange bought and sold.

La Banque Jacques - Cartier.

NOTICE IS HEREBY GIVEN that a Dividend of 2 1/2 per cent. on the paid-up Capital of this Institution has been declared for the current half-year, payable at the office of the Bank in Montreal, on

MONDAY, JUNE 20, Inst.

The Transfer Books will be closed from 17th to 31st May, both days inclusive.

The Annual General Meeting

of Shareholders will be held at the office of the Bank, Montreal, on WEDNESDAY, JUNE 18th next, at 1 o'clock p.m.

By order of the Board.

A. DEMONTIGNY, *Cashier.*

THE MARITIME BANK
—OF THE—

DOMINION OF CANADA.
Head Office, - - - ST. JOHN, N.B.
Board of Directors.

THOS. MACLELLAN, *President.*
JER. HARRISON (of J. & W. F. Harrison, Flour Merchants), *Vice-President.*
JOHN TAPLEY (of Tapley Bros., Indiantown).
HOW. D. THROOP (of Troop & Son, Shipowners).
JOHN McMILLAN, (of J. & A. McMillan, Booksellers).
JOSIAH WOOD, M.P., Sackville.
A. A. STERLING, Fredericton.
AGENCY—FREDERICTON: A. S. Murray, Agent,
—WOODSTOCK, N.B.: G.W. Vanwart,

Loan Societies.

Montreal Loan & Mortgage Co.

AND TRUST COMPANY.

Incorporated 1858.

CAPITAL - - - - - \$1,000,000 00

LOAN MONEY ON REAL ESTATE AND PURCHASE MORTGAGES.

This Company is authorized to act in any position of Trust, either as Executor, Administrator, Guardian, Trustee or Receiver. Registrars and Transfer Agents of the Stocks and Bonds of Incorporated Companies. Trustees of Mortgages executed by Railroad and other Corporations.

INTEREST ALLOWED ON DEPOSITS.

DEBENTURES.

Issue Sterling Debentures payable in London, also Currency Debentures, payable in Canada.

BOARD OF DIRECTORS.

M. H. GAULT, Esq., M.P., *President.*
RICHARD BOITON, *Vice-President.*
Hon. A. W. OGILVIE.
A. F. GAULT, Esq., of Messrs. Gault Bros. & Co.
JAMES CRATHERN, of Crathern & Caverhill.
C. R. BLACK.
J. L. MORRIS.

Trustees and Executors are authorized by Act of Parliament to invest in the Debentures of this Company.

W. L. MALTBY, Manager.

OFFICE, 181 ST. JAMES STREET, MONTREAL.

THE HAMILTON

Provident and Loan Society.

President, GEORGE H. GILLESPIE.

Vice-President, JOHN HARVEY.
Capital subscribed.....\$1,500,000.00
" paid-up..... 1,100,000.00
Reserve and Surplus Profits..... 111,519.80
Total Assets..... 2,791,108.36

DEPOSITS received and interest allowed at the highest current rates.
DEBENTURES issued for 3 or 5 years. Interest payable half-yearly. Executors and Trustees are authorized by Law to invest in Debentures of this Society. Banking House:

KING ST., HAMILTON.

H. D. CAMERON.

THE ONTARIO

Investment Association

(Limited.)

OF LONDON, ONTARIO.

CAPITAL UNCALLED, - \$2,050,000
CAPITAL PAID UP, - 600,000
RESERVE FUND, - 500,000
INVESTMENTS, - - - 2,000,000

Parties wanting money on Real Estate Mortgages, Apply to
HENRY TAYLOR, Manager.

Dominion Savings & Investment Soc.

LONDON, ONT.,

INCORPORATED, - 1872.

Capital, \$1,000,000.00
Subscribed, 1,000,000.00
Paid-up, 868,840.28
Reserve Fund, 140,000.00
Contingent Fund, 963.12

Loans made on farm and city property, on the most favorable terms.
Municipal and School Section Debentures purchased.
Money received on deposit and interest allowed thereon,
F. B. LEYS, Manager

Leading Brokers.

COX & CO.,
STOCK BROKERS,

No. 26 Toronto Street, Toronto.

(Members of the Toronto Stock Exchange), buy and sell on Commission for cash or on margin all securities dealt in on the Toronto, Montreal and New York Stock Exchanges; also execute orders on the Chicago Board of Trade in Grain and Provisions. Hudson's Bay stock bought for cash or on margin. Daily cable quotations received.

H. J. BEEMER,

Contractor for Building Railways, Canals, Bridges, Buildings, etc., also Steam Dredging and Sub-Marine Works. Office for the Montreal Extension of the Canadian Pacific Railway, Cor. Barclay and Water Streets. Office at Windsor Hotel, Montreal.

Agents' Directory.

OWEN MURPHY, Insurance Agent, Official Assessor and Commission Merchant.—No. 85 St. Peter Street, Quebec.

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.

Legal.

For Accountants, &c., see other page.

Brandon, Man. and Calgary, N.W.T.
PETERSON & PETERSON,
BARRISTERS, &c.,

Belleville, Ont.
DENMARK & NORTHROP, Barristers, &c., Belleville, Ont.

Brantford, Ont.
FREDERICK BISCOE,
BARRISTER, SOLICITOR, NOTARY, &c., Commercial Buildings, Brantford. N.B.—Collections specially attended to.

HARDY, WILKES & JONES,
BARRISTERS & ATTORNEYS-AT-LAW, Solicitors in Chancery, Notaries, etc.
ARTHURS. HARDY, Q.C. ALFRED J. WILKES, LL.B. C. S. JONES.

Cornwall, Ont.
H. SANFIELD MACDONALD,
(late MacLennan & Macdonald.)
BARRISTER, SOLICITOR, CONVEYANCER, NOTARY, &c.
Solicitor for the Ontario Bank.
N.B.—Special facilities for making prompt Collections throughout Ontario and Manitoba.

Hamilton, Ont.
EDWARD FURLONG, LL.B.,
BARRISTER, &c.,
11 Main Street, East.

J. G. CURELL,
ATTORNEY,
Solicitor, Conveyancer, &c., 34, James St., N.

A. D. CAMERON,
Barrister, Attorney-at-Law, Solicitor in Chancery and Insolvency, Notary Public, Conveyancer, &c. No. 10 Hughson St., south Hamilton, Ont.

KENT & TURCOTTE,
Public Accountants & Auditors,
7 PLACE D'ARMES SQ,
Jacques-Cartier Bank Building, Montreal.
A. W. KENT, ALPHONSE TURCOTTE.

Oceanic Steamships.

DOMINION LINE of STEAMSHIPS



Running in connection with the

Grand Trunk Railway of Canada

	Tons.	Tons.	
Montreal.....	3,284	Toronto.....	3,284
Dominion.....	3,176	Ontario.....	3,176
Texas.....	2,700	Sarnia.....	3,850
Quebec.....	2,700	Oregon.....	3,850
Mississippi.....	2,650	Vancouver.....	5,700
Brooklyn.....	3,600		

DATES OF SAILING

FROM PORTLAND TO LIVERPOOL.

Toronto..... 27th Mch. | *Sarnia..... 10th Apl.
Dominion..... 3rd Apl. | *Oregon..... 24th Apl.

RATES OF PASSAGE FROM MONTREAL.

CABIN.—\$67.50, \$67.50, and \$77.50; return, \$101.25, \$121.25, and \$141.25, according to steamer and berth. All outside rooms are comfortably heated by steam. Intermediate, \$46.50. Steerage, \$29.50.

Prepaid steerage tickets issued at the lowest rates. * These steamers carry neither cattle nor sheep. Through Tickets can be had at all the principal Grand Trunk Railway Ticket Offices in Canada, and Through Bills of Lading are granted to and from all parts of Canada.

For Freight or Passage apply in London to Bowering, Jamieson & Co., 17, East India Avenue; in Liverpool, to Flinn, Main & Montgomery, 24, James Street; in Quebec, to W. M. Macpherson, at all Grand Trunk Railway Offices, or to

DAVID TORRANCE & CO.,
Exchange Court, Montreal.

Accountants, Agents, &c.
(For Legal Cards see other page.)

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

Brantford, Ont.
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.

Guelph, Ont.
JOHN SMITH,
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ACCOUNTANT, &c.,
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GUELPH, ONT.
Assignments taken and Estates managed

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

JOHN FULTON,
ACCOUNTANT,
242 St. James Street, Montreal.

EDWARD EVANS,
ACCOUNTANT,
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Montreal.

JOHN M. M. DUFF,
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Commissioner for
New York, Massachusetts and Illinois,
ISSUER OF MARRIAGE LICENSES,
115 ST. JAMES STREET,
Opposite Post Office.

Oceanic Steamships.

Allan Line.



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

1883. Winter Arrangements. 1884.

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.
Numidian.....	6,100	Building.
Hanoverian.....	4,000	Capt. J. G. Stephen.
Parisian.....	6,400	" 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.....	3,650	Lieut. P. Archer, R.N.R.
Peruvian.....	3,400	Capt. Jos. Ritchie.
Nova Scotian.....	3,300	" W. Richardson.
Hibernian.....	3,434	" Hugh Wylie.
Caspian.....	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	" Alex McDougall.
Scandinavian.....	3,000	" John Parks.
Siberian.....	4,600	Building.
Buenos Ayrean.....	3,800	" R. P. Moore.
Corean.....	4,000	" Barclay.
Grecian.....	3,600	" C. E. LeGallais.
Manitoban.....	3,150	" McNicol.
Canadian.....	2,600	" C. J. Menzies.
Phœnician.....	2,800	" J. Brown.
Waldosian.....	2,600	" W. Dalifell.
Lucerne.....	2,200	" John Kerr.
Newfoundland.....	1,500	" Mylins.
Acadian.....	1,350	" F. McGrath.

The shortest Sea Route between America and Europe, being only five days between land to land.

The Steamers of the
Liverpool, Londonderry and Quebec
Mail Service,

Sailing from Liverpool every THURSDAY, and from Portland every THURSDAY, calling at Lough Foyle to receive on board and land Mails and Passengers to and from Ireland and Scotland, are intended to be despatched.

FROM HALIFAX:

Polynesian.....	Saturday, Mch. 15
Peruvian.....	Saturday, " 22
Caspian.....	Saturday, " 29
Sarmatian.....	Saturday, April 5
Sardinian.....	Saturday, " 12
Parisian.....	Saturday, " 19
Circassian.....	Saturday, " 26
Polynesian.....	Saturday, May 3

Rates of Passage from Montreal via Halifax:
Cabin..... \$62, \$65, \$78 and \$88
(According to Accommodation.)
Intermediate..... \$45
Steerage..... \$31

FROM PORTLAND TO LIVERPOOL VIA HALIFAX.

Polysian.....	Thursday, Mar. 13
Peruvian.....	Thursday, Mar. 20
Caspian.....	Thursday, Mar. 27

RATES OF PASSAGE BETWEEN HALIFAX AND ST. JOHNS:
Cabin..... \$20.00 | Intermediate..... \$15.00
Steerage..... \$6.00.

Persons desirous of bringing their friends from Britain can obtain Passage Certificates at lowest rates.

An experienced surgeon carried on each vessel. Berths not secured until paid for.

Through Bills of Lading granted at Liverpool and Glasgow, and at Continental Ports, to all points in Canada and the Western States, via Halifax, Boston, Baltimore, Quebec and Montreal; and from all Railway Stations in Canada and the United States to Liverpool and Glasgow, via Baltimore, Boston, Quebec and Montreal.

For Freight, Passage or other information, apply to John M. Currie, 21 Quai d'Orleans, Havre; Alex. Hunter, 4 Rue Gluck, Paris; Aug. Schmitz & Co., or Richard Berns, Antwerp; Ruys & Co., Rotterdam; C. Hugo, Hamburg; James Moss & Co., Bordeaux; Fischer & Bohmer, Schusselkorb, No. 8, Bremen; Charley & Malcolm, Belfast; James Scott & Co., Queenstown; Montgomerie & Workman, 17 Grace Church St., London; James & Alex. Allan, 70 Great Clyde St., Glasgow; Allan Bros., James Street, Liverpool; Allan, Rae & Co., Quebec; Allan & Co., 72 La Salle Street, Chicago; H. Bourke, Toronto; Levy & Alden, 207 Broadway, New York, and 201 Washington Street, Boston, or to

H. & A. ALLAN,
81st St., HOBSON, and 25 Common St., Montreal.

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Manufacture on a large scale
SPANISH SOLE,
SLAUGHTER SOLE,
LAKNESS, UPPER,
KIP AND CALFSKINS,
OF FINE QUALITY.
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Trade Sales every Two Weeks on the above premises. Dry Goods, Clothing, Boots and Shoes, Woollens and General Merchandise.—Special attention given to Sales of Bankrupt Stocks and Estates.

Consignments solicited of surplus merchandise from Manufacturers, Importers and General Merchants.

Cash advanced on Merchandise warehoused on reasonable Terms. Correspondence solicited. Good Storage, Large Premises. Low Insurance.

DRAIN PIPES, Fire Bricks, Flue Covers, Fire Clay,

Portland, Roman, and Canada Cements, Chimney Vents, Chimney Tops, Enamelled Sinks, white Pressed Bricks, Garden Vases, &c. Coal Oil, Benzine, Gasoline, &c. **ALEX. BEHMNER,**
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VERMICELLI and
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Works:—53 TO 59 PERTHUS ST.,
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178 & 180 Delisle St., Ste. Cuneogonde. Dealer in all kinds of BOTTLES. Bottles carefully packed and shipped to any part of Canada

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Manufacturers of
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Silver Medal awarded Oct. 1883. 641, 643 and 645
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Roman Cement, Portland Cement,
Water Lime,
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Flue Covers, Fire Bricks, Fire Clay.
Whiting,
Plaster of Paris,
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Blotting Paper.

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Blotting Paper, Flour Sack Paper,
Music Paper, Fine Manilla Paper,
Colored and Brown & Grey Wrapping
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Special Sizes and Weights made to order
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White Tea and Bag,
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SEEDS, SEEDS, SEEDS.

Garden and Flower Seeds in Boxes.
Field and Garden Seeds in Bulk.
Timothy, Clover, Seed Wheat, Oats.
Barley and Seed Grain of all kinds.
White Beans in large and small quantities.

Send for Catalogues and Prices.

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Established 1855. Seedsman, MONTREAL.

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BOOT AND SHOE

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Fine Hand and Machine-Sewed

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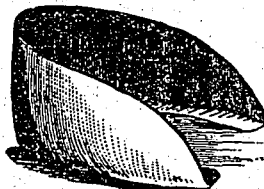
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BARRISTERS, &c.,
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PRIZES AWARDED.

- 1875—PROVINCIAL EXHIBITION, OTTAWA, ONT.
- 1876—CENTENNIAL EXHIBITION, PHILADELPHIA, U. S.
- 1877—INTERNATIONAL EXHIBITION, SYDNEY, AUSTRALIA.
- 1877—EXPOSITION OF LEATHER MANUFACTURES, EEBLIN, GERMANY.
- 1878—UNIVERSAL EXPOSITION, PARIS, FRANCE.
- 1879—INDUSTRIAL EXHIBITION, TORONTO, ONT.
- 1879—DOMINION EXHIBITION, OTTAWA, ONT.
- 1880—DOMINION EXHIBITION, MONTREAL, P. Q.
- 1881—DOMINION EXHIBITION, MONTREAL, P. Q.



The Dominion Leather Board Company of Montreal,

MANUFACTURERS OF AND DEALERS IN

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D. MORRICE, SONS & CO.General Merchants, &c.,
MONTREAL and TORONTO.**HOCHELAGA COTTONS.**

Brown Cottons and Sheetings, Bleached Sheetings, Canton Flannels, Yarns, Bags, Ducks, &c.

ST. CROIX COTTON MILL.

Tickings, Denims, Apron Checks, Fine Fancy Checks, Gingham, Wide Sheetings, Fine Brown Cottons, &c.

ST. ANNE SPINNING CO. [Hochelaga].

Heavy Brown Cottons and Sheetings.

Tweeds, Knitted Goods, Flannels, Shawls, Woollen Yarns, Blankets, &c.

The Wholesale Trade only supplied.

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Canada Cotton Manf'g. COMPANY,

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MANUFACTURE

COTTONADES, WOVEN DUCKS, DYED DUCKS, White Ducks for Sails, Tents, in 7, 7½, 8, 9, 10 and 12 oz. CANTON FLANNELS, BLEACHED, UN-BLEACHED and COLORED.

GRAIN BAGS, SUGAR BAGS.

All orders executed DIRECT from the Mills at Cornwall. Accounts opened with the Wholesale Houses only.

Gossamer Garments.

THE

GRANBY RUBBER CO'Y,

GRANBY, Que.,

make all styles of Gossamer Clothing in seven different grades or qualities. The trade supplied. Address the

Goodyear Rubber Co'y of Canada, Limited,
SOLE AGENTS. Montreal.**DOMINION BANK.**

Notice is hereby given that a DIVIDEND OF FIVE PER CENT upon the capital stock of this Institution has been this day declared for the current half year, and that the same will be payable at the Banking House in this city on and after THURSDAY, THE 1st DAY OF MAY NEXT. The Transfer Books will be closed from the 16th to the 30th of April next, both days inclusive.

The Annual Meeting of the Stockholders

for the election of Directors for the ensuing year, will be held at the offices of the North of Scotland Mortgage Company, 18 King St. West, in this city, at Twelve o'clock Noon, on

Wednesday, the 28th Day of May Next.

The rooms of the bank will not be available, owing to alterations in progress.

By order of the Board,
R. H. BETHUNE,
Toronto, 25th March, 1884. Cashier.

Leading Manufactures &c.

CANTLIE, EWAN & CO.,GENERAL MERCHANTS
AND MANUFACTURERS' AGENTS,
MONTREAL AND TORONTO.Merchants Manufacturing Co.,
BLEACHED SHIRTING.Cornwall Manufacturing Co.,
WHITE & COLORED BLANKETS,A. Lomas & Son (Sherbrooke),
PLAIN AND FANCY FLANNEL.Almonte Knitting Co.,
SHIRTS AND DRAWERS.Thorold Knitting Co.,
SHIRTS AND DRAWERS.Canadian Tweed & Etoffes,
Cotton and Wool Hosiery, &c., &c.

15 Victoria Square, Montreal.

13 Wellington Street, East, TORONTO.

MONTREAL COTTON CO.

VALLEYFIELD,

Foulards,

Sateens,

Permanent Linings,

Beetled Twills,

New Weaves and Finishes in

BLEACHED SHIRTINGS.

Fresh Novelties every week.

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Lubricating Oils, Window

Glass, Turpentine, Varnish, &c.

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MANUFACTURERS OF

Gilt and Imitation Mouldings,
Looking Glass and**PICTURE FRAMES,**

DEALERS IN

Steel Engravings, Paintings & Fine Chromos,
WHOLESALE AND RETAIL.

658 & 660 CRAIG STREET, MONTREAL.

Re-Gilding Done Promptly.

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**PRINCESS
BAKING POWDER,**

ABSOLUTELY PURE.

The most perfect BAKING POWDER of the age. Warranted vastly superior to any Canadian Powder, is unrivalled by best brands of American, and costs 30 per cent. less.

MANUFACTURED BY

WM. LUNAN & SON,

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Sold by leading Grocers in Canada, Newfoundland, the West Indies, Bermuda and South America.

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WM. PARKS & SON,COTTON SPINNERS,
BLEACHERS AND DYERS.
NEW BRUNSWICK COTTON MILLS
ST. JOHN, N.B.

COTTON YARNS, White and Colored, Single and Double Twist Yarns, Bleached and Colored.

CARPET WARPS, White and Colored.

BEAT WARPS, for Woollen Mills in all the varieties required.

HOSIERY YARNS of every description.

BALL KNITTING COTTON, superior in quality to that imported.

FANCY WOVE SHIRTINGS and APRON CHECKS. These Goods have been awarded FIRST PRIZES for each of the above articles in Montreal, Toronto, Halifax and Kingston Exhibitions, 1880, 1881, and 1882.

A GOLD MEDAL at the Dominion Exhibition at Montreal, 1880.

A SILVER MEDAL at Kingston for best assortment of Cotton Manuf. 1882.

A SILVER MEDAL at Montreal, 1882, for best display of Cotton Goods. For Sale by the Wholesale and Retail Dry Goods Trade throughout the Dominion.

AGENTS: ALEX. SPENCE, WM. HEWETT,
21 Lemoine St., Montreal. 11 Colborne St., Toronto.**Stormont Cotton Co.**

Denims, Tickings, Cottonades, Fancy Wove Shirtings & Apron Checks.

Hamilton Cotton Co.

Ball Knitting Cotton, Hosiery Yarns, Cotton Yarns (White and Colored) Twist Yarns (Bleached & Colored), Beam Warps all kinds, Cottonades and Denims.

Simcoe Woollen Co.

Grey Blankets, Wheeling and Fingering Yarns.

All communications regarding Terms or Goods addressed to our Agents,

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204 McGill St., Montreal.

Toronto Office, 22 & 24 Colborne St.

GRAVEN COTTON CO.,

BRANTFORD, ONT.,

GREY SHEETINGS.

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AGENTS IN CANADA FOR

H. R. MEYER'S Celebrated Codes,**HENRY HARVEY'S** Codes,**WATSON'S****SHIP BROKERS' CODE,****HANHART'S UNION CODE.****MORTON, PHILLIPS & BULMER,****STATIONERS,**Blank Book Makers and Printers,
375 Notre Dame St., Montreal.

Silk and Cotton Manufactories, &c.

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We make to order
ORGANZINE
In Fast Colors for Tweeds.

HAVE IN STOCK,
Ribbons, and Embroidery Silks
For Trimming Knitted Goods.

Belding, Paul & Co.,
SILK MANUFACTURERS,
MONTREAL.

MINTO, LAVIGNE & CO.

Linen Merchants and
MANUFACTURERS' AGENTS,
10 ST. HELEN STREET,
MONTREAL.

Large Consignment of Fresh Goods just
arriving for sale to the Trade on
Manufacturers' Account.

WHOLESALE ONLY.
William Minto. Aimé Lavigne

THE STEEL CO'Y OF CANADA

Manufacture
PIC AND BAR IRON CAR WHEELS,
CAR AND LOCOMOTIVE AXLES,
NAIL PLATE, &c.
All Orders for the Company's products executed
DIRECT from the WORKS, LONDONDERRY, N.S.
OFFICE IN MONTREAL,
No. 17 St. John Street.

Robt. Miller, Son & Co.,
156 and 158 MCGILL STREET.

Owing to the fire which destroyed our late place
of business on Victoria Square, we are to be found
at the above address, with an entire new stock of

Papers, Stationery,
Blank Books,
Miscellaneous Books,
Paper Hangings
and Window Shades.

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WYCKOFF,
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The only Machine
which will suc-
cessfully supersede Pen Writing. Used by Merchants
and Professional men and in Railway, Insurance
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Testimonials. P. O. Box, 1324.

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AGENT FOR CANADA.
459 ST. PAUL STREET, MONTREAL.

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, Henap 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
SPOOL COTTON.
Recommended by the principal
SEWING MACHINE Co.'s as
the BEST for Hand and
Machine Sewing.

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

MOOKE BROTHERS
MONTREAL
ALL LINEN REINFORCED
LINED SHIRTS FRONTS
TO BE HAD AT ALL THE
Principal Dry Goods Houses
in the Dominion
TRADE MARK STAMPED
ON EACH SHIRT
520 to 530
ST PAULS
IRON FRAME LINEN
MONTREAL
Toronto branch 22 & 24 Colborne St.

