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Capital Paid Up, \$6,000,000. Rest, \$3,000,000.

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Particular attention given to collections from and throughout the Dominion and the United States. Ample facilities; low rates; quick returns. Buy and sell Canadian and foreign exchange. Interest allowed at most favorable rates on Savings Bank Accounts and Deposit Receipts. Accounts of Merchants, Manufacturers, Corporations and Individuals received on favorable terms. A General Banking Business Transacted.

ARTHUR WICKSON, MANAGER

**IMPERIAL BANK OF CANADA**

Capital authorized..... 2,000,000.00  
Capital Paid up..... 1,950,700.00  
Reserve..... 1,100,335.00

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D. R. Wilkie, Cashier.

B. Jennings, Asst. Cashier. E. Hay, Inspector  
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Fergus..... S. D. Raymond..... "  
Galt..... John Cavers..... "  
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Rat Portage..... W. A. Weir..... "  
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Brandon, Man..... A. Jukes, "  
Calgary, Alta..... S. Barber, "  
Portage la Prairie, Man..... N. G. Leale, "  
Prince Albert, Sask..... J. E. Young, "  
Edmonton, Alta..... G. R. F. Kirkpatrick, "  
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Reserve Fund..... £275,000 "

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Capital Paid up..... 1,475,910 00  
REST..... 843,636.75

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GEO. BURN, General Manager.

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HEAD OFFICE - - TORONTO.

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Rest..... 1,100,000

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A General Banking Business Transacted.

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