Leading Wholesale Trade of Montreal



Importers of
T T E T A T S
AND

Wholesale Grocers,
TURNER, ROSE & CO.
MONTREAL, QUE.

JAMES TURNER & CO., Hamilton, Ont.
TURNER, MACKENZIE & CO., Winnipeg, Man.

Commercial Summary.

The old hardware firm of Peter Paterson & Son, Toronto, whose suspension was recently noted, has effected a compromise with their creditors at the rate of 60 cents on the dollar. —James Patterson, dealer in groceries and liquors, same place, referred to last week, has settled at 30 cents in the dollar.

The receiver of the German Fire Insurance Co., of Erie, Pa., begun in 1868 with a paid up capital of \$200,000, and which failed some ten years ago, has made his final report. The Receiver's attorney got \$30,000, and the Receiver himself \$26,000 for their services, leaving \$60,000 for distribution among the shareholders.

THOS. DARLINGTON, grocer, Bowmanville, Ont., has been in business for 25 years, but has been in a low way for some time past, and has at last been obliged to make an assignment. Even the rent is in arrears, and that and expenses will so reduce the little that there is that creditors may be thankful if they get 10c in the dollar.

The failure of Wm. Proctor, boot and shoe manufacturer, North Sydney, C.B., was noticed in our issue of 11th inst. Mr. Proctor started business in Baddeck about 14 years ago, with a capital of about \$3,000, and compromised once before at 60c on the dollar. His assets are about \$10,000, in stock and machinery. The general depression in trade and the sudden curtailment of his discount by the bank are the reasons assigned for his present compromise.

MR. FRANK BURCH, late of the firm of Smith, Burch & Co., this city, has been appointed to a responsible position in connection with the prominent wholesale firm of Henry Chapman & Co., importers, whose agencies, as may be seen elsewhere, comprise some of the leading houses in the wine districts of France and Spain. They are also sole agents for the Apollinaris Water, and the Hunyadi Janos. People should be careful not to confound these waters. The latter is not a table beverage, as one of the travellers for the firm once discovered to his cost,—a mistake not likely to befall Mr. Burch,

FARRAR'S

PATENT IMPROVED

Snow Plough & Flanger

COMBINED.

Is attached to the Locomotive and operated from the cab.

In use the past four winters with perfect success. The undersigned are now prepared to receive and execute orders, or furnish drawings and specifications to any Railway Company desiring to build for themselves, as may be arranged. Send for circular.

JOHN TAYLOR & BRO.,

Agents for Canada,

No. 16 St. John Street, MONTREAL.

**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.

AUCTION SALESBy **THOMSON & GOWDEY.**Auction Sales of Real Estate and
Household Furniture,**TRADE SALES** of every description, Farm
Stock and General Sales at our rooms will receive
our personal attention. Liberal advances on Com-
mitments. Fire Losses adjusted, and Valuations of
all kinds will have our prompt attention.**THOMSON & GOWDEY,**Commission Merchants and Real Estate and General
Auctioneers, 241 St. James Street.Mr. JAMES SCOTT, late of Toronto, the well-known
Auctioneer, will give his personal attention to the
Dry Goods Department.

WILLIAM McMILLAN, dry goods, Listowel,
Ont., who compromised in February, 1883, at
60c on the dollar, payable in 3, 6, 9 and 12
months, finds himself unable to meet his last
payment, but it is endorsed by Robt. McMillan,
and the trustee holds as security a mortgage
on the real estate of the latter, in Toronto, on
which he purposes to realize, so that creditors
will probably be paid in full.

ANDREW JOHNSON, grocer and liquor dealer,
St. Catharines, Ont., having been sued, was
recently obliged to call his creditors together.
He showed liabilities of \$3,100 and assets of
\$3,300. Mr. Johnson said he could have paid
everybody in full, if he had only been allowed
time. As it is, the creditors have agreed to
accept 70c on the dollar, payable in 3, 6, 9 and
12 months, and his estate has been turned over
to him by the assignee.

W. MOWEY & Co., general store, Sydney,
C.B., have assigned in trust. They commenced
business in 1876, with a capital of about \$8,000
in real estate and cash. Their present diffi-
culty has been caused by having to contend
with the large amount of bankrupt stock
thrown on the market there during the winter.
It is probable that the assets will cover the
liabilities if properly managed.

Leading Wholesale Trade of Montreal.

**GREENE & SONS
COMPANY,
MONTREAL.****HATS, CAPS**

AND

**STRAW
GOODS.****WOODROW'S**

Celebrated Soft and Stiff Hats.

LATEST STYLES, LOWEST PRICES,

Selected for Spring Trade, 1884.

WAREHOUSE:**517 to 525 ST. PAUL STREET, MONTREAL.****Reckitt's Blue.**
It's Great Strength and It's Splendid
Quality

Have secured for it the approval of all those
who have tried it. The people of Canada
are beginning to appreciate RECKITT'S PARIS
BLUE, and when they have once tried it they
want it again. We therefore ask the trade, in their
interest, as well as our own, never to send a custom-
er away who asks for RECKITT'S BLUE.
THOS. LEEMING & CO., Sole Agents, Montreal.

N. MARKS, lately a jeweller, this city, was
arrested last week on a capias at the instance
of Mr. L. Saunders, of the firm of H. & A.
Saunders, wholesale jewellers. He was charged
with making away with his effects in order to
defraud them of a debt of \$3,900. It appears
he went off to Ottawa, and on returning to this
city to dispose of his furniture was immedi-
ately arrested. He has, however, managed to find
bail and is again at liberty.

The Imperial budget for the British Islands
has just been issued, and is of a very encourag-
ing character. The National Debt has been
reduced 8½ millions sterling during the past
year, and is now lower than it has been since
1811, while the interest on it is lower than it
has been since 1805. The estimated expendi-
ture for the current year is about 85½ millions,
against 85½ millions last year; while the esti-
mated revenue is 85½ millions, against 77½ mil-
lions last year.

The disappearance last week of Robert Con-
stantine, upholsterer and furniture dealer, this
city, has caused considerable comment. He is
an old man of 74, and has been in business for
a long time. It appears that latterly he has
not been doing well, and has been much de-
pressed. His landlord made a seizure for rent
over-due and issued a writ for rent for the
coming year, and other creditors followed. It
would appear that he has been realizing on his
stock, and at last accounts was sojourning in
New York.

The Gibson Leather Manufacturing Company,
of Gibson, N.B. (across the river at Frederic-
ton), is in trouble, due, it is claimed, to the
heavy suspension in this city, noted last week.
They were hard pressed about a year and a
half ago, but Alexander Gibson, a large local
lumber dealer, came to their rescue, and paid off
some claims, taking as security, a mortgage on
their property for \$47,000 including bill of sale
on stock, etc., for an equal amount, since
which time they have been largely in his hands.
The liabilities outside are estimated at only
\$5,000.

Mr. G. E. FORD, merchant, Sackville, Ont.,
has prepared a statement of his liabilities and
assets. The liabilities are \$32,530, consisting
of open accounts, \$4,700; wages, \$775; bor-
rowed money, \$6,000; promissory notes, \$20,-
400. The assets are \$12,704, consisting of
stock valued at \$6,000; book-debts valued at
\$1,200; real estate, \$5,500. The unsecured
debts amount to \$26,439 and the available
assets to \$6,609. The debtor makes an offer of
25c in the dollar on open accounts, half in
three months, the balance in four; the same
amount on bills and notes of hand, payable as
they fall due.

ALTHOUGH Hugh McNair has carried on the
shoe business in the thriving and healthy little
town of Milton, Ont., for the last ten years, he
has not succeeded as yet in getting himself
even tolerably "heeled"; on the contrary.
Hugh now finds himself owing some \$800 to
\$1,000, with very limited assets to meet it. His
former assignment under the Insolvent Act of
those days resulted in nought; indeed Hugh
not only indulges himself, but is considerably
indulged by others, resulting, perhaps, in more
harm than good to the person principally con-
cerned. It is to be hoped, however, that he
may again get on his legs, mend his ways, and
start on pegging as before with better success.

Leading Wholesale Trade of Montreal

HODGSON, SUMNER & Co.
IMPORTERS OF
DRY GOODS,
SMALL WARES and FANCY GOODS,
347 & 349 ST. PAUL ST.
MONTREAL.

JOHN TAYLOR & CO.,
WHOLESALE
Hat and Fur House,
535 & 537 ST. PAUL ST., MONTREAL,
FIRST BUILDING EAST OF MCGILL ST.,
Manufacturers of Pull-Overs, Silk Hats and Furs
and importers of English and American Hats,
Cloth, Scotch and other Caps.

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

The Bank of Montreal is opening a branch at Calgary and closing that at Portage.—A semi-official statement has appeared in the *Winnipeg Times*, denying the report of a shortage of \$200,000 between the Canadian Pacific Co. and the Custom House.

A KINGSTON, Ont., furniture dealer of some three years' standing, Mr. R. J. Main, finding himself owing nearly \$3,000, of which \$500 is in the shape of a chattel mortgage, and with only \$1,500 of assets, is offering to compromise at 40 cents in the dollar.

A STATEMENT of the affairs of A. J. Dubuc, general store, Nicolet, Que., recently referred to, has been prepared by Messrs. Kent & Turcotte, this city; the liabilities are \$8,800 and the assets \$7,000; no offer has been made, and the stock will probably be sold this week.

APPENDED is a list of the semi-annual dividends declared by the various leading banks during the last week or ten days:—Montreal 5; Merchants, 3½; Quebec, 3½; Ontario, 3; Ville Marie, 3½; Jacques Cartier, 2½; Hamilton, 4; Toronto, 4 and 2 per cent bonus; Dominion, 5; and Federal, 4.

Messrs. Monty & Renaud, succeeded to the business of Eremont & Monty, at Valleyfield, Que., some two years ago, on the failure of the latter,—paying 55 cents in the dollar (about \$17,000) for the stock and book debts. Mr. Renaud had been a haberdasher in this city; the liabilities will not be far from \$10,000.

Leading Wholesale Trade of Montreal.

H. SHOREY & CO.,
Wholesale Clothiers and Mantle Manufacturers,

32, 34, 36, 38 and 40 Notre Dame Street West. || 54, 56, 58, 60 and 62 St. Henry Street.

MONTREAL.

BRANCH WAREHOUSE,

Post Office Street, Winnipeg, Man.

The Material used in this Manufacture of our Clothing is Superior and Durable.

All our Workmanship is guaranteed.

Our travellers are now on the road with **Spring Samples**. We are, as usual, showing **Novelties and Specialties** for the coming season.

KENNETH CAMPBELL & CO.
WHOLESALE
DRUGGISTS,

OFFER FOR SALE

Cod Liver Oil, Newfld.,
Cod Liver Oil, Norwegian,
Coriander Seeds, Cream of Tartar,
603 CRAIG STREET,
MONTREAL.

According to a despatch from St. John, N.B., to the *Gazette*, this city, Messrs. Melançon and Bourke, general storekeepers at Shediac, are offering to compromise liabilities of \$24,000—largely due in Montreal—at 66 cents in the dollar, payable in 4, 8, and 12 months. They have never been considered a mark for large credit.

FIFTY cents in the dollar is the best offer that U. Turcotte, St. Jean Chrysostome, Que., can make his creditors, after a trial at the grocery business for the last three years or so, and even to pay this he is getting some assistance from his father. He owes about \$1000, and has himself assets of only \$300 to \$400.

The total number of failures during the week in Canada and the United States was 185, against 182 for the last week, and 214 for the week previously. In Canada there were 17, against 22 and 39 for the two previous weeks, quite a considerable decline. In the United States there were 168, against 160 and 175 for the preceding weeks.

McNAUGHTON BROS. are two very young men, who ominously began the crockery business in Kingston a short time since, with little capital and less experience. They were clever enough, however, when recently sued, to plead

KIRK, LOCKERBY & CO.
Importers and
Wholesale Grocers,

CORNER

St. Peter and St. Sacrament Streets,
MONTREAL.

minority, and as the landlord has seized the stock on account of rent, the lads must retire from business for the present. They owed about \$1,500.

R. M. CORRIE & Co., a year ago bought out the grocery business of James Shields & Co., Toronto, for about \$3,000, the means being chiefly furnished by the relatives of Mr. B. Longley, the "Co." of the concern. Although they now show a nominal surplus of \$800 on liabilities of about \$2,500, and both were attentive and industrious, an assignment has been deemed best for all parties. Longley was not quite of age when they began.

F. DESJARDINS & Co. have carried on the book and stationery business in Quebec, under the present style since the retirement of Mr. Martineau, in 1881. Being hard pressed last month, the creditors were consulted, and agreed to give time, but the arrangements have evidently not proved satisfactory, and an assignment is the result. The liabilities are about \$8,000, and they showed a nominal surplus a few weeks ago of \$2,000 to \$3,000.

PETER BARTZEN, builder, Bothwell, Ont., has absconded, in preference to facing his creditors. He has been in business about ten years, having commenced with very little capital. The

J. W. MACKEDIE & CO.,
MANUFACTURERS AND WHOLESALE
CLOTHIERS,
MONTREAL,

Enlarged Premises, 3, 5, 7 & 9 VICTORIA SQ.

We have enlarged our new premises to double the size and capacity of a year ago, the addition being rendered necessary by the growing demands of the trade. A buyer of taste and experience in the British and the Canadian Woollens market enables us to secure to our customers choice, saleable goods as to styles, patterns, textures and make up, suitable to all classes and to the demands of the times, and at prices that cannot fail to give satisfaction.

HENRY CHAPMAN & CO.,
MONTREAL.

AGENTS IN THE DOMINION FOR:

P. Domecq, Xerez de la Frontera.	A. C. A. Nolet, Schiedam.
C. H. Mumm & Co., Reims.	Hay, Fairman & Co., Glasgow.
T. G. Sandeman & Sons, Oporto	John Jameson & Son, Dublin.
Castles & Co., Tarragona.	Dunville & Co., Belfast
Silva & Cozens, Oporto.	Bagots, Hutton & Co., Dublin.
Cossart, Gordon & Co., Madeira.	Machen & Co., Liverpool.
Cunliffe, Dobson & Co., Bordeaux	Robt. Porter & Co., London.
Pinet, Castillon & Co., Cognac.	The Apollinaris Co., London.
Lucas Freres, Cognac.	

N.B.—Orders solicited from the Trade.



VULCANIZED
India Rubber Goods
For Mechanical Purposes.

Sole Manufacturers of the Celebrated

"Maltese Cross" Brand Fire Hose.

Our Sales for this particular brand, during the years 1882 and 1883, aggregated 290,500 Feet. There is no Company in the world can show such a record, for one particular brand of Hose.—The Most Popular Hose of the day, now in use in over 1000 Fire Departments on this Continent. BEATING, from one (1) to seventy-two (72) inches wide. HOSE for Conducting, Suction and Steam. PACKING, Cloth Insertion and Pure Tubing of all kinds. India Rubber Goods of every description. Correspondence solicited and accorded same consideration, and buyers quoted same prices, as if personally present.

WAREHOUSES: Toronto, 10 & 12 King St. E.; New York, 33 & 35 Warren St.; CHICAGO, 159 & 161 Lake St.; SAN FRANCISCO, CAL., 501 Market St.; PORTLAND, OREGON, 68 & 70 Front St.

FACTORIES: Toronto, Brooklyn, San Francisco, Cal.

THE CUTTA PERCHA & RUBBER M'FG. CO'Y.
10 & 12 KING ST. East, Toronto. **T. McILROY, Jr., Manager.**

PELEE ISLAND WINES

Are the finest WINES produced in Canada. Our Stock comprises

Sweet Catawba, Dry Catawba,

St. Emilion, Isabella, Claret.

Spring orders are now being shipped. Catalogues on application. A responsible Wine Merchant wanted to take our agency in Towns and Cities where we are not now represented. Prices and terms liberal.

J. S. HAMILTON & CO.,

BRANTFORD,

SOLE AGENTS FOR CANADA.

Brown, Balfour & Co.,

IMPORTERS OF

TEAS

AND

WHOLESALE GROCERS,
HAMILTON.

ADAM BROWN.

ST. CLAIR BALFOUR.

liabilities are \$3,000, of which \$1,765 is secured by mortgage, and the assets, consisting of land and chattels, are \$1,700. The business does not appear to have been well managed, his idea having been to take contracts at any price, whether it was a paying one or not.

The total Dominion exports for March were \$3,005,053, of which \$2,765,854 were Canadian products, and \$239,199 the products of other countries, a decrease of \$474,700 as compared with the same month last year, but, as the agricultural products are \$867,316 less there is a corresponding increase in other exports. The total value of the imports for the same month was \$8,065,149, consisting of dutiable goods, \$6,320,064; coin and bullion \$25,121, and free goods, \$1,719,964; the duty collected was \$1,592,731.34.

JAS. A. BARRY, general storekeeper, Morrisburg, Ont., has allowed himself within the last month or six weeks to be sued by two of his creditors, this city. Judgments having been obtained, his stock was sold out during the present week. Mr. Barry, it appears, repented when too late of the harshness with which he met the friendly approaches of his creditors, and now finds his business broken up, although,

BEUTHNER BROTHERS,
MANUFACTURERS' AGENTS, AND LEADING
IMPORTERS IN THE DOMINION OF
EMBROIDERIES
AND
HOSIERY,
750 to 754 CRAIG ST., MONTREAL

had he husbanded his resources in a proper manner or accepted the offers of friends, he could easily have pulled through and paid everybody 100 cents in the dollar.

HYMAN & ISRAEL VINEBERG, Carleton Place, and Cornwall, Ont., have been arrested in this city on two separate capias, one issued at the instance of Messrs. Turner, Rose & Co., wholesale grocers, for \$312.93 and the other by Messrs. Ranson, Forbes & Co., for \$2,645.77. The partners were supposed to be on their way across the boundary. The Vinebergs have carried on business for some years, and until last September were considered in fair credit. At that time they assigned, with liabilities of \$22,000 and assets of \$12,000. They then settled at 25 cents cash and 10 cents secured.

A SUBSCRIBER in a recent number remarks about Carleton Place, Ont., that in the last eighteen months three general dealers had given up business, two failed, and one left. Another subscriber now says: "This is quite true, but there was a cause; first, the party who removed, opened out a branch store and left it principally in charge of a lady. The first who failed opened as a branch store, and the parties must have been involved about two years before coming here. The last who failed

JOHN STUART, SON & CO.,

Importers and Wholesale Dealers in

TEES, COFFEES, SUGARS, SPICES,
And General Groceries.

Warehouse—Cor. John and Main Sts.

(Formerly occupied by late firm of Stuart & Maupherson.)

HAMILTON, ONT.

had also been in business elsewhere, and kept too large a stock for his means. Business is in a very fair state, and prospects good, notwithstanding these two failures. Messrs. W. H. Wylie & Co., held a sale of town lots a few days ago, and they were all disposed of at a high average.

The failure of Moreland & Son, crockery merchants, Ottawa, which took place in February last, and was noted at the time, has led to more of complication than was common in the previous troubles of the house. On the 16th of that month they executed a chattel mortgage on all their stock in favor of Messrs. Parsons & Co., of Ottawa. On the day of the assignment Parsons & Co. accordingly took possession, and afterwards sold the same. Some of the outside creditors, not relishing such a monopoly of the assets, began proceedings to have the mortgage, assignment and alleged pretended sale set aside as fraudulent and intended to hinder and delay creditors. The complainants are Messrs. R. Henry Holland & Co., J. H. Jones & Co., and Fred. R. Cole, all prominent business men of this city. The liabilities of Moreland & Son were \$2,400; assets about \$1,900, consisting mostly of stock in trade.

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.B. Iron Tacks, Large Head and Leathered Carpet Tacks, Gimp, Brush, Lacc, Zinc and Copper Tacks, Hungarian, Zinc Shank, Hob and Channel Nails, Patent and Common Brads, Trunk, Clout, Cigar Box, Hame, Chair and Finishing Nails, Pressed and Clinch Nails, Slating, 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, Conch Screws, Hot Pressed and Forged Nuts, Felloe Plates, Lining and Saddle Nails, Tufting Buttons, &c.

OFFICE AND WAREHOUSE:

Caverhill's Buildings, 91 St. Peter Street.

MONTREAL ROLLING MILLS**COMPANY,**

MANUFACTURERS.

CUT NAILS,**HORSE NAILS,****WROUGHT IRON PIPE,****TACKS, BRADS, ETC.,****HORSE SHOES, ETC., ETC.****Teas, Costigan & Wilson,**

(Successors to James Jack & Co.,)

IMPORTERS OF TEAS**AND GENERAL GROCERIES,**

66 ST. PETER STREET, MONTREAL

DYEWODDS.

Dominion Dyewood and Chemical Co., Importers and Manufacturers of Dyewoods, Dyewood Extracts, Dye Stuffs, Mordants, Chemicals and Acids, Aniline Dyes, Yorkshire Fulling and Scouring Soaps.

J. E. DUNHAM, Manager.

Office—77 Front Street East. Works—Don Station TORONTO.

The new silk factory, of Messrs. Belding, Paul & Co. is now completed, and will shortly be ready for active operations. It is situated on Seigneurs street, between the canal and the tail race; is 150 feet by 45 feet, and four storeys in height, besides a basement, and is of brick on a stone foundation. In the centre of the building is a tower, containing an elevator and ventilating shaft; this rises two storeys above the main building; the lower are being used as a lunch room for the operatives; the upper, a domed room, being for the designers. At each end of the building are iron fire-escapes. Close by is the dye-house, another brick building 70 feet by 30 feet, containing all the necessary rooms for this department of the business. The progress made by this native

Leading Wholesale Trade of Montreal.

TO
Builders, Plasterers,
CONTRACTORS.

Having just refitted our

PLASTER MILLS

with all the Latest Improvements we are prepared to supply

Calcined Plaster

of the

Finest Quality at Low Rates.

Special Quotations for large lots.

LYMAN, SONS & CO.,
MONTREAL.**THOURET,****FITZGIBBON & CO.,****15 Lemoine St., Montreal,**

AND

41 Luetzow Street, Berlin, Germany.

IMPORTERS OF

*French Woollens,**Tailors' Trimmings,**Swiss Embroideries,**German Hosiery and Gloves.***DIRECT IMPORTATION.**

400 boxes of Scented Orange Pekoe.

Replying to those who enquire, *What is scented orange Pekoe?* We would say that it is the young tea leaves gathered in April, then highly perfumed by being placed in baskets over heated orange and olive flowers, and immediately sealed up in lead lined boxes. The peculiar fragrance of this tea is such that two ounces mixed with a pound of ordinary tea will thoroughly penetrate and stamp its distinctive flavor to the entire mass.

It is not designed to be drunk separate. But we strongly recommend its use in imparting a rich flavor to medium or common teas, which have sufficient strength, but are lacking in fragrance. You are welcome to a sample by mail.

THOS. DOHERTY & CO.,

33 St. Sacramento St.

Queen City Oil Co.**MACHINE OILS.****FOR SALE EVERYWHERE.**

industry in Canada is highly creditable to the enterprising New York firm by whom it was founded only a few years ago in this city, as well as to the resident partner, Mr. Frank Paul, under whose management it has been brought to its present prosperous condition.

The assignment of Samuel D. Brown, ship builder, druggist and physician of Maitland, N.S., made a few weeks ago, has been already mentioned. Before making the assignment, due chiefly to losses in his shipping business, the doctor transferred for value his real estate (subject to mortgage,) the personal chattels about his place and the furniture in his house, leaving nothing for the assignment to operate on but book-debts and notes, and of these notes by far the best part consisted of those he had

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 Belleric, Cognac.]

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

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

Jules Regnier, Dijon, Burgundies and Chablis.

L. M. Canneaux et Fils, Château de Ditz, près Epernay, Champagnes.

Renaudin Bollinger & Co., Ay, Champagnes.

Seigert & Sons, Trinidad, Genuine Angostura Bitters

Wheeler & Co., Belfast Ginger Ales, &c. (Export Bottlers.)

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

Roig, Ponseti & Co., Barcelona and Tarragona Spanish Ports.

Eschenauer & Co., Bordeaux, Clarets and Sauternes

H. Sichel & Sons, Mayence Rhine Wines.

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

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

BATTY'S NABOB SAUCE**C. H. BINKS & CO.,**
MONTREAL.**CHICORY****BEST QUALITY****GRANULATED**

in casks and cases of

8-14 lb. TINS.

JOHNSON, RUSSEL & CO.,**77 ST. JAMES STREET,****MONTREAL,**

taken in payment of the sums due for real estate and personal property, furniture, etc. These notes and others due him, with the book-debts, were assigned to A. Frame, Selmol, to be distributed, when realized, equally among named creditors, certain of these to be paid in full in any event, although it is believed that there will be sufficient for all. The two claims not named were costs in a suit, the liability in which is disputed, and some calls by a mutual insurance association into which he says he was led by false representations after the concern had become insolvent.

CANADA LIFE ASSURANCE CO.

ESTABLISHED 1847.

Head Office, Hamilton, Ontario.

DIVISION OF PROFITS, 1885.

APPLICANTS JOINING NOW WILL SHARE IN

TWO YEARS PROFITS,
AT THE QUINQUENNIAL DIVISION
NEXT YEAR.

A. C. RAMSAY, Pres't.

R. HILLS, Secy.

J. W. MARLING, Manager Prov. of Quebec, 180 St. James St., Montreal.

District Agent, J. AKIN.

Inspector, P. LAFERRIERE.

Quebec Agency: 133 St. Peter St. G. V. H. BOUCHARD, Agent.

RATES REDUCED.

THE STANDARD LIFE ASSURANCE Co.

ESTABLISHED 1825.

HEAD OFFICE:

EDINBURGH, SCOTLAND, AND MONTREAL, CANADA.

Total Risks.....	about	\$100,000,000
Invested funds.....	do	30,000,000
Annual Income.....	do	4,000,000
or over \$10,000 a day.		
Claims paid in Canada.....	do	\$ 1,300,000
Investments in Canada.....	do	2,000,000
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, Canada.

ANOTHER GRAND SUCCESS

FOR THE

Williams Manufacturing Co'y.

They have just carried off three silver medals, two bronze medals and three first prizes at the Centennial and Dominion Exhibition at St. John, N. B. The medals were awarded for improvement in sewing machines and the prizes for best samples of work done on the grounds. This grand success proves beyond dispute that the Williams Company's sewing machines are to-day, as in years past, the leading machines in the market, and intending purchasers will do well to make a note of these facts. The Williams Co. have, in a few short months, rebuilt their factory which was destroyed by fire last Spring, and are now turning out, as usual, the best sewing machines in the world.

Head Office, 347 Notre-Dame Street, Montreal.

CRATHERN & CAVERHILL,

IMPORTERS OF

Hardware, Iron, Steel, Tin, Canada Plates, Window Glass, Paints & Oils. Manufacturers of Cut Nails, Clinch & Pressed Nails, and the celebrated "CO" Horses Nails.

AGENT VIELLE MONTAGNE ZINC CO.

89 St. Peter St., Stores: 12, 14, 16, 18 Colborne St.

UNION NAIL WORKS, St. GABRIEL LOCKS,

MONTREAL.

A. & T. J. DARLING & CO.

Bar Iron, Tin, &c. and Shelf
Hardware.

SHOULDER A SPECIALTY.

FRONT ST., East.]

TORONTO.

1883 - St. John Exhibition - 1883

LEATHER BELTING,

FIRE ENGINE HOSE,

&c., &c.,

FOUR FIRST PRIZES

—AND—

TWO DIPLOMAS.

The highest of all Awards for Leather Belting and Fire Engine Hose were awarded by the Judge at the St. John Centennial and Dominion Exhibition to

ROBIN & SADLER,

MONTREAL,

OVER ALL COMPETITORS.

See The Finest Lot of FIRE PROOFS

Ever brought to Montreal.

SEE THE NICEST LITT

Burglar Proof

Ever offered for sale.

No charge for a look, whether you want a Safe or not. We want YOUR VERDICT.

GOLDIE & McCULLOCH.

ALFRED BENN, General Agent,

31 St. James St. West, Montreal.

We have on hand genuine BRADLEY

Charcoal Tin

for Roofing,

C. C. SNOWDON & CO.,
500 ST. PAUL ST., MONTREAL.

ESTABLISHED 1839.

WM. DARLING & CO.,

Wholesale Shelf and Heavy

HARDWARE,
28 & 30 ST. SULPICE ST.,

MONTREAL.

The Journal of Commerce

FINANCE AND INSURANCE REVIEW.

MONTREAL, MAY 2, 1884.

DISTRIBUTION OF INSOLVENT ESTATES.

The masterly inactivity of the Dominion Government on this question has called forth the unmistakable disapprobation of the Ontario Government, evidenced by the enactment of a statute "to abolish priority of and amongst execution creditors." This Act has remained in abeyance since March, 1880, in the hope, doubtless, that the Federal Government, which is charged with the dealing with insolvency matters, would perform its duty. The continued evasion of that duty required some remedy for the relief of suffering creditors, and Ontario has done what she could in that direction. The measure referred to, while comprehensive to the extent of perhaps raising the question, whether its provisions are not beyond the powers of the Provincial Parliament, is a poor apology for protection to either debtors or creditors. In Quebec we have, in theory, something of a similar condition of the law, but the Ontario Act is a decided improvement on ours.

The principle on which this creditors' "Relief Act" proceeds is to confer upon creditors whose debts are due, the

right to file a claim against any debtor whose chattels or lands are under seizure by the sheriff, without its being necessary to institute an action in the ordinary way, for the recovery of the debt. Claims filed within one month after the sheriff has recorded in his book the fact of an amount having been levied from the debtor's estate are entitled to participate in the amount realized under the various claims so filed during the month. In the event of any such claims being filed at a date that prevents their being levied under during the month in question, a new notice of an amount having been levied is recorded, and at the end of a month therefrom a further distribution is made for such monthly period, and so on from month to month. This system is merciful in the way of avoiding useless costs, and is a decided improvement on the Quebec system, which permits claims to come in without providing for any new levy, thereby devouring the amounts as they are realized, in the costs of opposition and distribution; but it will, undoubtedly, be found that the creditors who come in under the second monthly distribution will fare worse than the first claimants, and matters will continue to grow worse from month to month as the assets are exhausted. The misfortune of creditors, whose claims are current, being excluded is, that they will not be qualified to oppose any claim that may be filed. It may, therefore, very well happen that the claim of either the seizing creditor or of one who subsequently files, is fraudulent, and, so long as it is not in the interest of one of the parties to that particular distribution to resist the claim, no other creditor can do so, unless his claim is due. There is, therefore, a very wide door still open for fraudulent preferences, and all experience has shown that such will be fully taken advantage of.

Beyond the distribution of the proceeds of goods and lands, the Act will prove practically inoperative. The sheriff is only authorised to attach debts due to the debtor when his goods and lands do not appear to be sufficient to cover the claims filed. Such attachment is not in the nature of a general vesting in the sheriff of such debts, but each debt will have to be garnisheed separately; and as there is no provision for taking possession of the debtors' books and papers there will be as poor a prospect for making anything from this source as there is at present. In the absence of any power on the part of the Provincial Government to provide for vesting in the sheriff the whole of an insolvent debtor's estate, the provisions for filing claims and realizing upon them,

as well as for the resisting of doubtful claims, are necessarily far more involved than those necessary to achieve the same objects under the Act submitted at the recent session of Parliament in Ottawa, by Mr. Curran; that, however, was unavoidable.

The Provincial Parliament is unable to exercise the powers it has parted with, but it has, by this piece of legislation, protested in every plain terms against the neglect of the Dominion Government to perform its duty, and one would like to see some reason for hoping that the duty in this respect would no longer be neglected. In Quebec, the discontent is no less evident. At a recent meeting of the bar, strong ground was taken as to the necessity for providing means to obtain control over insolvent estates and placing them under the jurisdiction of the Court, in the hands of curators. This would be quite as lame a remedy as the Ontario Act, although it would probably be going as far as our legislature has the power to go. Such a state of matters is anything but creditable to Canadian legislation, and it is difficult to understand why the remedy is so long delayed. The mercantile community from every quarter of the Dominion has spoken with no uncertain sound as to what is necessary in the interest of justice, but to no purpose. The attempt by Provincial Legislation to redress the wrongs of creditors may assist in bringing home to the Federal Government some idea of the injustice which is being suffered, and which that Government alone has the power to put an end to.

Canadian credit, both at home and abroad, is suffering from the antiquated and inefficient condition of our commercial legislation, which is not only far behind the spirit of the times in which we live, but is a disgrace to the intelligence and love of fair play which characterize our commercial classes in their business transactions.

RECENT EVENTS.

The Toronto Assizes have commenced, and Chief Justice Hagarty has delivered the usual charge to the Grand Jury, in which he commented in appropriate language on the celebrated Conspiracy case, severely censuring the tone of the press. The grand jury subsequently found a true bill against the four individuals accused of conspiracy, which is justly held to be an acquittal of the magistrates who committed the parties for trial. The Manitoba Government and Legislature have adopted a Bill of Rights with

great unanimity, and are evidently much dissatisfied with the decision of the Dominion Government, which was communicated in a letter by Mr. Secretary Chapleau, and which was decidedly adverse to any extension of the Province, as well as to several other demands. Chief Justice Spragge, of Toronto, recently died at the advanced age of nearly 78. He had been about 34 years on the Bench, first as Vice-Chancellor, then Chancellor, and, finally, Chief Justice of Appeal. Mrs. Spragge, aged 69, died a few days after her husband. Mr. Currier, Postmaster at Ottawa, and formerly M.P., died recently in New York. His remains were brought to Ottawa, where his funeral was very largely attended.—A Bill has been introduced at the instance of the Quebec Corporation, which has caused great astonishment, as well as indignation. Its object is to increase the present most objectionable tax on commercial travellers, also to tax all persons residing outside the city limits, and even to make contractors pay to the corporation a percentage on their contracts. We had intended at one time to criticise this Bill at some length, but we have learned with much satisfaction that the most objectionable parts of it will be removed. There has been a considerable fall in Canada Pacific stock, and, in connection therewith, rumors of all kinds, some as to the resignation of directors, which would rather lead to the inference that the company is not such a gigantic swindle as its enemies have been declaring, others as to the relations of the company with the Grand Trunk becoming more cordial. We shall wait patiently for official announcements. The Grand Trunk company have had a meeting in London, and have accepted the Act recently passed. Mr. McLaren, Q.C., who is about leaving for Toronto, was entertained last Saturday at dinner, at the Windsor, by a large party of his friends. Speeches were made by the chairman, Mr. Kerr, Q.C., by Judge Torrance, as representing the bench; Mr. Geoffrion, battonier of the Bar; Dr. Potts, Mr. R. A. Ramsay, who spoke on behalf of McGill College; Mr. Hague and Mr. J. R. Dougal. Mr. Curran, M.P., has had his services acknowledged by a handsome present to Mrs. Curran on the part of his friends. Had the attention been more generally known the contributors would have been more numerous. St. George's day was duly celebrated, and Mr. J. K. Ward, president of the society, made an appropriate speech at the concert. We observe with pleasure that another report in favor of Mr. Walter Shanly's claim, on account of the con-

struction of the Hoosac tunnel, has been adopted in Massachusetts. The Americans are still grumbling over the fishery award. They will come to their senses before long. The petition of Londresboro and others of New York for a winding up order on the Graphic company, was dismissed by Judge Doherty; with costs. The complainants were unable even to prove that they were creditors, while the company claim that they are both debtors. Mr. Morris moved for leave to appeal. In the case of the Loan and Mortgage Company, Mr. Morris, who is a Director, thought it would be suicidal to throw it into insolvency or liquidation.

THE GRAND TRUNK ACT.

We are fully persuaded that there is a very general concurrence of opinion that the objections made to the Bill recently passed for the purpose of enabling the Grand Trunk Company to obtain additional capital for improving the character of their road, have been urged much more from hostility to the Grand Trunk Company and its manager, than in the interests of the public at large and especially of this city. We cannot conceive that any really disinterested person can read the clause as introduced, and as amended in the railway committee without acknowledging that the Senate amendments were not only unobjectionable but necessary. The word "lastly," on which so much stress has been laid, is said to have been intended to refer to the word "first" in the same clause. Now, the word "first" was obviously intended to prescribe that, instead of leaving it to the discretion of the company on which portion of the road the double track was to be laid, the section between Montreal and Toronto should be first laid, and "then" upon such portions as the directors may determine. The word "necessary" prefixed to additional rolling stock was obviously not only useless but calculated to enable some enemy hereafter to raise the question whether all the rolling stock supplied was absolutely necessary. Who, we should like to know, is the proper judge of the "necessary" requirements of the company, but the officer entrusted with the management? If the term "lastly" was really intended to prevent the expenditure of a single dollar on rolling stock or the general purposes of the company until after the completion of their double track, then most assuredly it was introduced, not in the interests of the public or of the company, but to cause annoyance. It is evident that the *Herald*, which

has taken a very strong view in opposition to the Grand Trunk, really holds that the intention of the framers of the Amendment to the Bill was to prevent any expenditure, either for rolling stock or for "general purposes," until the completion of the double track between Montreal and Toronto; indeed, it might be contended that the word *lastly* might be interpreted to prevent any such expenditure until the completion of all the double tracks, for the clause reads "first," the double tracks to Toronto, "then" the other double tracks, and "lastly" the rolling stock and other general purposes. Such an interpretation would simply mean that those who agreed to it were bereft of common sense.

We learn with much satisfaction, from a very lucid report furnished by the *Montreal Gazette's* correspondent at Ottawa, that the rumors of dissatisfaction among the members of the Senate have been much exaggerated, and that there was nothing that could be justly characterized as deception exhibited by the highly respectable solicitor of the Grand Trunk. The truth is, that from first to last the Grand Trunk Company have acted in regard to this Bill in a spirit of perfect fairness, and have shewn a willingness to accede to all reasonable demands. The Amendments made in the Senate were approved of by the Ministers of Justice and of Railways, and are, moreover, as we have pointed out, wholly unobjectionable. We were glad to notice that the Hon. Peter Mitchell waived his objections after the explanations of the First Minister, although we were afterwards startled by the denunciation in the *Herald* of that functionary. Sir John Macdonald can well afford to smile at such an attack on such a subject. We hope that there will, at last, be an end of the abuse of our railway companies. The truth is that the great bulk of the population sincerely wish success to them all, while a small minority persist in abusing the two powerful ones.

HON. MR. CHAPLEAU ON THE UNION.

In his recent speech in the debate on the subsidies the Hon. Mr. Chapleau adopted a line of argument that ought not to be allowed to pass unnoticed. In the part of his speech to which we feel bound to take exception he stated that "the Province of Quebec helped the Province of Ontario on the road to prosperity," and we were not surprised at his remarking by way of preface, that "some Honorable members would per-

haps be astonished to hear him say so," but that they would accept his statement when they saw on what authorities it rested, which he further observed were "disinterested men occupying high positions in the country." We were pleased to find such testimony borne by a representative French Canadian to the merits of Lord Sydenham, who is the chief authority cited by Mr. Chapleau. It is quite true that Lord Sydenham declared that in the summer of 1839, Upper Canada was on the verge of bankruptcy, but an examination of the cause of its being in that position will not help Mr. Chapleau's argument. The debt of Upper Canada was contracted mainly for the construction of important public works, the principal ones being quite as much for the benefit of Lower as of Upper Canada. Had justice been done to Upper Canada there would not have been even a murmur at its bearing the whole cost of those works, but it was notorious that, owing to the ports of entry being in Lower Canada, the Legislature of the Upper Province had no means of obtaining a revenue from customs duties, and that, moreover, it did not obtain anything like a fair share of the duties which were collected.

The division was based on population, although it was notorious then, as it is now, that the masses of the people in Lower Canada did not consume dutiable articles to anything like the extent that the people of Upper Canada did. It must be borne in mind that the firm conviction of every impartial man acquainted with facts was that, in strict justice, Ontario did not, at the period of Confederation receive more than its just right. It is rather amusing to be told by Mr. Chapleau that "the Province of Quebec through her generosity, forbore to ask for equality in representation at the Union in 1841." Mr. Chapleau, not having been born when the Union was determined on, may perhaps be excused for not knowing that the Province of Quebec protested most vigorously against the Union on any terms, and especially against equal representation. It is only fair, when calling attention to the state of the finances of Upper Canada prior to the Union, to bear in mind, not only that her debt, regarding which so much was said at the time, was incurred to a great extent for objects fully as beneficial to Lower Canada as to herself, but that it would have caused no difficulty had Lower Canada made proper arrangements for the transfer of goods in bond, such as exist at the present time in the United States. Upper Canada had spared no efforts to obtain justice from Lower Cana-

da prior to the Union of 1841, and was at last led to agitate for the annexation of the Island of Montreal. The questions of the present day must be dealt with on their own merits, and not on Mr. Chap-leau's pretensions that there is an old debt due by Ontario to Quebec.

THE UNION MUTUAL LIFE.

We take the earliest opportunity of tendering our congratulations to the Union Mutual Life Assurance Co., on the result of the visit recently made to headquarters by Commissioner Tarbox, whose suspension of the license of that company to do business within the State of Massachusetts, last November, has been so freely commented on—forming the principal topic among insurance men—during the last five months. The triumph of the company is complete; whatever doubt may have arisen, owing to the determined stand taken by the Massachusetts commissioner, and his interim report to the Legislature partly published in these columns, must now surely be dispelled, while the business of the company should, for a while at least, advance as with bounds, after passing successfully through such an ordeal. The whole life insurance fraternity will rejoice that the general principles of this grand human purpose for making provision against a time of need has been so signally vindicated in the case of the Union Mutual. The responsibility of every manager and officer of such companies is great, but it has an existence reaching far beyond the concerns and operations of their own company, and every injury inflicted upon the principles of life insurance by mismanagement or otherwise works injury to thousands of persons whose confidence is more or less shaken by any shortcoming that occurs in the business, as well as by every base imitation of the genuine article offered for sale. Hon. Mr. Tarbox says:—

"The real estate of the Union Mutual Life, the legacy to the present administration of former improvident investments, comprises an undesirable proportion of its aggregate assets. This, however, is being reformed as rapidly as practicable, nearly a quarter of the real estate held in 1880 having since been advantageously disposed of. I fully concur in the statement of the commissioners' report that 'the books have been found in admirable condition.' The business system seems to me excellent to a degree which invites special commendation, and exceptionally efficient to enforce accountability and secure integrity and an intelligent knowledge and supervision of all the company's affairs. While I have not made such an examination as would justify me in officially certify-

ing the precise financial condition of the company, I assume its legal solvency on the authority of the certificate to that effect of the Commissioners who made the recent examination. And the company, having now frankly complied with the requisites of the law, is deemed entitled to license to do business in this commonwealth."

THE LOAN AND MORTGAGE COMPANY.

The meeting of shareholders of the Loan & Mortgage Company was held on Saturday last, and after a good deal of discussion, a resolution was unanimously adopted, on the motion of Mr. Crathern, that the capital stock be reduced by 50 per cent, or one half. There is such extraordinary misconception on the part of shareholders in regard to reduction of stock that we may perhaps be excused for pointing out that it makes not the slightest difference to them whether the stock is revalued at 50 or 60 per cent. The same assets precisely will be in the Company's possession, and if, as may be hoped, a larger amount should be realized than what is estimated, the dividends will be larger, and the stock more valuable.

A LITTLE MISTAKE.—The mysterious disappearance a few weeks ago of Mr. Bailey Harrison, partner in a private bank in Tilsonburg, caused a good deal of excitement, and paragraphs appeared in most of the newspapers, some of which contained very emphatic language. According to reports at the time he was a "defaulter" to the amount of \$30,000, for which action was being taken against his father by the Federal Bank. All this, according to the *Tilsonburg Observer*, is very far from the truth; the crime attributed to him was a mere peccadillo, simply a little mistake in living beyond his means, and then clearing out when difficulties arose. The wanderer has returned, all has been forgiven—though apparently there was not much to forgive—an address of sympathy has been signed by eighty residents of Tilsonburg and a similar one by residents in Parkhill,—of sympathy with Mr. Harrison, be it observed, one reason being that his business was injured by "a rival institution." The *Observer* sagely remarks that Mr. Harrison's living so much beyond his means is a fault common to many men with a good business; the inference being, that if a man has a good income from his business it must not be thought strange if he lives at a greater rate. That it is common is, unfortunately, true; but surely that does not lessen the dishonesty—no milder word is accurate enough—of living on other people's property, for that is what it really is. If such conduct is ever excusable, it is rather in the case of a man doing a poor business, and hardly making enough to live upon, and perhaps hoping to succeed by assuming the appearance of success. The moral of the present instance seems to be that a man's extravagance and consequent difficulties may be smoothed down, and ugly words give place to addresses of sympathy, provided he has friends and relatives to make matters straight.—The foregoing remarks were crowded out last week.

We print the following communication in the interest of those whom it may concern, merely premising that we know nothing of the writer or the merits of the method referred to:

MR. EDITOR,—Much has been written regarding proper and remunerative employment for women. Silk culture, poultry raising, and many other themes have been thoroughly ventilated, and the result has, no doubt, been very beneficial. But there are many ladies who have no opportunity to raise silk worms or follow any employment of this kind. To this class I wish to open what to me was entirely a new field. Some three months ago an uncle of mine, from Albany, N.Y., was visiting at our house; we were talking of plated ware, which he was engaged in manufacturing. To gratify my curiosity, he made a plating machine and replated our knives, spoons, forks and castor. It only cost \$4, and it did the work perfectly. Some of our neighbors, seeing what we had plated, wanted me to plate some for them. Since then I have plated twenty-two days and cleared during that time \$94.34. At almost every house I got from \$2 to \$3 worth of plating to do, and such work is most all profit. Just for replating one dozen tea spoons I got \$1.75. This work is as nice for ladies as gentlemen, as it is all indoor work, and every one can do it. My brother, although he worked two days longer than I did, cleared only \$91.50. I am getting up a collection of curiosities. To any of your readers sending me a specimen, I will send full directions for making and using a plating machine like mine that will plate gold, silver and nickel. Send small pieces of stones, ores, shells, old coins, etc. Any kind of geological specimen will do. What I want is to get as many different specimens from as many different places, all over the country, as I can. Please address: Miss M. T. CASSEY, Oberlin, Ohio.

MARINE CASUALTIES.—The Departmental report shows the total number of casualties to British Canadian and foreign sea-going vessels reported as having occurred in Canadian waters and to Canadian sea-going vessels in waters other than those of Canada during the year ended Dec. 31, 1883, was 248, representing a tonnage of 118,504 tons register, and the amount of loss, both partial and total, to vessels and cargoes, so far as ascertained, \$1,448,741. The number of lives lost in connection with these casualties was 199, viz.: 157 in Canadian waters and 42 in waters other than those of Canada. The disasters reported to the department as having occurred to vessels on the inland waters of Canada and to Canadian vessels in American inland waters during the last calendar year were 40, and the tonnage involved was 11,716 tons register. The number of lives lost was 10. The amount of loss and damage in connection with the vessels and cargoes is estimated at \$1,304,389. The following is a comparative statement of the losses reported to the Department since 1870:

Year—	Casualties.	Tonnage.	Lives Lost.	Damage.
1870.....	335	82,008	280	\$901,000
1871.....	274	81,035	81	2,100,000
1872.....	290	99,109	237	2,507,333
1873.....	350	99,523	*813	2,844,138
1874.....	308	106,862	109	2,029,965
1875.....	286	99,427	78	2,468,521
1876.....	452	153,368	404	2,942,955
1877.....	468	177,896	153	2,952,582
1878.....	414	161,760	187	3,444,875
1879.....	533	198,364	339	4,119,233
1880.....	445	179,993	217	3,820,652
1881.....	440	210,719	399	4,922,423
1882.....	451	193,655	271	3,138,423
1883.....	248	118,504	199	1,448,741

*Of this number 545 were lost by the wreck of steamship "Atlantic," April 1, 1873.

Messrs. R. Gardner & Son, founders, this city, are unfortunately again in trouble. Five years ago, having been pressed by some smaller creditors, they assigned, and settled at 20 cents in the dollar. At that time their total liabilities were \$73,000, of which \$10,000 was due by the firm direct, and \$16,000 by Robt. Gardner individually, the balance being indirect. The Exchange Bank furnished the cash, taking security. The unremitting endeavors of the liquidators of that notorious concern have had their effect upon the firm, and having recently been requested by the bank to make an assignment, they did so a few days ago to D. Seath, but the liquidators are not disposed to recognize the assignment, wanting it made to themselves. The liabilities are now about \$80,000, of which about \$15,000 is to merchandise creditors. The bank holds everything worthy of the name of security, including the premises and machinery, and may realize two-thirds of their claim which is about \$60,000. Mr. Gardner has been in business many years, and was formerly obliged to settle at 50 cents on the dollar. His son joined the firm in 1870; they lost heavily of late through a contract with the Abattoir Co., their claim being for \$12,000. Two other sons of Mr. Gardner, in this city, are highly successful merchants in their respective lines, one a partner in a large wholesale dry goods house, the other in a machinery company.

WATER CORROSION.—In pursuance of the meetings recently held by the three Canadian mills which produce white cottons, circulars have been issued, similar in purport and embodying the resolutions passed at the meeting. The changes are, First, that all goods be invoiced for three months from the first day of the month following the sale. This does away with the long-dated invoices which were used as an inducement to secure sales; Second, all goods are sold without any guarantee of prices, and no allowance or rebate will be made in case of the market value being lowered. This is an alteration from the old system under which mills sold heavily to wholesale dealers, on the condition that, if prices fell, the mills should make an allowance on all the stock held by the retailer; Third, all samples supplied by the mills will be charged for,—this certainly abolishes an evil, for when a single wholesale house requires from half a dozen to a dozen samples of each kind of cotton and each sample is about a yard in length and full width, the quantity mounted up pretty high. An advance in price is noticed in the lists which accompany the circulars, which seems to be heaviest on the medium makes; one mill issues a warning of an advance on certain makes, owing to the increased price of raw cotton, which has gone up about 20 per cent since January last.

A GOOD SUGGESTION.—In many villages of from one to three thousand inhabitants there is no established system of works for bringing water for use of families and for the extinguishment of fires. The result is that when a conflagration is started it is apt to be disastrous. The fact that there is no stated supply of water makes property-owners lax in the matter of fire companies and fire engines. We have recently received a suggestion from a resident of a suburban town which may be valuable. He says, choose ground which is pretty near level and build two or more cisterns some fifteen hundred or two thousand feet apart. Connect them with a twelve inch pipe laid upon the level of the floor. Let each cistern be at least twenty-five feet square and twelve feet deep. They can be built of brick and cement at a moderate cost. On the line of the pipe hydrants can be attached. Water can also be drawn from the

cisterns. A sufficient amount could be thus kept to supply a second-class steamer for four or five hours. These reservoirs could be filled from wells operated by wind mills. They could thus be kept ready as a moment's notice for moderate outlay. The cost of a fire equipment and a water supply of this sort would in a few years be paid for by a reduction of the insurance rates. The plan appears to us to be in every way practicable and feasible.—*U.S. Review.*

GUM ARABIC.—One result of the disturbance in the Soudan caused by El Mahdi will be widely felt. The main supply of gum arabic, to the amount of ten to fifteen million pounds annually, has been drawn from the Soudan, and none has come in during the past year. There is generally about a year's stock held in London, which is at present nearly exhausted, and prices are consequently advancing steadily. The quotations in our price list at this time for the past four years, have been uniformly 20c to 35c; at present they are 30c to 60c. This scarcity will affect not only commercial circles, as well as the manufacture of stamps by the various Governments—a ton a week is said to be used at the Government works at Hartford, Conn.—but also the trade in various kinds of gum drops and sweets. For the latter, however, substitutes will be easily obtainable, in the shape of various gelatinous substances of more or less cleanliness and healthiness. Just as when calf's foot jelly was in great demand during the great exhibitions of 1851 and 1862, in London, and the supply of the genuine article was far too small, large quantities are said to have been made from oily, used-up "pickers" of buffalo hide, gathered from the rubbish heaps in the factories.

A disastrous fire occurred early Thursday morning in the large warehouses of Messrs. McArthur, Corneille & Co., wholesale paint and oil merchants, St. Paul st., this city, destroying the eastern building and the large amount of stock contained. The eastern warehouse and stock escaped much damage, owing to the iron doors and shutters between the two. The total insurance on premises, stock, etc., is \$109,000, divided as follows: On buildings, Imperial \$15,000, Western \$5,000, Lancashire, \$10,000; total \$30,000; On dyestuffs, Queen \$5,000, London and Lancashire \$5,000; total \$10,000; On fixtures, Northern \$2,000; on stock, Western \$5,000; Lancashire \$2,500, Queen \$5,000, London and Lancashire \$5,000, Northern \$15,000, National \$5,000, Hartford \$7,500, Atlas \$12,500, Scottish Imperial \$5,000, Liverpool and London and Globe \$5,000. The salvage, it is supposed, will be considerable, and the average clause applies throughout. The warehouses belong to Mr. John McArthur, having been purchased some years since from Gillespie, Moffatt & Co.

The Hochelaga Bank has for some time past been endeavoring to persuade Thos. H. Hodgson, cheeseman, late of this city, whose escape from incarceration and nocturnal flight a year ago were noted at the time, to pay them the whole or some portion of the amount of certain advances made him, in all about \$17,000, on bills of exchange alleged by him to be covered by goods *en route*, and which were duly dishonored. The defaulter took up his residence in New York, where a warrant for his arrest was procured by the bank. On his return from a trip to England a fortnight ago the warrant was served, and Hodgson was again placed in jail, on the charge of obtaining money by fraud, according to the law of the State. It will be remembered that after the failure the other members of the firm of Abm. Hodgson & Sons, Liverpool and New York, made large claims upon the Montreal partner's estate.

A YEAR ago, in an article on "Cotton Manufacture," we gave the prices of shares for three years; it may be of interest to repeat these figures, with the addition of the prices offered for them now:

	1881.	1882.	1883.	1884.
Montreal.....	210	172	150	60
Hundas.....	130	125	85	60
Hudson.....	160	160	161	55
Canada.....	118	148	112	50

Mr. JAMES LINTON and his family have the sympathies of the whole community in the loss of his eldest son, Mr. William Cooper Linton, the news of whose death by drowning on the 14th January last in Australia, has only just reached home. It appears that the young man imprudently went in bathing while excessively heated, and almost immediately sank; when brought to the surface life was extinct. He had been away about three years, and was expected home this season. Mr. Linton is doubly bereaved in the death of his partner, Mr. James Popham, referred to in last week's issue.

THAT failure may overtake an honest man in spite of all his efforts is illustrated in the case of Mr. M. F. Barclay, druggist, Glencoe, Ont. He previously carried on business in Wardsville, where he was burnt out, and lost about \$5,000 in uninsured property. Instead, however, of compromising, he began in Glencoe, in 1878, without any capital, and has been trying to pay off his old debts, an undertaking which has proved too much for him. The result is that now the bailiff is in possession. Liabilities are put down at \$3,000, of which \$1,500 are secured by chattel mortgages on stock; and assets are about \$2,500, consisting of drugs, fancy goods and wallpaper.

THE many merchants who avail themselves of the facilities for collecting accounts, possessed by the Mercantile Agency, will be pleased to learn that Mr. J. Duncan Davidson, for many years in charge of that department with Messrs. Dun, Wiman & Co., this city, has been appointed a commissioner for taking affidavits for the following Provinces: Quebec, Ontario, Manitoba, New Brunswick, Nova Scotia and Prince Edward Island.

FIRE RECORD.

ONTARIO.—*Chippewa*, April 24.—The church of England parsonage destroyed. Loss, \$2,500; insured for \$1,600 in *Atina*. *Lindsay*, April 24.—The Loretto convent destroyed. Loss very large; insured for \$25,000, \$14,000 in *Phoenix*, \$8,000 in *Royal* and \$3,000 in *Western*. *Mount Pleasant*, April 26.—J. Best's foundry destroyed. Loss \$10,000; no insurance. Also a house occupied by G. Maddis, loss \$600; small insurance. E. Courtney's stable with contents destroyed. Loss \$600; no insurance. *Theford*, April 28.—Western House block destroyed. D. Leslie, loss \$1,000, insured for \$600; C. Hall, loss \$1,400, insurance \$400; W. G. Rickman, J. Lennox, W. Brooks, no insurance. G. Kernahan, dwelling-house burnt, no insurance; J. Lusk's building, no insurance. *Cobourg*, April 28.—Victoria College destroyed. Loss not known, insurance very small. *Woodstock*, April 17.—Messrs. McDonald and Thompson's

PROSPECTUS OF THE ROYAL ELECTRIC CO.

To be organised under Special Act of the Legislature of the Province of Quebec.

ROOM 12, BARRON BLOCK, - - - 162 ST. JAMES STREET.

THOMSON - HOUSTON SYSTEM
ARC AND INCANDESCENT.

CAPITAL:

25,000 Shares. Par Value, \$10 Each. \$250,000.00

FULL PAID AND NON-ASSESSABLE.

PROVISIONAL DIRECTORS:

WALTER R. ELMENHORST, President St. Lawrence Sugar Refinery.
THOMAS DAVIDSON, Managing Director North British and Mercantile Insurance Co.
JAMES CRATHERN, of Messrs. Crathern & Caverhill.
GILBERT SCOTT, of Messrs. Wm. Dow & Co.

M. LEE ROSS.
G. F. SISE, Vice-Pres. Bell Telephone Co.
GEORGE ROSS ROBERTSON.
H. E. IRVINE
J. CASSIE HATTON, Q. C.

ROSS & IRVINE, - MANAGERS.

The Royal Electric Company is to be organized for the purpose of carrying on a general Electric Manufacturing and Lighting business in all its branches throughout the Dominion of Canada.

The object of the Company is to acquire, by purchase, the already established Electric Manufacturing and Lighting business now so successfully worked by the American Electric and Illuminating Company, embracing as follows:—

PATENTS.—All of the Patents of Elihu Thomson and E. J. Houston, under which the sole right is granted to manufacture and sell throughout the Dominion of Canada, Dynamos, Lamps, and all other electrical apparatus covered by said patents, and known as the Thomson-Houston System of Electric Lighting. By mutual agreement with the American Electric and Illuminating Company of Boston, this Company secures the right to all patents that they may acquire from Prof. Thomson for the United States and Canada, the Royal Electric Company agreeing to grant the same right to the American Company for any new invention perfected by it in Canada.

FACTORY.—The factory is situated at No. 32 Dowd Street, Montreal, and is fitted up with the most improved machinery, and is fully stocked with the latest improved tools and implements used in the manufacture of all kinds of electric machines, lamps, &c., necessary for the proper conduct of an electric lighting business in the city of Montreal, and for the constructing and supplying of Sub-Lighting Companies throughout Canada.

LIGHTING STATION.—The local Lighting Station for the City of Montreal, at present situated at Nos. 12 to 22 Inspector Street, is fitted up in a most complete manner with Dynamos, Lamps, &c., having a capacity of 127 lights.

There is already run in connection with this station, 10 miles of circuit furnished with best Lake Superior insulated copper wire, with most completely fitted structures, fixtures, &c., for a 125 electric service. N.B.—Negotiations are now pending for the sale of this Station to a local organization, as it is the intention of the Royal Electric Company to confine itself to manufacturing electric light machinery and constructing electric lighting plant throughout Canada.

SUPERIORITY OF THIS SYSTEM.—The Thomson-Houston System of Electric Lighting is so well and widely known throughout the United States and Canada that it is sufficient for the Provisional Directors to state that this system is **THE ONLY PERFECT AUTOMATIC, SELF-REGULATING SYSTEM OF ELECTRIC LIGHTING IN EXISTENCE.** And it may be added that it has carried off the first prizes whenever brought into competition with other systems in the United States.

A few of the places where this system is in use in Canada:—

American Elec. & Ill. Co., Montreal, Que.
Quebec and Levis Elec. Light Co., Quebec, Que.
Belleville, Ontario.
Carrier, Laine & Co., Levis, Quebec.
Windsor Hotel, Montreal, Quebec.
St. Lawrence Hall, Montreal, Quebec.
Victoria Skating Rink, Montreal, Quebec.
Crystal Skating Rink, Montreal, Quebec.

Royal Museum, Montreal, Quebec.
American House, Montreal, Quebec.
St. James Hotel, Montreal, Quebec.
S. Davis & Sons, Montreal, Quebec.
Z. Paquet, Quebec, Que.
Porley & Pattee, Ottawa, Ont.
J. R. Booth, Ottawa, Ont.

PROFITS.—The profits to be realized on the sale of finished Dynamos and Lamps now on hand and from the sale of the lighting business of the City of Montreal fully warrants the management in declaring that the earnings will be such as will guarantee the subscribers to the stock of the Royal Electric Company a

DIVIDEND OF 10 PER CENT. THE FIRST YEAR,

with a decided prospect of largely increasing the profits each subsequent year.

CAPITAL STOCKS.—The stock is offered at its

PAR VALUE OF \$10 PER SHARE,

to complete purchase and for working capital.

SUBSCRIPTION BOOKS ARE NOW OPEN AT THE OFFICE OF THE COMPANY, Barron Block, 162 St. James Street, Room 12.

Parties who are desirous of investing, or of becoming familiar with this system of Electric Lighting, are cordially invited to visit our Factory or Lighting Station, for which permits will be furnished at the office of the Company.

Any further information can be obtained on application or by letter addressed P. O. Box 2107, Montreal.

ROSS & IRVINE, MANAGERS.

flour mills damaged to extent of \$1,000; fully insured. *St. Catharines*, April 18.—The steamer *Europe*, owned by Graham Bros., destroyed. Loss \$16,000; insured for \$10,000. *London*, April 30.—Messrs. Muirland & Gray's oatmeal mill destroyed with contents. Loss on stock \$3,000 and \$4,000 on building and machinery.

QUEBEC.—*Montreal*, April 19.—J. W. Muckelie & Co., wholesale clothiers, stock and building damaged to the extent of \$250; fully insured. April 17.—A house occupied by a Mr. Cook, partly destroyed. Loss \$500. The second-hand store occupied by M. Lesser, damaged to the extent of \$300. *Melbourne*, April 25. The dwelling belonging to the estate of Mr. Netherington destroyed, with contents. Loss \$5,000; insurance, \$2,000. *Hochelega*, April 27. W. Heelan's stables damaged to the extent of \$300. *St. Liboire*, April 21.—The court house of the County of Bagot destroyed. Loss \$2,500; insured for \$800.

NEW BRUNSWICK.—*St. John*, April 21.—Enoch Piper's house partly burnt. Insured for \$700 in Queen. *Moncton*, April 29.—D. Wilson's house destroyed. Loss heavy; insurance not known. *Upper Loch Lomond*, April 23.—The post office destroyed. Loss small. *Lake Utopia*, April 23.—James McCready's house destroyed. Loss \$1,700; insured for \$900 in Western Insurance Co.

PRINCE EDWARD ISLAND, *Kensington*, April 21.—The building owned by T. Sims, and occupied by A. Bourness, destroyed. The building was insured for \$600 in Imperial; Bourness stock valued at \$10,000, insured for \$3,000 in Northern and \$3,000 in Queen. Also, R. J. Crabb's house destroyed. Insured in Queen for \$1,600.

NOVA SCOTIA.—*Halifax*, April 27.—Messrs. A. & W. Smith's large tobacco factory destroyed. Loss \$27,000; insured for \$9,600 as follows:—Royal Canadian, on building, \$1,600; on machinery, \$2,000; Halifax, on machinery, \$4,000. Queen, on raw material, badly damaged, \$2,000.

JOSEPH E. SEAGRAM,

DISTILLER,

WATERLOO, ONTARIO.

Alcohol, 65 O.P.

Pure Spirits, 65 O.P.

Pure Spirits, 50 O.P.

Pure Spirits, 25 U.P.

Old Rye, Malt and Family Proof Whiskies.

Sole manufacturer of the celebrated

WHITE WHEAT WHISKEY.

MONTREAL WHOLESALE MARKETS.

THURSDAY, May 1, 1884.

The S.S. Peruvian and other steamers are being detained by ice in the Gulf. The river bounts have resumed work, as well as the tugs and harbor dredges; a goodly number of schooners are lying at the wharves, and the S.S.

Polino, which wintered at Sorel, has been up and loaded her cargo and sailed again for the Lower Ports and Newfoundland. The sheds for the different companies are nearly all erected, and animation is visible about the wharves. Business generally is quiet as yet, and in most lines only a retail trade is being done. In bank stocks, *Montreal Commerce* and *Federal* have all declined, the last dropping 9½ on the lowest figure; *Merchants*, *Molsons* and *Ontario* have declined on one figure and advanced on the other, but only slightly; *Toronto* alone has risen on both figures, 2½ on the highest and 2¼ on the lowest. In *Miscellaneous* stocks, *Canadian Pacific* has declined 2½; *Gas* is down ½ on the highest, and up ½ on the lowest figure; *Montreal Telegraph* has advanced ½, and *Passenger 1*; *Richelieu* and *Ontario* has declined ½, and 2½ on the highest and lowest figures. This afternoon the market is dull and inactive with a tendency to lower prices. Notwithstanding the dividend of 4 per cent and 2 per cent bonus by the Bank of Toronto, the stock has slightly declined. In *Sterling Exchange*, 60-day bills are 9¼ to 9½; demand bills are 10¼ to 10½. *New York drafts* are at par to 1-8 premium; *Call loans* are 4 to 4½ per cent, and good commercial paper remains unchanged at 7 per cent. Below is a list of the shares sold during the week, with the highest and lowest prices:

Banks.	Shares sold.	Highest price.	Lowest price.
Commerce.....	852	129½	121½
Federal.....	590	131	123
Merchants.....	296	113	110½
Molsons.....	102	113	112½
Montreal.....	848	192	185½
Ontario.....	539	106	101½
Union.....	7	69½	69½
Toronto.....	1195	181½	176½
Peoples.....	25	63½	63½
<i>Miscellaneous.</i>			
Can. Pac. Ry.....	150	47	46
Gas.....	700	179	178
Mont. Tel. Co.....	577	115½	113
Passenger.....	185	117	116½
Richelieu & Ont.....	860	63½	60
Nor. West Lnd. Co.	50	50	50

ASHES.—Receipts have been moderate—but demand has been very small, buyers holding off for May. First Pots have been sold at \$4.00 for light Tares, \$4.15 heavy Tares—and one or two sales were made at under our inside figures—the market closes very dull, nothing doing in Second and Thirds. *Pearls* are purely nominal. Receipts since 1st January 1,878 brls Pots, 149 brls Pearls. Deliveries 1,221 brls Pots, 111 brls Pearls. Stock in store 30th April, 1,975 brls Pots, 188 brls Pearls.

BOOTS AND SHOES.—Business is quiet, although a tendency towards an advance is apparent, owing to stiffness in the leather markets.

CATTLE, ETC.—At the local markets last Monday sales were made of choice shipping heaves at 6c to 6½c per lb, live weight. The offerings of butcher's stock comprised about 200 head, and good to choice steers sold at 5½c to 6c, and inferior and lean grades from 4c to 4½c. Calves sold at \$3 to \$10, and Sheep at from \$2 to \$5 for small, and from \$5 to \$10, for larger sizes.

DAIRY PRODUCE.—Receipts of *New Butter* have shown a considerable increase, and with freer offerings the market has had a strong tendency to decline, and prices are lower all round; choice *Townships*, of perfect quality, sells well at 22c to 23c, but the average of present receipts runs irregular in flavor and color, and is not saleable over 20c; *Brockville* and *Morrisburg* lots, though pale in color, run more regular in flavor and quality, and sell in preference to *Townships* at 20c to 23c; receipts of *Western* have been quite free, and with the quality running very irregular, reduced prices are being taken in order to keep stocks from accumulating; *Roll Butter*, which is becoming quite plentiful, has a dragging sale at 19c to 20c, the latter price being only realized for choicest lots in baskets. In *Old Butter* there has been nothing doing, and the market rules extremely dull, with no regular or settled values, holders being willing to meet buyers at any fair or reasonable bid. Quite a few lots of *New Cheese* are being offered on the market, but, owing to the high cost in the country, they are not very saleable, buyers finding prices above value; we hear of no sales to report, but prices asked are 12½c to 13c; the general opinion of the trade seems to be that prices must be lowered shortly, and until they are there is no hope or encouragement for business; the coming season's make is expected to be much in excess of that of last season and a lower range of prices is looked for. *Old Cheese* is closely sold up, and fine parcels are easily placed at 13c to 14c.

DRUGS AND CHEMICALS.—Orders are coming in pretty freely, but the delay of the inward-bound ocean steamers below Quebec has proved a slight drag upon business. In last week's report by a typographical error, prices of Norwegian cod liver oil were said to have fallen from 14c to 7c per gallon, this should have been from 14 shillings to 7 shillings per gallon.

DRY GOODS.—Business is not at all in a lively condition, and, though travellers report country retailers' stocks as being low, yet orders come in slowly, and are only small and to supply immediate wants. Prices of bleached goods will be found altered this week, as well as of bags; and quotations for cotton yarns have again been added to the list.

FISH.—As usual at this season of the year, everything is extremely quiet, and hardly any business is being done.

FLOUR AND GRAIN.—On the arrival of vessels in port this week the flour markets became more active, the demand running mostly on *Superiors* and *Extras* which advanced about 10c. per barrel; *Superiors* are scarce, and with much enquiry will probably increase in value; other grades are not much in demand yet. The S.S. Polino has loaded with flour and left for Newfoundland and the Lower Ports. Several schooners are loading for Quebec. One lot of 500 bls of *Extra Inspected* brought \$5.15; fancy sold at \$4.90, and one car each *Spring Extra* at \$4.65 and \$4.70 for Quebec. A car of *Superior* changed hands at \$5.50.

FRUITS, ETC.—Business continues pretty steady, and prices are much as they were last week. The supply of *Oranges* is light, and they command a ready sale at 50c. cadvance, at \$7 to \$7.50 per case. *Strawberries*, wholesale, are 30c to 35c per quart; *Red Bananas*, \$2 to \$3 per bunch; *Yellow*, \$5 to \$6; *Bermuda Tomatoes*, \$1.25 per crate; *Bermuda Onions*, \$2 per crate; *Lemons*, \$4.50 to \$5.50 per case, or about \$3 per box. *Apples*, from \$4.50 to \$5.50 per bbl; *Cocoanuts*, from \$4.75 to \$5 per sack of 100; *Dates*, in boxes 6½c, in skins, 6c per lb. *Pineapples*, from \$4 to \$4.50 per doz.

FURS.—Business quiet; the shipping demand for raw furs is not encouraging; the small local demand may keep prices where they are, but as soon as that is supplied, prices will probably recede.

HIDES AND SKINS.—Hides continue scarce, but the demand is also very small, and there is hardly anything being done, the recent heavy failure appears to have paralyzed the market.

GROCERIES.—Of general groceries a considerable increase in stocks may be expected by vessels at hand or due early. **Sugars.**—The demand keeps active for Yellows, also for Granulated, stimulated, doubtless, by the very low figures prevailing. The changes for the week are of no special importance, although a slight reduction in Refined White Sugars may be noted. United States advices show continued ease, and slightly lower figures for Refined, while West Indies figures are fairly steady. **Teas.**—Only moderate operations going on, but prices are steady for good Japan and China Teas. New York is firm, but not active. Formosa Oolongs are reported as having opened at some advance on last season in Formosa, but not to any extent. **Molasses** show still reduced values from Barbados. On the spot dullness prevails. **Syrups** are not active. **Coffees.**—The trade should press the sale and use of all genuine Coffees, and let mixtures be abandoned permanently, if they would promote greater use of the berry. Mocha stock on spot is still offered easier to arrive. Java: Foreign advices give a little lower quotations. Jamaica is in some request and steady. Maracaibo is quiet. Of Rio there is not much held at the moment. **Spices.**—Pepper is firm, 17c to 18c; Nutmegs and Ginger steady; Cloves are rather higher. **Fruits.**—Of grade Valencians are offered at low figures, while prime sound fruit is firm. Malaga raisins are quiet. In Currants, sound is not changed. In Dates, Sultanias, Figs and Prunes, there is little doing. Almonds at some points are reported as affected by cold injuring the growing crop.

HOPS.—The market continues very quiet; buyers wanting to do business at very low figures and sellers keeping back; prices are almost nominal, and range from 16c to 24c according to quality.

IRON AND HARDWARE.—In *Pig Iron* there is nothing at all doing, and stocks are very low. In *Hardware* business is pretty fair, but mostly of a retail character. At the meeting this afternoon it was resolved that no change be made in the price of nails, consequently last week's list remains in force.

LEATHER.—Business is light, but tolerably steady. Receipts are moderate, and stocks are being gradually reduced. Three firms engaged in tanning have already failed, a result of the heavy failure of last week; but this is probably the extent of failures until the notes in the bankers' hand are matured.

LUMBER.—No change in prices. Business is moving quietly, as the demand is light yet. Building operations are slow in starting, and other trades are going slow, consequently the sales are light for this season of the year.

NAVAL STORES.—Business prospects do not appear much brighter, even with the opening of navigation. Advices from the Southern markets report an active demand for *Spirits of Turpentine*, with the market strong. *Rosin* of all grades in active demand, with light receipts and a firm tone. *Tar*, quiet and steady. Last week's quotations for local prices remain unchanged:—Rosin, E. No. 2, \$2.35 to \$2.45; G. low No. 1 \$2.50 to \$2.60. Pine tar, \$3.25 to \$3.50. Pine pitch, \$2.75 to \$3. Onkum, 6c to 10c, according to quality; for spun ditto, 1/2c higher.

OILS.—Without any change of importance to note in prices we have to report some improvement in business since our last issue. The new opening of the canals has stimulated orders for shipment by boats, but merchants can easily overcome all the demand as yet. New Seal Oil is not offering yet, so far as we know. We believe *G7c* would still buy a round lot of old Oil, although it is expected that new will open higher.

PAINTS.—Are in fair demand, and prices level low.

PROVISIONS.—There has been no change in prices of *Pork* or *Beef*. *Tallow* is slightly firmer in tone, but the price is unaltered. In *Eggs*, the opening of navigation has brought forward more liberal supplies, and with larger offerings prices have favored buyers, and to-day sales at 15c to 15 1/2c; the demand is quite good. Offerings of *Maple Sugar* are large, and with only a moderate local demand the market rules dull and slow at 9c. *Turnips* continue very scarce and can hardly be secured at all; the wholesale price is about 60c per bushel, and retail about 80c.

SALT.—There is nothing doing in salt, as none has come in yet, and only winter stocks are left; the probability seems to be that prices will open pretty reasonably, when the new arrivals are offered.

SEEDS.—The demand for clover is fair, and stocks held very light, we quote it at 12 1/2c to 12 3/4c in small lots. Timothy is plentiful and the demand light. We continue our quotations of last week, viz., \$1.85 and \$2 per bushel. The above quotations are for lots sold by seedsmen to merchants.

VARNISHES.—With the opening of navigation, business is improving and there is a very fair demand, with prices as follows:—Body Coach Varnish, \$4 to \$4.80 per gal.; Carriage, \$1.75 to \$2.50; Furniture, 90c to \$1.25; Japan, 90c to \$1.25.

WINES, LIQUORS, ETC.—More life has been apparent during the past week, and next week a large increase in business is expected; there has been a scarcity of *Holland Gin*, *Red Cases*, and prices have somewhat advanced.

WOOL.—The market is quiet, though tolerably steady, and prices remain unchanged; mills are buying cautiously, and only to supply immediate wants.

AMERICAN MARKETS.

BOSTON, May 1.—*Flour*, there is a better feeling in the market, with rather more demand, but sales have not been to any extent. Superfine quoted at \$2.25 to \$3.15; Extras, from \$3.25 to \$4, including choice Bakers, from \$4.25 to \$5.50. Patent Spring have been selling at \$6 to \$7, and Patent Winter from \$5.75 to \$6.65. Sales of *Cornmeal* at \$2.60. *Oatmeal* is steady at \$4.75 to \$5 for ground, and \$5.50 to \$6 for cut. *Hay*, there is a firm feeling; prices well sustained. Sales of choice at \$16 to \$17. *Butter*, demand moderate, prices eased off. Trade are purchasing as wanted, as increased supplies and lower prices are expected. Sales of choice at 29c to 31c; and fair to good 26c to 28c. *Cheese* is quiet, and sales confined to small lots. Choice, quoted at 13 1/2c to 15c, fair to good 10c to 13c. *Eggs* have been in demand, and selling at 15c to 17c for all kinds. *Canada Peas* quiet, and sales at \$1.05 to \$1.10 for choice. *Potatoes* dull and prices low; sales of different kinds at 35c to 45c.

Chicago, 2.30 p.m.—Wheat, May, 92 3/4c; June, 94 1/2c; July, 95 1/2c. Corn, May, 53 1/2c; June, 57 1/2c; July, 57 1/2c. Oats, May, 31 1/2c; June, 33 1/2c; July, 33 1/2c. Pork, May, \$17.32 1/2; June, \$17.45; July, \$17.57 1/2. Lard, May, \$8.55; June, \$8.70; July, \$8.82 1/2.

New York, 2 p.m.—Wheat, May, \$1.07 1/2; June, \$1.10 1/2; July, \$1.07 1/2; Aug., \$1.04 1/2; Corn, May, 61 3/4c; June, 62c; July, 63 1/4c. Oats, May, 36 1/2c; June, 37 1/2c.

Milwaukee, 2 p.m.—Wheat, May, 92 3/4c; July, 96 3/4c; Aug., 96c.

ENGLISH MARKETS.

LIVERPOOL, May 1, 1884.

(Beerbohm's Advices.) *Cargoes off Const.*—Wheat, very slow; Corn, nothing offering. *Cargoes on passage.*—Wheat and Corn very inactive. Red Winter Wheat off Coast 39s. 6d. Prompt shipment 37s. 3d. Present, 37s. 3d. Quantity wheat on passage for Continent—300,000 qrs; Maize, 45,000 qrs. Quantity Maize on passage for U. K.—150,000 qrs; Wheat and Flour, 22,250,000 qrs. Liverpool Wheat and Corn on spot, heavy. Fair average Red Wheat, 7s. 6d. Red American Spring Wheat, 7s. 6d. Mixed Maize, 5s. 2 1/2d. Peas, 6s. 5d.

TORONTO WHOLESALE MARKETS.

(Revised By Telegraph.)

TORONTO, May 1, 1884.

The continued fine weather is acting beneficially on the opinions of the trading community. It has been a distinct plank in the merchants' platform that a good harvest this year would be the means of saving the ship, and the weather for the past three weeks has been a strong guarantee that the harvest will be a good one. Still there is very little actual improvement in the situation. Dry goods have been very quiet, and a slight uncertainty about the future of cotton goods contributes to the dullness. In nearly all branches of trade there is a careful spirit among both buyers and sellers that will require time to overcome. There is very little change to note in the matter of payments from the country. Country merchants who had some capital are paying satisfactorily; and those merchants who had to depend on their business have been invariably pushed and in arrears. Money continues plentiful. First-class commercial paper is discounted at 6 1/2 per cent, and good to ordinary paper at 7 to 7 1/2 per cent. Loans on debentures are issued at 5, and on stocks at 5 1/2 to 6 per cent. Sterling Exchange is firm, 60 day bills quoted at 9 3/4 between banks and 10 across the counter. New York drafts are easy. Bank shares have been generally steady, with distinct advance in Hamilton, and a lesser appreciation in some others, except Federal, which has depreciated. Loans and miscellaneous shares generally quiet. Following are the prices to-day compared with those of last Thursday:—

Banks.	Bid	Bid	Loan Cos.		Bid	Bid
	April 24	May 1	April 24	May 1	April 24	May 1
Montreal..	184	189	Can. Per. (Old)...	215	215	215
Toronto..	176	180 1/2	Freehold.....	100 1/2	100 1/2	100 1/2
Ontario..	103 1/2	104	Western Can.....	.....	.....	.....
Merchants	110 1/2	110 1/2	Midg. & Loan.....	105	105	105
Commerce	123 1/2	124	Barnes' Loan.....	120	120	120
Dominion	103 1/2	104 1/2	Land & Can'dn	137	139	139
Hamilton	123	123 1/2	Huron & Brie.....	.....	.....	.....
Stand'd.	114	114	Dom. Savings.....	114	115	115
Federal...	132	126 1/2	Ontario Loan.....	112	124	124
Imper'l...	137 1/2	137 1/2	Hamilton Prov.....	122	124	124
Molsons...	.....	.....	Imperial Savin's	110	110	110

BOOTS AND SHOES.—Manufacturers are still working carefully, running about three-quarter time and with a reduced number of hands. The actual stock of trade does not warrant heavy operations. Orders from the country are still for small lots; and the most prudent among the wholesale dealers are not pressing sales. Prices of manufactured goods are firm, but there has been a general opposition to the endeavour on the part of tanners and leather merchants to advance the prices of leather. At the same time operations have been so restricted that a good prospect for large harvests operate more beneficially on this trade than on almost any other in the way of increased work and expenditure.

COAL OIL.—Canadian refined is quoted at 12½c to 13c for lots of five to ten barrels, and carbon safety unchanged at 17c for lots of 5 or 10 barrels. American oils unchanged. Business is very quiet.

BANK of HAMILTON.

Dividend No. 23.

NOTICE is hereby given that a Dividend of Four per cent. for the current half year upon the paid-up Capital Stock of this Institution has this day been declared, and that the same will be payable at the Bank and its Agencies on and after

Monday, the Second Day of June Next.

The Transfer Books will be closed from the 16th to 31st of May, both days inclusive.

The Annual General Meeting of the Stockholders for the election of Directors for the ensuing year will be held at their Banking House, in this city, on Tuesday, the 17th day of June next.

The Chair to be taken at 12 o'clock noon.

By order of the Board.

E. A. COLQUHOUN,
Cashier.

Bank of Hamilton,
Hamilton, April 24th, 1884.

CATTLE TRADE.—The purchase of cattle for the export trade during May has been nearly closed, and arrangements for shipping this month are also complete. Prices of cattle for export have been about 6c to 6½c. Cattle bought for June delivery are scarcely higher. In the local market good butcher's cattle have appreciated and bring from 5½c to 6c, ordinary, 4½c, and some inferior cattle 3½c to 4c. Sheep and lambs are rather scarce and firm at 5c to 6c. Calves range from \$6 to \$12, according to size.

DUGS.—Business is reported fair, with steady demand in small orders. There are larger sales of Tartaric Acid, Cream of Tartar, and Linseed Oil. Prices are nominally unchanged. Quinine is lower, Howard's quoted at \$1.65, and German at \$1.55.

FLOUR AND MEAL.—Flour is very quiet, and prices nominally unchanged. As stated in last week's report the demand is confined to the local requirements entirely, and these are partly supplied by imported flour. Prices continue to be quoted at \$5 to \$5.05 for imported Superior Extra, and Extra at \$4.75, while

Banque Ville-Marie.

NOTICE is hereby given that a dividend of THREE and ONE HALF (3½) PER CENT upon the Paid up capital stock of this institution has been declared for the current half-year, and that the same will be payable at its head-office, in Montreal on and after

Monday, the 2nd day of June next.

The transfer books will be closed from the 21st to the 31st May next, both days inclusive.

The Annual General Meeting

of the shareholders will be held at the Head Office of the Bank, on

Wednesday, the 18th day of June next.

The chair to be taken at TWELVE o'clock noon.
By order of the Board.

U. GARAND,
Cashier.

THE FAIRBAIRN GRATE BAR

Is a plain mechanical device for supplying a sufficient amount of air to the Coal in a Boiler Furnace, so as to consume it and its resultant gases, and use the entire heat product.

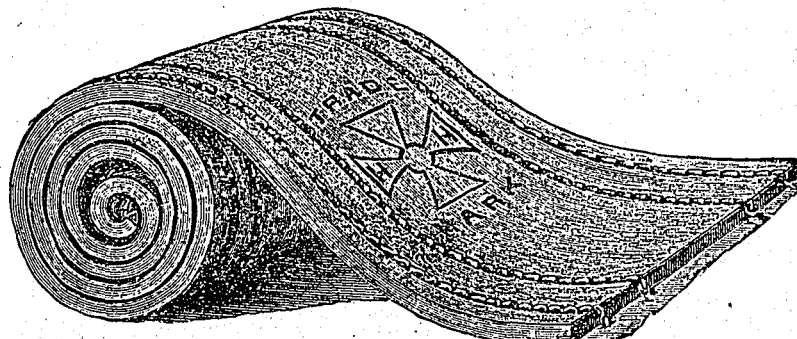
"The Fairbairn Patent Grate Bars have been in constant use in the Canada Sugar Refinery for over a year, and have proved superior to any other. They consume the gases and produce an even fire, bright all round, and make more steam, without an increase of fuel, although we have no means of fixing exact percentage of saving. As they don't heat like other bars, little or no clinker is formed. They show very little wear, and bid fair to last a long time."—The Canada Sugar Refining Company (Limited).

SUBSTANTIALLY CORROBORATED—By Chief Engineer Steamship "Parisian," Montreal Brass Works, R. Mitchell & Co., Herald Printing Company, Bairland Lithographic Company, Great North Western Telegraph Company, Montreal Gas Company, Dominion Tobacco Works, G. J. Lunn & Co., Machinists, Rogers & King, and Witness.

THE FAIRBAIRN MANFG. CO. OF CANADA, No. 4 Corn Exchange.
Send for Circulars. Beware of pretended imitation of ventilation principle.

HARRIS, HEENAN & CO.

Manufacturers of Patent-Stitched Steam-Machine Stretched English Oak Tanned



Leather Belting, Lace Leather, Mill Supplies, etc. 126 Queen St., Montreal.

Spring Extra is quoted at \$4.35 to \$4.40. The demand for Extras is very light. Canadian mills are generally running on part time, owing to the dull market. Patent process flours are quoted at \$5.50 to \$6, and the demand is comparatively better for these. Stock of flour in store on Monday was 2,600 barrels, against 7,930 barrels April 30, 1883, and 6,100 barrels May 1, 1882. *Outmeal* entirely unchanged, ordinary grades quoted, in car lots, at \$4.15 to \$4.20, and granulated at \$4.50. *Cornmeal* quiet and unchanged; car lots are not quoted; lots of 5 to 10 barrels selling at \$3.50 to \$3.60 per barrel. *Bran* is not in active demand, but little offering, quoted at \$14.50 on the track.

GRAIN.—Wheat has been steady, with light receipts. There is no demand except from millers, and that is not brisk, owing to the dull market for flour. Prices have been merely steady, owing to the advance in American markets. The quantity of wheat in farmers' hands is known to be below the average of this season of the year, and below the average quality. Prices 10-day are; for No. 1 Spring \$1.12, No. 2 \$1.10, for No. 2 Fall \$1.10 to \$1.11, and for No. 3 Fall \$1.08. Stocks on Monday last were 192, 792 bushels, against 434,486 bushels April 20, 1883, and 331,195 bushels May 1, 1882. *Barley* scarce, and prices firm at 82c for No. 1, at 76c

FARMERS' LOAN AND SAVINGS COMPANY.

Dividend No. 24.

Notice is hereby given that a Dividend of three and one half per cent. on the capital stock of this Company has this day been declared for the current half year, payable at the Company's Office, 17 Toronto Street, Toronto, on and after Thursday, the 15th day of May next. The transfer books will be closed from the 1st to the 14th May, both days inclusive. By order of the Board. G. S. G. BETHUNE, Sec.-Treas. Toronto, April 24th, 1884.

MONTREAL

City & District Savings Bank.

NOTICE.

The Annual General Meeting of the Stockholders of this Bank will be held at its office, St. James Street, on

TUESDAY, 6th MAY NEXT,

at ONE o'clock p.m., for the reception of the annual report and statements, and the election of Directors.

By order of the Board,

II. BARBEAU,
Manager.

J. WENTWORTH HILL, WAREHOUSEMAN.

STORAGE for all kinds of Merchandise in Bond or Free. **YARDAGE** for Iron, Coal, &c. Office: 48 William St. Montreal, (connected with the Canadian District Telephone Exchange.)

References: J. D. Crawford, Esq., Henry A. Budden, Esq., Messrs. Wm. Dow & Co. Messrs. Henry Chapman & Co. Messrs. J. M. Douglas & Co.

VICTORIA WIRE MILLS.



Best brands Crucible Cast Steel, Siemens-Martin, Bessemer Steel and Charcoal Iron. Malt Kiln Floors, Steel and Iron Wire Cloth Moulders' Riddles and Steel Wire Brushes, Blind, Bed, and Galvanized Fence Staples, Patent Double Pointed Carpet Tacks, Wire Window Guards, and

WIRE WORK OF EVERY DESCRIPTION

Manufactured by
B. GREENING & CO.,

Hamilton, Canada.

for No. 2, and 71c for No. 3. Stocks on Monday were 85,595 bushels against 93,237 bushels April 30, 1883, and 55,071 bushels May 1, 1882. *Oats* in moderate demand and steady at 37c to 38c on the track. *Peas* steady at 70c for No. 2, and 72c for No. 3. Stocks on Monday last were 53,796 bushels against 17,133 bushels April 30, 1883. The total grain in store on Monday, April 28, was 332,483 bushels.

GROCERIES.—Trade is reported without much change in the way of improvement. There has been a pretty free movement of sugar. Teas are reported variously: Young Hyson firm; other lines only steady. Fruits quiet and prices low. Quotations are: *Coffees*, Java, 18c to 25c, Rio 14½c to 15c, Mocha 10c. *Fruit* unchanged, new Valencian 5½c to 6c. *Rice* \$3.62½ to \$3.75. *Sugars*, Porto Rico 6c to 7c, bright to choice 7c to 7 3/8c, Canada refined 7½c to 7¾c, granulated 7½c to 8c, Scotch refined 6c to 7c. *Eggs* unchanged. *Spices* quiet and unchanged. *Fish* very quiet and prices unchanged and steady. *Liquors*, rather quiet and prices unchanged. *Salt* is in demand for finer dairy brands. Fine Liverpool, factory filled, sacks 22½ lbs., \$2.15 to \$2.20, quarter sacks 5½c, in small lots. Canadian barrels \$1.25 in car lots on the track, Liverpool bags, coarse, 60c in large lots.

Dissolution of Partnership.

The partnership of STUART & MACPHERSON was dissolved on the 31st March, 1884. On the adjustment of the partnership affairs, John Stuart has become entitled to the debts owing to the firm, and will collect the same and discharge the liabilities.

JOHN STUART,
T. H. MACPHERSON.

Hamilton, 19th April, 1884.

A. RAMSAY.

ALEX. MANSON.

A. RAMSAY & SON,

Importers of

Paints, Oils, Colors

And Artists' Materials,

English and Belgian Sheet and Polished Plate Glass,

MANUFACTURERS, &c.,

Agents for Wright & Bull, Birmingham; Windsor & Newton, London; Sharratt & Newth, London; Potté Aimé, Paris; Fourcault, Frison & Co., Belgique

Warehouse, 37, 39 & 41 Recollet St.,
Factory, INSPECTOR STREET,

MONTREAL.

C. H. CORDINGLY & CO.

WINE MERCHANTS,

32, 34, 36 & 38 St. Dizier Street,

MONTREAL.

Sole Proprietors of the Trade mark, and
Manufacturers of the celebrated

"John Bull Bitters,"

Prize Medal and Diploma, Exposition Universelle à Paris, 1867. Silver Medals, Provincial Exhibition, 1869, 1870 and 1873.

Also Proprietors of the favorite

"BEAVER BRAND"

6 Year Old Pure Rye Whiskey.

HARDWARE.—It is generally reported that trade has improved, especially in building materials and hardware, in agricultural tools, and there is an improved demand for window glass. These are signs of opening of building operations in the country. Quotations for leading articles are: Rabbit Metal, 7c, 12c, 18c, 20c. Barbed wire fencing 7c to 7½c. *Nails*, cut, 10d to 60d, \$2.85; 8d and 9d, \$3.10; 6d and 7d, \$3.35; 4d and 5d \$3.35; 3d, \$3.85. Am. pattern 4d and 5d, \$3.60; 3d \$4.35. *Copper* quiet and unchanged, sheet 25c to 26c, bar 30c to 33c, ingot 18c. *Pig iron* is dull and prices weak. *Bar iron* is nominally easier; Nova Scotia \$2.50 to \$2.60; ordinary \$1.85 to \$2, hoops and band \$2.50 to \$2.60. *Lead* unchanged. *Lead*, white, \$1.40 to \$1.50. *Glass* under 25 in., \$2, 26 x 40 \$2.10; 41 x 50, \$2.40, 52 x 60 \$2.60. *Tin* bar 26c to 27c. *Zinc*, sheet, 5c to 5½c.

HIDES AND SKINS.—The market is steady and prices firm, unchanged from last week's report. Green hides buying at 7c for cows and 8c for steers, cured hides selling at 8c to 8½c. Sheepskins, green, buying at \$1.15 to \$1.25. Calfskins unchanged.

LEATHER.—Business is not active. Wholesale dealers have been quietly making an effort to advance prices, but the boot and shoe manufacturers have been able to control the situation and there has been no change. A determined

effort on the part of tanners and the wholesale dealers to obtain higher prices would have led to a curtailment of operations by the manufacturers, and would have done more harm than good. Prices are firm, but are not likely to be changed immediately.

PROVISIONS, ETC.—There has been a pretty good trade in jobbing lots during the past week. The greatest number of vessels in the harbor have been fitting out, and supplies have been wanted. Prices have been firm. *Bacon*, long clear, in small lots, selling at 11c, and C. C. at 10c. *Hams* rather quiet, smoked 13½c, pickled 12½c. *Lard* 12c to 12½c. *Pork* \$20.50. *Beef*.—Some lots of 50 barrels have been selling at \$16. *Butter*—choice tub 21c, large rolls 17c to 19c. *Cheese* quiet, and prices not so steady, quoted at 14c to 14½c for choice and 13c for medium. *Eggs* not so plentiful, at 15c to 16c. *Beans* quiet at \$1.75 to \$2 per barrel, according to quality. *Dried Apples* quiet at 9c, evaporated 15c. *Potatoes* easier, considerable quantities coming from N.Y. State sell at 65c to 68c per bag. *Onions* firm at \$3 per barrel. *Apples* quiet, car lots of choice fruit nominal at \$3.75. *Hoops* very quiet and prices unchanged, selling at 24c to 25c for choice, and 20c to 22c for ordinary. *Tallow* unchanged, buying at 3½c for rough and 6½c for rendered.

R. Henry Holland & Co.,

WHOLESALE

Importers of

Jewellery,

(EUROPEAN AND AMERICAN FANCY.)

Toys, Vases, Dolls, Baskets, Pipes,
Cutlery, Purses, Combs, Brushes,
and Small Wares.

NEW ADDRESS,

266 & 268 St. Paul St., 107, 109, & 111 Commissioners St.

GRATEFUL—COMFORTING.

EPPS'S COCOA.

BREAKFAST.

"By a thorough knowledge of the natural laws which govern the operations of digestion and nutrition, and by a careful application of the fine properties of well-selected Cocoa, Mr. Epps has provided our breakfast tables with a delicately flavored beverage which may save us many heavy doctors' bills. It is by the judicious use of such articles of diet that a constitution may be gradually built up until strong enough to resist every tendency of disease. Hundreds of subtle maladies are floating around us ready to attack wherever there is a weak point. We may escape many a fatal shaft by keeping ourselves well fortified with pure blood and a properly nourished frame."—*Civil Service Gazette.*

Made simply with boiling water or milk. Sold only in Packets by Grocers, labelled thus:
JAMES EPPS & Co., Homœopathic Chemists,
London, England.

Sole agent for Canada: C. E. COLSON, MONTREAL.

LONDON

STEEL WORKS CO.

LONDON, ONTARIO.

CRUCIBLE CAST STEEL.

Bar Steel - Flats and Rounds

Coil Springs, Railway and Machinery

Steel Castings, Cranks, Dies, &c.

Bar Iron - Best Qualities

THOS. MUIR, Manager.

Alex. McArthur & Co., Manufacturers of "Black Diamond" Brand of Tanned Felt. Agents for Gore Paper Mill. Coal Tar, Roofing Pitch, Dry Felt, Sheathing, Carpet Felt, Colored and White Printing Papers, Manilla Brown, Grey and Straw Wrapping Papers, Paper Bags, Twines, Flour Sacks, Straw Board, Match Paper, Blotting Paper, Music Paper and General Paper Stock, special sizes and weights made to order
Factory, 65 MCGILL STREET. Warehouse and Office, 411 ST. PAUL STREET, MONTREAL.



TENDERS.

TENDERS will be received by this Department at Ottawa, up to the 30th instant, for the buoyage of the Richelieu River and Rivière des Prairies. Printed forms of Tender and any information required can be procured at the Office of the Harbour Commissioners, Montreal, and from the Harbour Masters at St. Johns and Sorel.

WM. SMITH,

Deputy Minister of
Marine and Fisheries

Department of Marine and Fisheries,
Ottawa, 18th April, 1884.

OSTELL & CO.,

Importers of

FISHING TACKLE

Needles and General Smallwares,

Dealers in all kinds of

SPORTING GOODS

For Summer and Winter,

414 St. Paul Street, Montreal.

J. S. MAYO,

Importer and Manufacturer of

OILS

OF EVERY DESCRIPTION,

9 COMMON STREET,

MONTREAL.

SPECIAL NOTICES.

*** NEW BELTING.**—Messrs. Harris, Heenan & Co., Queen street, this city, are introducing to the notice of manufacturers in Canada, the "Cross Patent Sewed Leather Belting," illustrated on another page, which is claimed to be exceptionally strong, durable and economical, owing to the compression of the stitches upon the leather and the lock-stitched wax-thread used in its preparation. Messrs. Harris, Heenan & Co., who have the sole right to manufacture this Belting in Canada, say they "guarantee it to transmit one quarter more power and to last fully twice as long as a riveted belt." Send for catalogue.

ROOFING, ETC.—Joseph James & Co., this city, have completed their contract for roofing the magnificent residence of Mr. R. B. Angus, of the Canadian Pacific Railway, Drummond street. This is another testimony to the superiority of the Acinolite Roofing. The firm have the also constructed conservatory and forcing house, attached to the above residence, of galvanized iron, the only ones of the kind in Montreal, although sheet metal is employed for the best structures of the sort in Europe.

SAILS. THOMAS SONNE,
Tents for sale or hire.
Fishing and Shooting **TENTS** a specialty, Sailmaker and Tarpaulin Manufacturer; Yacht **SAILS** and Wagon Covers. Grain Bags for sale or hire. For sale Denim and Cottage Canvas. 177 & 179 Commissioners Street, Montreal.

A. A. WILSON & CO.

219 to 223 ST. PAUL STREET,

Corner Jacques Cartier Square,

PAINT. Star Gloss Rubber Paint, ready for the brush. Patented 16th June, 1875.

Fire and Water Proof, Diploma obtained in Ottawa 1874, Montreal in 1880 and 1883, over all competitors. 1 gallon of the Star Gloss Rubber Paint will cover on single 150 to 200 ft. per gallon, on iron or tin 500 to 800 ft.

Color Black, \$1.00; Brown, \$1.10; Cherry, \$1.25; (Colours) Gray, Drab, Yellow, Blue, Slate and any other colors at \$2.00 per gallon, imp. measure. All the above colors will cover 500 ft. on small board (planes). This Paint is warranted to give the best of satisfaction, and if not as it is represented, money will be refunded, this paint follows the temperature of the weather; if the weather is cold it will contract, and if warm it will expand, so the air cannot penetrate through, and it will stand permanent for years; it can be applied on brick, iron, boats, in fact, everything that paint is required on.

SAILS, TENTS, AWNINGS, &c.—Mr. Thos. Sonne of this city has special facilities for sail, tent, awning, tarpaulin and waggon cover manufacturing; Yacht sails a specialty. He also keeps grain bags for sale or hire.

RUBBER PAINT.—As will be seen by the advertisement elsewhere, the Star Gloss Rubber Paint, manufactured by Mr. A. A. Wilson, has obtained several diplomas for quality, as being all that it is represented to be by the manufacturer. Mr. Wilson shows numerous testimonials from leading building firms of Montreal testifying to this effect. There is a large proportion of rubber used in the manufacture of this paint, and it is guaranteed water and fire proof.

It is some six years since Mr. Geo. McGarry engaged in curing hams and bacon in this city. He was at that time a grocer in St. Antoine st., but the quality of the hams extended that trade to such proportion that he was obliged to give up the grocery, and devote his whole attention to the cured meats business. As his advertisement elsewhere shows he keeps a complete stock of these goods, viz., hams, rolled and spiced bacon, beef tongues, etc., and their quality is such that his trade is steadily advancing.

LACE Curtain Stretchers, New
Ment Choppers, Carpet Sweepers,
Fine Cutlery, and Fine Locks,
Specialties in Hardware.
L. J. A. SURVEYER,
Sole Agent,
188 Notre Dame Street, Montreal.
Opposite Court House.

HEADQUARTERS
FOR
WOOD BUTTER PLATES.
WALTER WOODS,
HAMILTON,
ONT

CARSLEY & CO.

SPRING 1884

We call the attention of the trade this season specially to the following lines, which will be found well worthy of inspection and very complete in assortment.

DRESS GOODS,
British and Continental.

SILKS,
Black and Colored.

SILKS,
Checked, Striped and Broche.

BLACK CASHMERES,
Special Value.

LADIES' & CHILDREN'S HOSIERY,
Large assortment and Select line, Plain and Fancy.

GENTS' FURNISHINGS,
Full lines.

NEW BRACES, BUTTONS AND TRIMMINGS.

KID GLOVES,
LISLE GLOVES,
SILK GLOVES.

LACES & LACE GOODS,
Large Variety and Special lines.

CARSLEY & CO.,

951 FIRE-PROOF CHAMPION
Engines built since 1877.



WATEROUS ENGINE WORKS CO., BRANTFORD, CANADA.

Call at our Works, examine material and mode of construction, and testify. We test an engine every day.

Over 40 finished engines in stock to choose from, 12, 16 and 20 horse power; Portable Saw-mills, Grist Mills, Shingle Machinery and Choppers.

Send for Illustrated Catalogue, mention this paper.

WATEROUS ENGINE WORKS CO., Brantford, Can.,

Bought by
FARMERS, THRESHERS,
STOCK RAISERS,
Ranche Cos.
THE FAVORITE EVERYWHERE.
No Fires. No Explosion.
None Returned.

Most efficient, economical and durable, most simple and easily managed. Greatest care, and best material, experience can suggest used in their construction.

GET AN ESTIMATE
FOR YOUR
Book and Job
PRINTING,
Letter Press Binding
AND
BLANK ACCOUNT BOOKS,
FROM
JOHN LOVELL & SON,
23 & 25 ST. NICHOLAS ST.,
Montreal.

Wm. H. JONES, Engraver,
Press Tool Maker,
Dye Sinker, Jewellers' Tools,
Stamping, Piercing, &c., &c.
Manufacturer personally and on the premises of
Embossing Dies, Brass and Steel Stamps, Burning
Brands, India Rubber Stamps, Stencil Plates, Door
Plates, Seals, Dating Machines, Endorsing Presses;
Chaser and General Fancy Worker in Brass, Iron &
Steel. One trial only is asked.
771 CRAIG STREET, MONTREAL.
N. B.—Bookbinders' Tools a speciality.

COBBAN & CO. 455 St. Paul St.,
IMPORTERS AND
MANUFACTURERS' AGENTS.
Mouldings, Frames, Looking Glasses
and Mirror Plates.
Photographic Stock Dealers. Wholesale only.

IRVING & SUTHERLAND,
IMPORTERS OF
Railway, Machinists' and Mill Supplies,
OILS, PAINTS, Etc.
Agents for Dominion Paint Co., Toronto; H. B.
Nowhall Manufacturing Co., New York; Hockley
Bolt, Nut and Rivet Works, England; Handyside
& Co., Celebrated Boiler Purger.
17 St. Peter Street,
MONTREAL.

HUDON, HEBERT & CO.,
(Successors to J. Hudon & Co.)
Importers of Groceries, Wines, Liquors and
Provisions, wholesale. Sole agents in Montreal for
the Portland Kerosene Oil Co., also for the
CELEBRATED SOAP
"Death on Dirt."
Nos. 304 and 306 St. Paul St.,
MONTREAL.

We are prepared to furnish the trade, wholesale
and retail, with this celebrated soap, "Death on
Dirt," and we recommend it to the trade in general.

Insurance.
LIVERPOOL & LONDON & GLOBE
INSURANCE COMPANY.
LIFE AND FIRE.
Invested Funds - \$30,500,000
Funds Invested in Canada - \$300,000
Security, Prompt Payment and Liberality in the ad-
justment of Losses are the prominent Features of this
Company.
CANADA BOARD OF DIRECTORS:
HON. HENRY STARNES, Chairman,
THOMAS GRANT, Esq., Dep.-Chairman.
THEODORE HART, Esq. ANGUS C. HOOPER, Esq.
EDWARD J. BARBEAU, Esq.
G. F. C. SMITH, Resident Secretary
Medical Referee—D. C. MACGILLIVRAY, Esq., M.D.
Standing Counsel—THE HON. WM. BADGLEY.
Agencies Established Throughout Canada.
HEAD OFFICE, CANADA BRANCH,
MONTREAL.

TELEPHONIC
Canada Head Office:
89 St. Francois Xavier St.,
MONTREAL.
Toronto Office:
9 Victoria Street.
COMMUNICATION.
AGENTS WANTED. LONDON & TORONTO

W. H. STOREY & SON,
GLOVE Manufacturers,
ACTON, ONT.
Sole Manufacturers for the Dominion of "Pat
Napin Tanned Buck Gloves" warranted. None
Genuine unless stamped "W. H. Storey & Son."

Preston Mineral Baths and Summer Resort,
PRESTON, ONT.
EXPERIENCE has proved that the continuous
use of the water with which the Preston Mineral
Baths are supplied, used internally and externally
is of great benefit to invalids suffering from Gout,
Nervous Debility, Diseases of the Stomach, Liver
and Kidneys, but more especially Skin Diseases.
Sufferers from Rheumatism will find that using
these waters will almost always effect a cure.
Stage Line between Preston and Berlin meets G.
W. R. and G. T. R. Trains.
C. KRESS, DR. MULLOY,
Proprietor. Consulting Physician.

TELLIER, ROTHWELL & CO.,
Successors to CHAS. MARTIN & CO.,
Manufacturers of
Laundry Blues and Stove Polishes,
Importers of
Colours, Bronze-Powders, Gold, Silver and Metal
Leafs, Glues, Gelatines, Aniline dyes, Tin-foil,
Metallic Capsules, Belgium Sulphur, Essen-
tial Oils, &c.
Sole Proprietors for the Celebrated
CARDINAL FOOD,
24 ST. PETER STREET, MONTREAL.

Insurance.
BRITISH EMPIRE
MUTUAL LIFE
Assurance Co. of London, Eng.
ESTABLISHED 1847.
CANADIAN
Head Office, - Montreal.
See Reports and opinions of the
press as to the prosperity enjoyed,
and progress made by the Company.
APPLICATIONS FOR AGENCIES INVITED.
ALF. H. ELLIS,
General Agent, Province Quebec.
Accumulated Funds . . \$4,500,000
Annual Income, 800,000
Canadian Investments, . . 450,000
Claims and Bonuses paid, 8,000,000
Canadian Deposit, 100,000
F. STANCLIFFE,
GENERAL MANAGER.

FRED. CARSTENS, Manufacturer of
Morocco, Satin
and VELVET CASES, and Trays of every descrip-
tion, for Jewellery, Watches, Silverware, &c.
301 Notre Dame St., Montreal.
Names marked on Books, Albums, Travelling Bags,
Pocket-books, Silks, Satins, Velvets, Picture Frames
and Fancy Goods of all kinds, &c.

Crawford House
WINDSOR, Ont.
NEW MANAGEMENT.
NEW FURNITURE.
ENTIRELY REFITTED.
GOOD SAMPLE ROOMS.
H. D. LENTZY & CO., Proprietors.

W. Taylor Lindsay & Co.,
IMPORTERS OF
STAPLE AND
Fancy Dry Goods
SMALL WARES, &c.,
18 LEMOINE STREET,
Foot of St Helen St., **MONTREAL.**

SURETYSHIP.

THE GUARANTEE CO.

Of North America.

Capital Authorized, . . . \$1,000,000
 Paid up in Cash (no notes), . . . 300,000
 Assets Resources over . . . 775,000
 * 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 over nineteen years ago, and has since actively and successfully conducted the business to the satisfaction of its clients.

Over \$180,000 have been paid in Claims to Employers.

President—SIR ALEXANDER T. GALT, G.C.M.G.
 Vice-President . . . THE HON. JAMES FERRIER
 Managing Director . . . EDWARD RAWLINGS.
 Secretary—JAMES GRANT.

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.

ENVELOPES

Stamped in RELIEF COLORS,
 NO CHARGE FOR DIES.

GEORGE BISHOP & CO.,
 69 ST. JAMES ST., MONTREAL.

HUGH LAVERTY,

37 Wellington St., Montreal, Canada,

Dealer in and Manufacturer of

Cattle Head Ropes, Horse Covers, Tarpanlines

And WACCON COVERS,

A LARGE SUPPLY CONSTANTLY ON HAND:
 Orders solicited. Lowest Prices.

J. A. I. CRAIG,

PROPRIETOR ST. BONAVENTURE

FURNITURE FACTORY.

Wholesale Manufacturer of

Chamber & Dining Room Suites
 OF EVERY DESCRIPTION.

The largest Wholesale Factory in the Dominion.
 473 to 483 ST. JAMES ST. WEST, MONTREAL.

HAMS, BEEF TONGUE, BACON.

GEO. McGARRY, Provision Merchant
 94 Foundling St.,
 South Side St. Ann's Market, MONTREAL.

BUTTER, CHEESE, EGGS, ETC.

STOCKS AND BONDS.

NAME.	Par Value	Capital Subscribed.	Capital paid-up.	Rest.	Div. last 6 Ms.	Per Cent Prices May 1.	Cash Value per Sh.
British North America . . .	\$ 243	\$ 4,866,666	\$ 4,866,666	889,718	3	115 117	279 45
Can. Bank of Commerce . . .	50	6,000,000	6,000,000	1,000,000	4	122 123	61 25
Central Bank . . .	100	1,000,000	500,000	500,000	4		
Comme'l Bank (N.S.) . . .	40	500,000	260,000	78,060	4		
Dominion Bank . . .	50	1,500,000	1,700,000	850,000	5	188 188 1/2	94 00
Du People . . .	50	1,600,000	1,600,000	240,000	2 1/2	62 65	31 00
Eastern Townships . . .	50	1,500,000	1,446,142	350,000	3 1/2	113	56 50
Federal Bank . . .	100	2,966,800	2,950,210	1,500,000	5	125 126 1/2	125 50
Halifax Banking Co . . .	20	500,000	500,000	35,000	3		
Hamilton . . .	100	1,000,000	982,389	200,000	3 1/2	114	114 00
Hechelaga . . .	100	723,300	704,940	50,000	3	65	55 00
Imperial Bank of Can . . .	100	1,300,000	1,300,000	650,000	4	133 134 1/2	133 50
Jacques Cartier . . .	25	500,000	500,000	14,000	3 1/2	85 95	21 25
London . . .	100	1,000,000	1,083,985	50,000	4		
Maritime . . .	100	686,000	686,000	0	4	40 45	40 00
Merchants' Bank of Can . . .	100	5,700,000	5,700,000	1,150,000	3 1/2	110 110 1/2	110 25
Molson Bank . . .	50	2,000,000	2,000,000	500,000	4	117 1/2	68 75
Montreal . . .	200	12,000,000	12,000,000	5,750,000	5	190 1/2	381 00
Nationale . . .	50	2,000,000	2,000,000	150,000	4	70 1/2	35 12 1/2
New Brunswick . . .	100	1,000,000	1,000,000	400,000	4		
Nova Scotia . . .	100	1,000,000	1,000,000	400,000	4		
Ontario Bank . . .	100	1,500,000	1,500,000	335,000	3	104 105	104 00
Ottawa . . .	100	1,000,000	993,263	110,000	3		
People's of Halifax . . .	20	800,000	600,000	50,000	3		
People's Bank of N.B. . . .	50	500,000	150,000	0	3		
Pictou Bank . . .	40	500,000	200,000	60,000	3 1/2	110	110 00
Quebec Bank . . .	100	2,500,000	2,500,000	325,000	3 1/2		
St. Stephen's Bank . . .	100	200,000	200,000	50,000	4		
Standard . . .	50	800,700	783,005	140,000	3 1/2	100 110	54 50
Toronto . . .	100	2,000,000	2,000,000	1,000,000	4	180 181	180 00
Union Bank (Halifax) . . .	100	1,000,000	500,000	80,000	3		
Union Bank of L. C. . . .	100	2,000,000	2,000,000	30,000	2 1/2	70	70 00
Union Bank (P.E.I.) . . .	100	500,000	500,000	0	3 1/2		
Ville Marie . . .	100	500,000	500,000	20,000	3 1/2	94 100	94 00
Yarmouth . . .	100	400,000	383,970	20,000	4		
Agrie Sav. and Loan Co . . .	50	600,000	578,313	67,000	4		
Bran L. Loan and Sav. Co. . .	50	130,000	121,000	6,000	3 1/2		
Brit. Can. Loan and Inv. Co . .	100	1,350,000	267,066	27,000	3	103 1/2	103 50
Brit. Mortg. Loan Co . . .	100	450,000	181,313	127,000	3 1/2		
Building and Loan Assoc . . .	25	750,000	747,574	68,000	3	195 196	26 25
Canada Colton Co . . .	100	750,000	697,900	0	4	40 50	40 00
Canada Landed Credit Co . . .	50	1,500,000	663,990	125,000	4	123	61 50
Can. Perm. Loan and Sav. . . .	50	3,000,000	2,200,000	1,100,000	6 1/2	215 216	107 50
Can. Sav. and Loan Co . . .	50	700,000	650,410	120,000	4	120 124	60 00
Dominion Sav. and Inv. Co . . .	50	1,000,000	868,840	149,000	4	115	57 50
Dominion Telegraph Co . . .	50	1,000,000	1,000,000	0	3	86 90	43 00
Dundas Colton Co . . .	100	500,000	500,000	0	4	60	60 00
English Loan Co . . .	100	2,044,100	295,847	8 50 1/2	4		
Farmer's Loan and Sav. Co . .	50	1,057,250	611,430	75,837	4	117 1/2	58 75
Freehold Loan and Sav. Co . .	100	1,050,400	690,080	261,500	5	166 1/2	166 50
Hamilton Prov. and Loan . . .	100	1,500,000	1,100,000	110,000	4	122	122 00
Home Sav. and Loan Co . . .	100	1,000,000	103,000	30,000	3 1/2		
Hudson Colton Co . . .	100	2,000,000	850,000	0	4	70	70 00
Huron & Erie Loan Soc . . .	50	1,000,000	1,000,150	320,000	5	160	80 00
Huron & Lambton Loan Co . .	50	350,000	230,000	32,000	4		
Imperial Loan and Inv. Co . . .	100	623,850	621,704	85,000	3 1/2	110 111	110 00
Landed Banking and Loan . . .	50	700,000	310,977	20,000	3		
Land & Can. Loan and Ag . . .	50	4,000,000	500,000	240,000	5	130 1/2	69 75
London Loan Co . . .	50	650,700	464,519	45,000	4	116 118	58 00
Lowd. and Ont. Inv. Co . . .	100	2,000,000	400,000	50,000	3 1/2	113	113 00
Manitoba Inv. Assoc . . .	100	400,000	100,000	3,000	4		
Manitoba Loan . . .	100	518,000	0	0	5	118	118 00
Montreal Telegraph Co . . .	40	2,000,000	2,000,000	0	4	110 111 1/2	44 20
Montreal City Gas Co . . .	40	2,000,000	1,876,752	0	6	178 178 1/2	71 20
Montreal City Pass. Ry. Co . . .	50	600,000	600,000	0	4	116 119	58 00
Montreal Colton Co . . .	100	794,000	794,000	0	7	50	50 00
Montreal Building Assoc . . .	50	300,000	300,000	0	0	70 74	35 00
Montreal Loan and Mortg . . .	50	1,000,000	832,812	106,000	3 1/2	54	27 00
National Investment Co . . .	100	1,460,000	292,000	15,000	3 1/2	107	107 00
N. S. Sugar Refinery . . .	100	0	0	0	4		
Ont. Indus. Loan and Inv . . .	50	308,900	84,735	20,000	4		
Ont. Inv. Assoc . . .	50	2,650,000	1,871,859	500,000	4	126	63 00
Ont. Loan and Deb. Co . . .	50	1,000,000	1,000,000	226,009	4	124 120	62 00
People's Loan and Deb. Co . . .	50	500,000	487,048	42,000	3 1/2	105	52 50
Real Est. Loan and Deb. Co . .	50	500,000	346,213	0	3		
Richelieu and Ont. Nav. Co . .	100	1,619,000	1,619,000	0	3	61 1/2 62	61 75
Royal Loan and Sav. Co . . .	50	400,000	299,603	24,000	4	126	63 00
Starr Mfg Co., Halifax . . .	100	0	0	0	6	59 50 1/2	59 00
Toronto City Gas Co . . .	50	800,000	800,000	0	2 1/2	134 x.d	67 00
Union Loan and Sav. Co . . .	50	600,000	575,000	160,000	4	125	62 50
Western Can. Loan and Sav . . .	50	2,000,000	1,200,000	670,000	5	186	93 00

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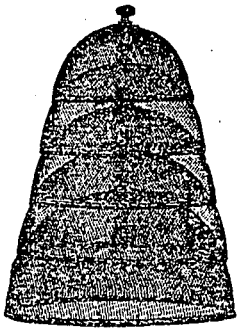
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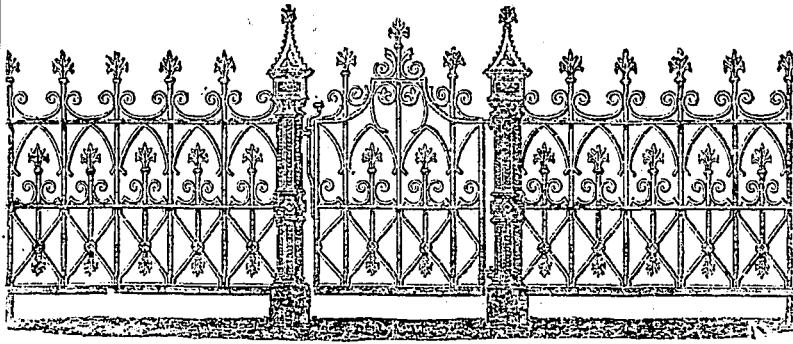
DETROIT, MICH.

WINDSOR, ONT.

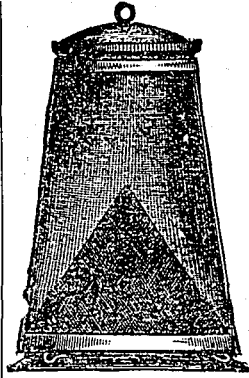
CHICAGO, ILL.



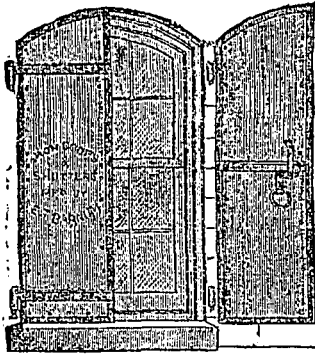
Wire Dish Covers.



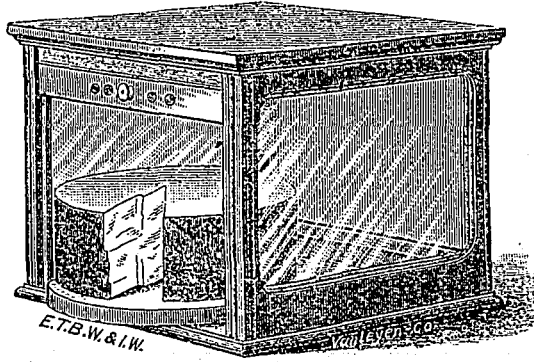
WROUGHT IRON FENCING.



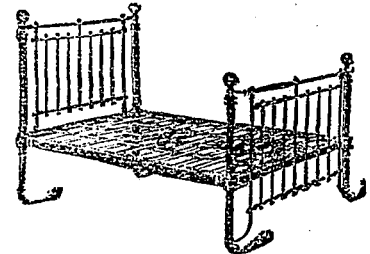
FLY TRAPS.



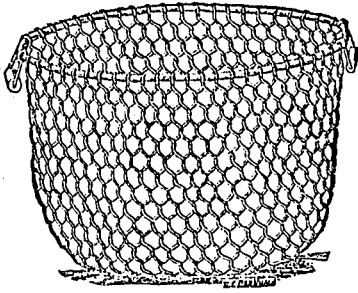
Fire Proof Iron Shutters.



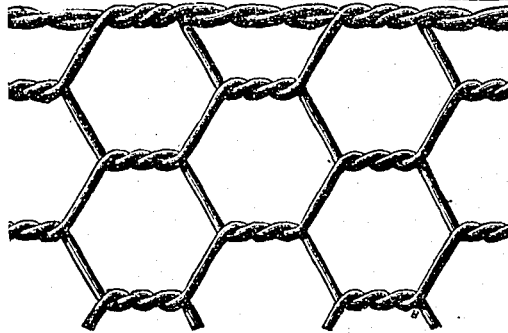
CHEESE SAFES FOR GROCERS.



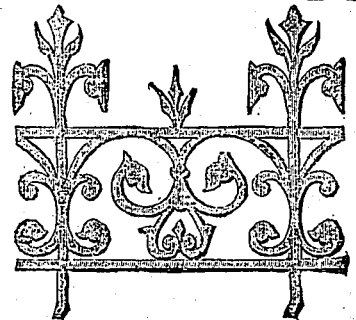
Iron Bedsteads.



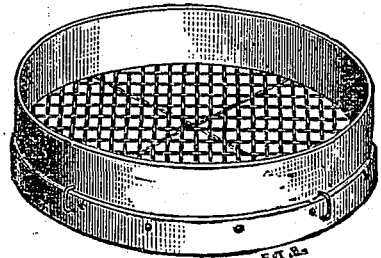
WIRE BASKETS.



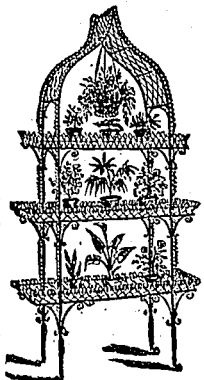
GALVANISED POULTRY NETTING.



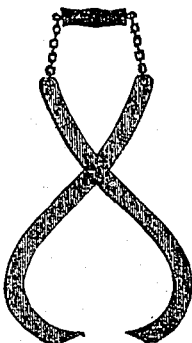
ROOF CRESTING.



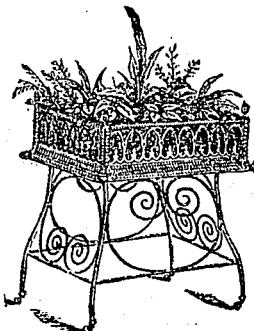
Riddles and Sieves.



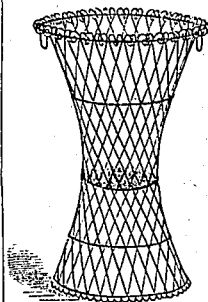
Flower Pot Stand.



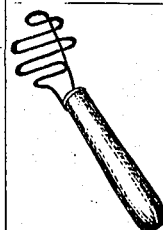
Ice Tongs.



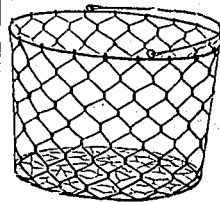
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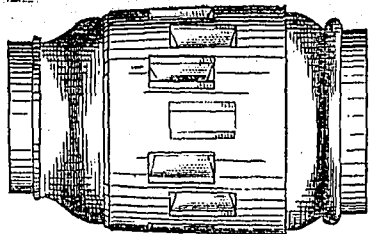
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Name of Article:		Wholesale.	Name of Article.		Wholesale.	Name of Article.		Wholesale.	Name of Article.		Wholesale.		
		\$ c. \$ c.	Grain.		\$ c. \$ c.	Name of Article.		Wholesale.	Leather (at 6 months.)		\$ c. \$ c.		
Boots and Shoes.													
Men's Thick Boots Wax...	2 15	3 00	Canada White, No. 2...		1 14	1 16	Casing, Box, Shook:		\$ c. \$ c.	No. 1, B. A. Sole.....		0 26	0 25
" Split	1 30	2 25	" Red Winter "...		1 19	1 21	1 1/2 in. to 2 1/2 " "		4 65	No. 2, B. A. Sole.....		0 23	0 28
" Kip Boots.....	2 50	3 23	" Spring No. 2.....		1 16	1 18	2 1/2 in. to 3 1/2 " "		3 90	No. 1 Ordinary Sole.....		0 24	0 25
" Kip Brogans.....	2 80	3 75	White Michigan No. 1..		0 00	0 00	3 in. to 4 1/2 " "		8 15	No. 2		0 22	0 23
" Split do.....	1 20	1 40	Red Winter, No 2 Toledo.		0 00	0 00	Cut Spikes, all sizes.....		2 90	Buffalo Sole, No. 1.....		0 21	0 22
" Split Buff Congress.	0 75	1 00	Spring, Chicago No. 2..		1 01	1 02	Finishing Nails:		5 30	China " No. 1.....		0 19	0 20
" Split Buff & Pebbled Bala.	1 40	2 40	Spring, Milwaukee No. 2.		1 02	1 03	1 in. to 1 1/2 in. p. 100 lb. kg		4 30	" " No. 2.....		0 22	0 23
" Buff & Pebbled Bala.	1 60	3 00	Ontario.....		0 40	0 41	2 in. and up		3 70	Zanzibar, No. 1.....		0 21	0 23
" Split.....	1 00	1 40	Peas..... per 66 lbs.		0 65	0 65	Tobacco Box Nails:		4 70	" No. 2.....		0 21	0 23
Wom's Pebbled & Buff Bala	1 00	1 50	Barley.....		0 65	0 95	1 1/2 in. & 1 1/4 in. p. 100 lb kg		3 60	Slaughter, No. 1.....		0 25	0 28
" Split Bala.....	0 80	1 10	Corn in bond.....		0 63	0 64	2 1/2 " 2 " " "		3 30	Harness.....		0 25	0 32
" Prunella do.....	0 40	1 25	Flax Seed, prime.....		0 00	0 00	2 1/2 " 3 " " "		3 30	Upper Heavy.....		0 23	0 36
" Inferior do.....	0 45	0 50					Nett 30 days or 7 p.c. 4 mos.			Light.....		0 35	0 38
" Cong. do.....	0 60	1 25					These terms apply to all			Grained Uppr.....		0 24	0 37
" Buskins. do.....	0 60	1 00					the above nails.			Scotch Grain.....		0 37	0 42
Misses' Pebbled & Buff Bala	0 85	1 35					Clinch and Heavy Clinch:			Kip Skins, French.....		0 75	0 95
" Split Bala.....	0 75	0 90					1 and 1 1/2 in. per lb.....		0 08	English.....		0 65	0 75
" Prunella do.....	0 60	1 00					2 " 2 1/2 " " "		0 07	Canada, Kip.....		0 70	0 80
" Cong. do.....	0 60	0 70					2 1/2, 2 3/4, 3 in. and up.....		0 06	Hemlock Calif.....		0 65	0 65
Childs' Pebbled & Buff Bala	0 60	1 10					Flat & Sharp pres'd N's:			French Calif.....		1 05	1 40
" Split Bala.....	0 50	0 60					1 and 1 1/2 in. per lb.....		0 10	Splits, Light & Medium.		0 22	0 27
" Prunella do.....	0 50	0 75					1 1/2 " 1 1/4 " " "		0 09	" Heavy.....		0 21	0 24
Infants' Cacks, doz.....	2 50	6 00					2 " 2 1/2 " " "		0 08	" Small.....		0 18	0 21
Dairy Produce.													
Creamery, fine to choice..	0 00	0 00					3 in. and up		0 06	Leather Board, Canada.		0 08	0 12
Townships, new.....	0 22	0 24					Horse Nails: 7 lb. size.		0 22	Enamelled Cow, per ft.		0 15	0 16
" Do old.....	0 15	0 19					" 8 lb. " "		0 21	Patent.....		0 15	0 16
Brookville, new.....	0 10	0 22					" 9 lb. " "		0 20	Pebble Grain.....		0 11	0 15
" Do old.....	0 15	0 18					" P. & F. Bright.		0 22	B. Calif.....		0 18	0 22
Morrisburg, new.....	0 20	0 22					5 1/2 to 60 p.c. dis.		3 90	Brush (Cow) Kid.....		0 13	0 16
" Do old.....	0 15	0 18					Horse Shoes.....			Buff.....		0 14	0 16
Western Dairy, new.....	0 13	0 20					Terms, 4 mos. or 5 p.c. cash			Russetts, Light.....		0 35	0 40
" old.....	0 12	0 16					or 30 days.			" Heavy.....		0 30	0 35
Cheese, choice.....	0 12	0 13					Aves sk. & ds.—25 to 30 dis.		11 00	" No. 2.....		0 20	0 25
" Good.....	0 11	0 12					Galvanized Iron: No. 24.....		0 06	Saddlers'.....		7 50	9 00
Drugs & Chemicals.													
Aloe Caps.....	0 16	0 18					" No. 25.....		0 06				
Alum.....	1 75	1 90					" No. 28.....		0 07				
Borax xtls.....	0 12	0 14					Pig Iron: Siemens No. 1.....		20 00				
Bleaching Powder.....	2 50	2 75					Coldness.....		21 00				
Brimstone.....	2 25	2 50					Calders.....		0 00				
Castor Oil.....	0 90	1 10					Langdon.....		20 75				
Caustic Soda.....	2 50	2 75					Summerlee.....		20 00				
Cream Tartar.....	0 35	0 37					Gartshrie.....		0 00				
Epsom Salts.....	1 25	1 40					Carnbroe.....		19 00				
Extract Logwood, best	0 09	0 10					Eglington.....		0 00				
" ordinary.....	0 08	0 09					Hematite.....		22 50				
Indigo Madras.....	0 70	1 00					Bar Iron,—per 100 lbs.....		1 80				
Madder, best	0 12	0 13					Best Reheued.....		2 10				
" ordinary.....	0 08	0 09					Siemens.....		2 20				
Opium.....	4 00	4 25					Swedes.....		4 25				
Oxalic Acid.....	0 14	0 15					Sheet Iron to No. 20.....		2 50				
Phosphorus.....	0 75	0 90					Boiler Plates.....		2 50				
Potash Iodide.....	1 80	2 00					Boiler.....		0 00				
Quinine.....	1 50	1 75					Hoops and Bands.....		2 25				
Soda Ash.....	1 75	2 00					Canada Plates: Hatton.....		0 00				
Soda Bicarb.....	2 50	2 60					Penn. and W. F. & Co.....		3 10				
Sul Soda.....	1 10	1 20					Iron Wire: No. 6, p. 63 lbs.		0 00				
Tartaric Acid.....	0 55	0 60					" No. 9.....		0 00				
Citric Acid.....	0 60	0 70					" No. 12.....		0 00				
Camphor Eng. Ref.....	0 38	0 38					" No. 16.....		0 00				
" Am. Ref.....	0 33	0 35					Wro't Iron pipe 65 to 67 dis.		0 12				
Gum Arabic, per lb.....	0 30	0 60					Steel, cast per lb.....		3 25				
" Traj.....	0 45	0 90					" Spring 100 " "		3 25				
Coppers per 100 lbs.....	0 95	1 00					" Tire.....		3 25				
Blue Vitriol.....	0 50	0 07					" Sleigh Shoe.....		2 50				
Potash Bichromate.....	0 09	0 10					" Blister, p lb.....		0 08				
Dry Goods.													
(See Manuf's of Cotton.)													
FISH.													
Cape Breton Herrings.....	0 00	0 00					Tin Plate: IC Coke.....		4 35				
Mackerel No. 1.....	0 00	0 00					IX.....		4 90				
Green Cod No. 1.....	0 00	0 00					IXX.....		6 75				
" No. 2.....	0 00	0 00					DC.....		8 50				
Dry.....	5 00	5 25					DX.....		0 00				
N. Shore Salmon No. 1.....	20 00	0 00					DXX.....		0 00				
Brit. Col.....	16 00	16 50					Russ. Sheet Iron.....		0 10				
Oysters.....	0 00	0 00					Anchors, per lb.....		4 75				
Flour.													
Superior Extra.....	5 45	5 50					Lion & Crown, Tin'd Sheets		24 gauge.....				
Extra Superfine.....	5 15	5 17 1/2					Lead & Pig, per 100 lbs.....		3 75				
Strong Bakers.....	5 25	5 50					Sheet " " "		4 00				
Do American.....	5 45	5 55					Shot " " "		0 09				
Fancy.....	4 90	5 00					Lead Pipe, per 100 lbs.....		5 50				
Spring Extra.....	4 05	4 75					Zinc Sheet, lb.....		4 75				
Superfine.....	4 50	4 35					Powder: Canada Blasting.....		3 50				
Fine.....	3 60	3 70					F. F. to F. F. F.....		4 75				
Middlings.....	3 20	3 30					Barbed wire, per lb.....		0 07				
Pollards.....	3 20	3 25					Hides and Skins.						
Ont. Bags.....	1 90	2 00					Green Hides, insp.						
City Bags.....	2 60	2 60					No. 1, p. 100 lbs.....		0 00				
Onmeal.....	4 60	4 60					No. 2.....		0 00				
Cornmeal.....	3 25	3 40					No. 3.....		0 00				
Bran, per ton.....	18 00	16 50					Hamilton, No. 1.....		9 00				
Shorts do.....	18 00	20 00					" 2.....		8 00				
Hardware.													
Tin: Block, L & F per l.....													
do Straits.....													
Grain.....													
Copper: Ingot.....													
Sheet.....													
Cut Nails, Net Cash.....													
Hot Cut Am. or Can. Pat'n													
3 in. and above " "													
2 1/2 & 2 3/4 ins. " "													
1 1/2 & 1 3/4 ins. " "													
1 1/2 ins. Am. " "													
1 1/2 & 1 3/4 Cold Cut, Can. " "													
1 1/2 ins. " "													
3 in. and above " "													
2 1/2 & 2 3/4 ins. " "													
1 1/2 & 1 3/4 ins. " "													
1 1/2 ins. " "													
1 1/2 & 1 3/4 Cold Cut, Can. " "													
1 1/2 ins. " "													
Hides and Skins.													
Green Hides, insp.													
No. 1, p. 100 lbs.....													
No. 2.....													
No. 3.....													
Hamilton, No. 1.....													
" 2.....													
Toronto, " 1.....													
" 2.....													
Western Buff, No. 1.....													
" 2.....													
Western Skins.....													
Dry Salted, No. 1.....													
" 2.....													
Western Steers.....													
Lamb & Sheepskins, each													
Califskins, per lb.....													
Manuf's of Cotton.													
Mohelaga.													
(Brown Sheeting).—A.....													
B.....													
G.....													
H.....													
HH.....													
DD.....													
HHH.....													
XX.....													
XXX.....													
W.....													
MR.....													
X 36 Twill.....													
C Drill.....													
M.....													
RR 8 1/2 Brown Sheeting													
XX do do													
Seamless Bags.—C.....													
A.....													
Cantons.—A Brown.....													
B Brown.....													
C Brown.....													
H Brown.....													
Bleached.....													
Bleached Shirting.—BB.....													
CA.....													
CE.....													
CB.....													
CG.....													
NP.....													
AB Night Gown Twill.....													
Valleyfield, Bleached.													
W.....													
AA.....													
A.....													
M.....													
SM.....													
MM.....													
C Cheese Cloth.....													
C Butter Cloth.....													
H Interlining.....													
A Wigans (all colors).....													
Stormont.—Striped													
Ticking.....													
A.....													
AA.....													
S.....													
SB.....													
W.....													
AAA.....													
M.....													
Checks.—A, Nuns' Stripes.....													
Denims.—AB Brown.....													
AB Blue.....													
BB Brown.....													
SB Brown.....													
Broken Sheeting.....													
A Caledonia.....													
Canada.													

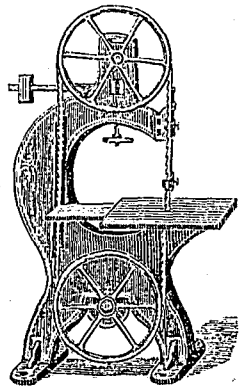
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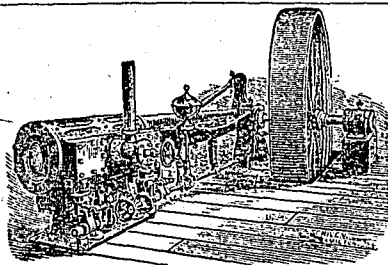
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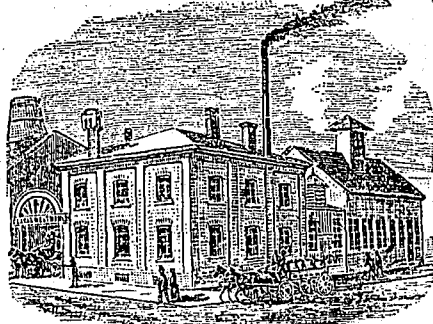
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Without Condition of Settlement or Cultivation.

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CHARLES DRINKWATER, Secretary.

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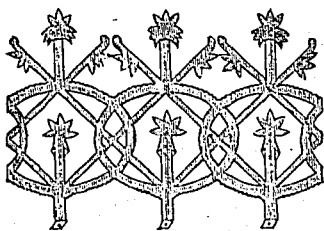
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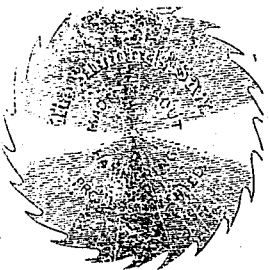
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 JONATHAN TURNER, Man'g Director,
 J. E. THOMAS, Treasurer.

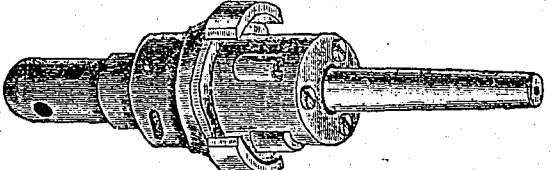
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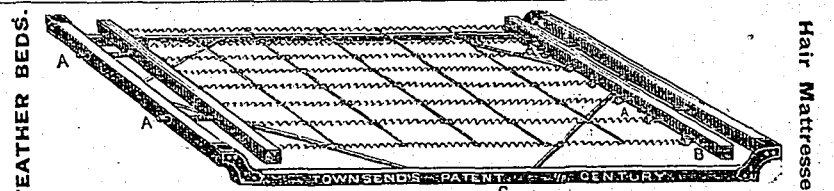
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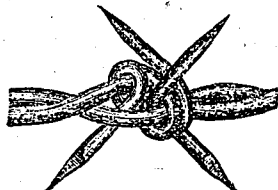
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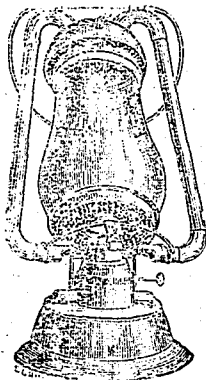
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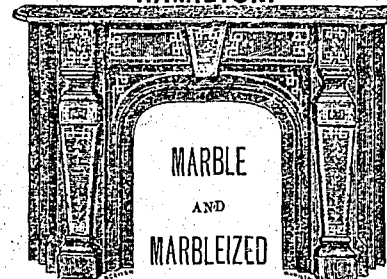
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TORONTO.

SECURITIES.

Montreal
May 1.

Can. Government Debentures, 6 p. ct. 1882-84.....	101 1/2
Do. do. 1895 op of Gov.	101 1/2
Do. do. Inscribed stock.....	101 1/2
Dominion 5 per ct. Stock.....	114
Montreal 5 per cent Stock.....	104 1/2
Montreal Harbor Bonds 6 p. c.	107
Do. Corporation 6 per ct. Bonds... ..	
Do. 7 per ct. Stock.....	115 1/2
Toronto City 6 per ct. 1904.	110
Co. Debentures, (Ont.) 20 years 6 per ct.	108
Towship Debentures, (Ont.) 6 per ct.	

Shrs	Railway and other Stocks.	Pd.	May 1.
100	Athlantic & St. Lawrence Shs 6 p. c.	all	107
10	Do. 6 p. c. Str. M. Bonds.....	100	113
100	Do. do. 3rd Mort. 1891.....	100	112
10	Buffalo and Lake Huron.....	all	117
100	Do. do. 5 1/2 p. c. 1st Mort.....	100	121
10 1/2	Do. do. 2nd Mort.....	100	121
..	Can. Central 6 p. c. 1st M. Bds int. guar. by Gov. ....	..	123
100	Canada Southern 1st Mort. 3 p. c.	all	100
..	Chic. & G.T.P. 6 p. c. 1st M. Comp. 1900. ....	..	99
100	Grand Trunk of Canada Consol.	100	15
100	Do. Eq. Mort. Bds, 1st charge 6 p. c.	all	120
100	Do. do. 2nd do do.....	all	120
200	Do. do. 1st Pref Stock.....	all	101
100	Do. do. 2nd Pref Stock.....	all	98
100	Do. do. 3rd Pref Stock.....	all	97 1/2
100	Do. 5 p. c. Perp Deb Stock.....	100	113
20 1/2	Great Western of Canada.....	all	13
100	Do 6 p. c. pref conv.....	all	112
100	Do Populard 6 p. c. Debenture Stock.....	all	108
100	Hamilton and N. W. ....	..	113
100	M of Canada 2 1/2 p. c. Str. 1st Mort.....	all	95
10	N of Canada 6 p. c. 1st Pref Bonds.....	100	102
100	Do do 2nd do.....	100	101
100	Northern Extension, 6 p. c. guar. ....	..	103
10 1/2	Do do 6 p. c. Imp. Mort.....	..	103
100	Well, Grey & Bruce, 7 p. c. Bds, 1st Mort	..	95
100	T. G. & K. 6 p. c. Bonds 1st mort.....	..	95 1/2
..	St. Law. & Orl. 6 p. c. Bds.....	..	91
..	British Columbia, July, 1907 6 p. c. ....	..	117
..	Can Gov 1877-80.....	..	101
..	Can Gov at 6 p. c. 1882-84.....	..	101
..	Do 5 p. c. 1885, Op. of Gov.....	..	101
..	Do 5 p. c. Ins Stock.....	..	104
..	Do Dom Stock of 1903, April and Oct....	..	114
..	Do Dominion Stock of 1903, 4 p. c. ....	..	94
..	Do Do 1904 Ins Stock 4 p. c. ....	..	104
..	New Brunswick 6 p. c. Jan and July.....	..	105
..	Nova Scotia 6 p. c. 1876.....	..	103
..	Quebec Prov. 5 p. c.	108

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ELECTRIC LIGHTING SYSTEM,

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Cities, Villages, Mills, Factories, Stores and Residences.

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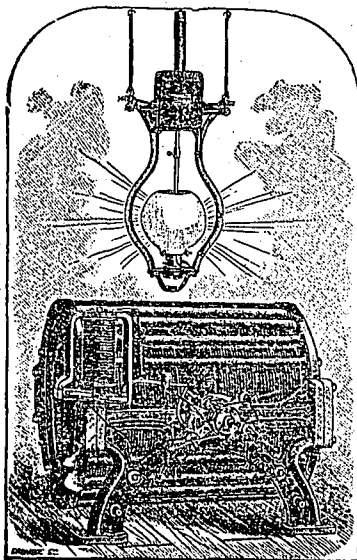
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Electric Arc Light
the Dominion

Estimates
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Full line of Electric
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The only Purely Mutual Life Company in Canada.

Total number of Policies in force, Dec. 31, 1882,	4,335
Covering Assurance to the amount of	\$5,504,478 00
Net Cash Assets	365,328 71
Net Reserve to Credit of Policy-holders,	383,044 59

The Company's Reserves are based on the Actuaries' "Table of Mortality," and four per cent. interest—the highest standard adopted by any life company in Canada, and one-half per cent. higher than the standard used by the Dominion Insurance Department.
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CAPITAL, . . . £2,500,000 Sterling.
MONTREAL, 64 ST. FRANCOIS XAVIER ST.
FRED. COLE, General Agent

THE ROYAL CANADIAN
FIRE AND MARINE INSURANCE CO.

President, - - - ANDREW ROBERTSON, Esq.
Vice-President, Hon. J. R. THIBAudeau,
ARTHUR GAGNON,
Secretary-Treas.
Head Office:—160 St. James Street, Montreal,
J. F. PROLET, Agent for City and District.



CAPITAL, - \$1,188,000.
CASH ASSETS, 1st January, 1883,
 per Government Blue-Book 407,987.89
 Deposit with Dominion Govt. - 122,000
 Losses Paid to 1st Jan, 1883. 1,954,131
 Income 1882. - 313,660

DIRECTORS:

President.—HENRY LYMAN.
 Vice-President.—ANDREW ALLAN.
 N. B. Corse. Robert Anderson. J. B. Rolland.
 Arthur Prévost. C. D. Proctor.
 ARCH. MCGOON, SEC.-TREAS.
GERALD E. HART, GRN'L MAN'R.
 CAPT. JOHN LAWRENCE, Special Agent.

Fire, Life, Accident
 RISKS TAKEN AT MODERATE RATES.

CHIEF OFFICES.

TORONTO—BOUSFRAID & GIBBS, Agents
 ST. JOHN. N. B.—OSBORNE BLOIS, and M. & T.
 B. Robinson, Agents.
 HALIFAX. N. S.—W. B. McSweeney Agent.
 CHARLOTTETOWN, P. E. I.—A. S. Urquhart,
 Agent.
 WINNIPEG, MAN.—Robert Strang, and Feron,
 Shaw & Co. Agents.
 HAMILTON—James Walker, Agent.
 LONDON—David Smith, Agent.
HEAD OFFICE, 179 St. James Street,
MONTREAL.

Every reliance may be placed in the contracts of this company, as the capital is fully subscribed by the wealthiest capitalists of the country, and its past record for prompt and liberal payment of claims is of the best.
 Agents throughout the Dominion.

STOCKS AND BONDS.

INSURANCE COMPANIES. — CANADIAN.—Montreal Quotations, May 1, 1884.

NAME OF COMPANY.	No. Shares.	Last Dividend per year.	Share par value.	Amount paid per Share.	Canada quotation per ct.
British America Fire & Marine.....	10,000	5-6mos.	\$50	\$50	115 118
Canada Life.....	2,500	7½-6mos.	400	50	400
Citizens, Fire, Life, Guarantee & Acc't	11,880	.....	100	22½	.....
Confederation Life.....	5,000	5-6 mos.	100	10	250
Sun Life and Accident.....	5,000	4-6 mos.	100	12½	200
Quebec City Fire.....	2,000	10	50	10	.....
Western Assurance.....	20,000	6 6 mos.	40	20	115½ 118
Royal Canadian Insurance.....	20,000	0	100	20	.....
Accident Ins. Co. of North America..	2500	3 per ct.	100	30	.....
Guarantee Co. of North America.....	13,000	3 per ct	50	10	.....

BRITISH AND FOREIGN.—(Quotation on the London Market, April 16 1884.)

				Market value p-p'd up share
Briton Life Association.....	50,000	10	1	.....
British Empire.....	50,000	50	20	£213 £217
British & Foreign Marine.....	50,000	30	50	£177 £18½
Commercial Union Fire Life & Marine..	5,000	10	100	£41
Edinburgh Life.....	100,000	5	£10	30s 40s
Fire Insurance Association.....	20,000	13	100	£50 £61
Guardian Fire and Life.....	12,000	£7 p. sh.	100	£134 £130
Imperial Fire.....	100,000	30	20	£5½ £5½
Lancashire Fire and Life.....	10,000	15	40	£20
Life Association of Scotland.....	500,000	.....	10	17s 6d
Lion Fire.....	92,000	.....	10	15s 20s
Lion Life.....	35,802	48	25	£50
London Assurance Corporation.....	10,000	10	10	40s 60s
London & Lancashire Life.....	£891,752	70	20	£24 £24½
Liverp'l & London & Globe Fire & Life	30,000	70	100	£12½ £12½
Northern Fire & Life.....	40,000	50	50	£27½ £27½
North British & Mercantile Fire & Life	6,722	£21 p. s.	.....	£200 £205
Phoenix Fire.....	200,000	30	10	50s
Queen Fire & Life.....	100,000	60	20	£20½ £20½
Royal Insurance Fire & Life.....	125,000	22½	10	£20½ £28
Scottish Commercial Fire & Life.....	50,000	5	10	27s 20s
Scottish Imperial Fire and Life.....	20,000	15	50	£14 £14½
Scottish Provincial Fire & Life.....	10,000	50½	50	£14 £14
Scottish Union.....	4,000	5	25	£38 £5
Standard Life.....	.....	.....	.....	£15

Scottish Union and National
INSURANCE CO'Y
OF EDINBURGH, SCOTLAND.

ESTABLISHED 1824.

M. BENNETT, Jr.,

General Manager, North American Branch, Hartford, Conn.

CAPITAL, - - - - - \$30,000,000
 TOTAL ASSETS, - - - - - 34,472,705
 INVESTED FUNDS, - - - - - 13,500,000
 Deposit with Dominion Government, market value, 125,000

WALTER KAVANACH, Resident-Agent,

117 St. Francois Xavier Street, **MONTREAL.**

Mutual Marriage Aid Association of Canada,

Head Office, - - - Hamilton, Ont.,

INCORPORATED 1881,

Unquestionably the most popular institution of the day; and why? Because, at

COMPARATIVELY SMALL COST,

Provision is made for from \$100 to \$5,000 at Marriage.

Issue during past year, over - - - \$2,000,000.
 Benefits paid 1883 to date, - - - - - \$70,000.

Our New Division B. offers inducements to all Classes. Among its advantages are Low Membership Fee. Small Annual Dues, Premiums of only \$2.00 per month, Endowment of Certificate in ten years if not married, 15 days Grace before Cancellation, Extremely Low Cost of Carrying Certificate, High Rate of Benefit received, *undoubted Security.*
 For all Information, address

WALTER B. WEBBER,

Sec'y, Hamilton, Ont.

Or **T. P. POWELL,**

235½ St. James Street, Montreal,

AGENTS WANTED.

ROYAL INSURANCE CO'Y.

OF LIVERPOOL AND LONDON.

FIRE AND LIFE.

LIABILITY OF SHAREHOLDERS UNLIMITED.

CAPITAL - - - - - \$26,000,000

FUNDS INVESTED - - - - - 21,000,000

Investments in Canada for sole protection of

Canadian Policy-holders - - - - - 700,000

HEAD OFFICE FOR CANADA—MONTREAL.

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

— CHIEF AGENTS: —

M. H. GAULT,

W. TATLEY.

PROVIDENT MUTUAL ASSOCIATION OF CANADA.

Incorporated by the Con. Stat. of Can., chap. 71 and amendments.

\$5,000 deposited in trust with Provincial Government,
 Nov. 20, 1883.

BOARD OF DIRECTORS.

President:—A. L. de Martigny, Esq., Cashier, Jacques Cartier Bank. Vice-Presidents:—Hon. W. W. Lynch M.P.P., B. Globensky, Esq., Treasurer:—Arthur Gagnon, Esq., Directors:—L. H. Massue, Esq., M.P., J. L. Cassidy, Esq., merchant, J. McEwen, Esq., merchant, M. Babcock, Esq., manufacturer, John L. Harris, Esq., Moncton, N.B., John Hopper, Esq., J. J. Guerin, M.D., Medical Director.—Hon. Alex. Lacoste, Q.C., Senator, Legal Adviser.

JOHN HOPPER, General Agent.

SECTION 11. Assembly Bill 139, passed March 30th, 1883. "The Provident Mutual Association of Canada shall be deemed to be an Association duly formed under the said chapter 71 of the Consolidated Statutes of Canada."
 Reserve fund to be invested in Dominion Bonds and deposited in trust with the Provincial Treasurer.

GENERAL OFFICE:—162 ST. JAMES STREET, MONTREAL, P. Q.

Insurance.

THE ACCIDENT INSURANCE COMPANY OF NORTH AMERICA.

Incorporated by Dominion Parliament, A.D., 1872

Authorized Capital, - - \$500,000.

HEAD OFFICE:

260 ST. JAMES STREET, MONTREAL.

President, Vice-President.
 Sir A. T. GALT. HON. JAMES FERRIER.
 MANAGING DIRECTOR.
EDWARD RAWLINGS.

THE ACCIDENT INSURANCE COMPANY OF NORTH AMERICA possesses a record for both reliability and liberality, one proof of which is that it has paid over two thousand losses and has NEVER contested a claim at law. It has ample financial resources, and has made the Special Deposit with the Insurance Department at Ottawa. It is, moreover, the only company whose capital and funds are solely applicable to Accident Insurance.

THE LONDON GUARANTEE & ACCIDENT CO. (LIMITED)

OF LONDON, ENGLAND.

CAPITAL, - - \$1,250,000.
 Available Assets, \$807,506.50
 Dominion Government Deposits, \$56,745.32
 HEAD OFFICE FOR CANADA,
72 KING STREET EAST, TORONTO.

Gentlemen of influence wanted in unrepresented districts.
A. T. McCORD,
Manager for Canada.
GEO. H. PATTERSON, 264 St. James Street,
 Montreal, General Agent, Province of Quebec.

Plate Glass Fronts Insured AGAINST BREAKAGE, AND Immediate Replacement Furnished when Broken.
DOMINION PLATE GLASS INS. CO'Y,
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 BARRISTER, &c.
HATTON & WOOD,
 BARRISTERS, SOLICITORS, &c.
 C. W. Hatton. R. E. Wood, B.A.
Toronto.
JONES, MACKENZIE & LEONARD,
 BARRISTERS & SOLICITORS,
 Canada Permanent Chambers, Toronto.
 CLAREFON JONES. BEVERLEY JONES*.
 GEO. A. MACKENZIE. C. J. LEONARD.
English Agent.
 JONAS AP JONES, 99 Cannon Street, London.
 *A Comm'r for N. Y., Illinois and other States.

Walkerton, Ont.

A. B. KLEIN,
 BARRISTER, SOLICITOR, NOTARY, &c.
 Walkerton, County Town of Bruce Co., Ont.

Insurance.

Established 1803.

IMPERIAL Fire Insurance Comp'y OF LONDON.

HEAD OFFICE FOR CANADA;

Montreal, No. 6 HOSPITAL Street.
RINTOUL BROS., Agents.

Subscribed Capital, . . . £1,600,000 St.
 Paid-up Capital, . . . \$700,000 Stg.
ASSETS, £2 222.552 St

QUEEN INSURANCE CO. OF ENGLAND. FIRE AND LIFE.

Capital, £2,000,000 Stg.
 INVESTED FUNDS.....£660,818.
FORBES & MUDGE,
 Montreal.
 Chief Agents in Canada.

The Waterloo Mutual FIRE INSURANCE CO.

ESTABLISHED IN 1863.
HEAD OFFICE, - - Waterloo, Ont.
 This Company has been over eighteen years in successful Operation in Western Ontario.
During the past Ten Years this Company has issued 57,096 Policies, covering property to the amount of \$40,872,028.00; and paid in losses alone \$709,752.00.
ASSETS, \$170,000.00.
 J. H. WALDEN, M.D., President.
 C. M. TAYLOR, Sec. J. B. HUGHES, Inspector.

CORE DISTRICT FIRE INSURANCE COMPANY.

HEAD OFFICE GALT, ONT.
 Established 1836
 President, Hon. JAS. YOUNG, M.P.P.,
 Vice-President, - A. WARNOCK, Esq.,
 Manager, - - - - - R. S. STRONG

MERCANTILE FIRE INSURANCE CO., WATERLOO, ONT.

Subscribed Capital, \$200,000.00
 Government Deposit, 20,100.00
 Losses promptly adjusted and paid.
 I. E. BOWMAN, Esq., - - - President.
 P. H. SIMS, Esq., - - - Secretary.
 JAMES LOCKIE, Esq., - - - Inspector.

PAYNE & McMEEKIN,

AGENTS FOR THE
Commercial Union Assurance Co.,
 OF LONDON, ENGLAND, AND
 Norwich & London Accident Insurance Association,
 OF NORWICH, ENGLAND.
Office, 97 James St. N., Hamilton.

Legal.

London, Ont.
GIBBONS, McNAB & MULKIN,
 BARRISTERS AND SOLICITORS,
 Office Cor. Richmond and Carling Streets.
 Geo. C. Gibbons. Geo. McNab. Mr. Mulkin.

Insurance.

NORTH AMERICAN LIFE INSURANCE CO'Y.
 Head Office - - TORONTO.

Guarantee Fund - - \$100,000
 Deposited with Government, 50,000

HON. ALEX. MACKENZIE, M.P., President.
 HON. ALEX. MORRIS, M.P.P., Vice-Pres's.
 JOHN L. BLAKEY, Esq.,
 WILLIAM McCABBE, Managing Director.

MONTREAL OFFICE,

185 ST. JAMES STREET.
CHARLES AULT, M. D.,
 Manager Prov. Quebec.

Intercolonial Railway

WINTER ARRANGEMENT.

Commencing 10th Dec., 1883,

THROUGH EXPRESS PASSENGER TRAINS run DAILY (Sunday excepted) as follows:

Leave Point Levi	7.30A.M.
Arrive Riviere du Loup	12.05P.M.
Trois Pistoles	1.15 "
Rimouski	3.00 "
Little Metis	4.11 "
Campbellton	7.50 "
Dalhousie	8.30 "
Bathurst	10.33 "
Newcastle	12.15A.M.
Moncton	3.40 "
St. John	7.00 "
Halifax	12.10P.M.

The Grand Trunk trains leaving Montreal at 10.00 P.M. connect at Chaudiere Junction with these trains.
 The Trains to Halifax and St. John run through to their destinations on Sunday.
 The Pullman Car leaving Montreal on Monday, Wednesday and Friday runs through to Halifax, and the one leaving on Tuesday, Thursday and Saturday to St. John.
 All trains are run by Eastern Standard Time.

THROUGH TICKETS may be obtained via rail and steamer to all points on the Lower St. Lawrence and in the Maritime Provinces.

For Tickets and all information in regard to Passenger fares, rates of freight, train arrangements, &c., apply to
G. W. ROBINSON,
 Eastern Freight and Passenger Agent,
 136 St. James Street,
 (Opposite St. Lawrence Hall),
 Montreal.
D. POTTINGER, Chief Superintendent,
 Moncton, N.B., Dec. 7th, 1883.

THE JOURNAL OF COMMERCE
 FINANCE AND INSURANCE REVIEW

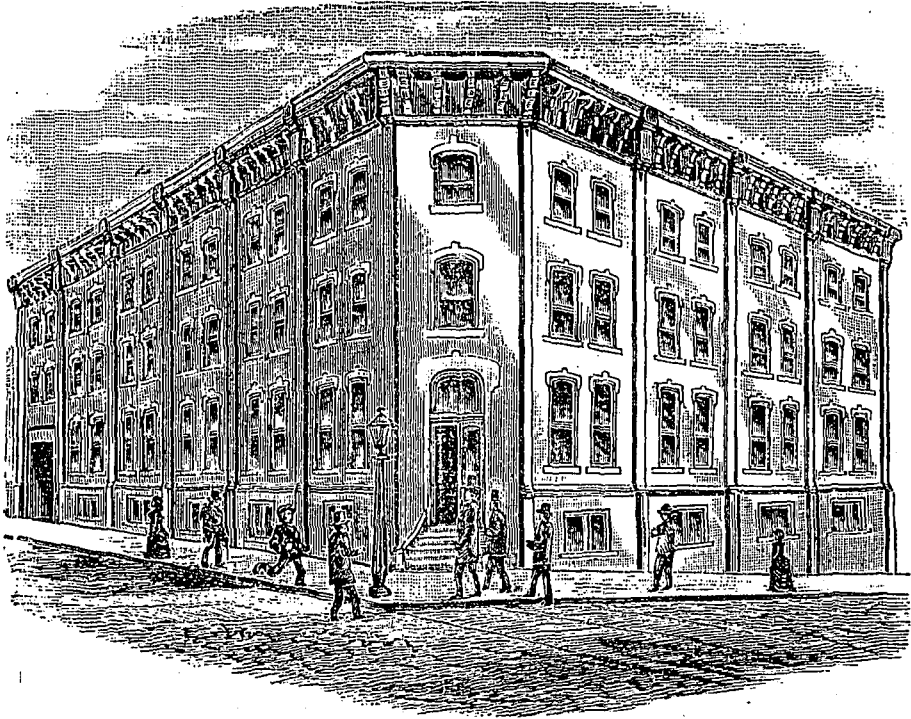
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Cement, Slate and Metal Roofers.



Estimates given for work in all parts of the Dominion.

Cor. Latour St. and Busby Lane,
MONTREAL.

WESTERN ASSURANCE COMPANY.

FIRE & MARINE. Incorporated 1851.

Capital and Assets.....\$1,746,640 32
Income for Year ending 31st Dec., 1882..... \$1,602,422 45

HEAD OFFICE : TORONTO, ONT.

A. M. SMITH, President. J. J. KENNY, Managing Dir.
JAS. BOOMER, Secretary.

J. H. ROUTH & CO., Managers, Montreal Branch,
190 ST. JAMES STREET.

Confederation Life Association.

The SECURITY offered to Policyholders is UNSURPASSED by any Company doing business in the Dominion.

Its PROGRESS HAS BEEN UNEXAMPLED in the history of Insurance in Canada.

Its policies are INDISPUTABLE after three years and NON-FORFEITABLE after two years.

Its PROFITS ARE DISTRIBUTED upon an equitable basis, resulting in very much larger returns to "Ten payment life" and "Endowment" Policyholders than under the Uniform Bonus plan pursued by some Companies.

Intending insurers will find it for their interest to EXAMINE CAREFULLY its system and terms before insuring elsewhere.

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 ATLISON,
Halifax.

LONDON & LANGASHIRE

Life Assurance Co., of London, England,

LIFE INSURANCE EXCLUSIVELY.

CANADIAN INVESTMENTS Exceed \$300 000
AND INCREASING YEARLY.

Low Rates of Premium.

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MONTREAL.

WILLIAM ROBERTSON, General Manager.

FIRE INSURANCE ASSOCIATION.

(LIMITED)

OF LONDON, ENGLAND.

FIRE INSURANCE EXCLUSIVELY.

CAPITAL - \$5,000,000. RESERVE FUND - \$450,000.
GOVERNMENT DEPOSIT, \$100,000.

Head Office for Canada,

217 ST. JAMES ST.,
MONTREAL.

WILLIAM ROBERTSON, General Manager.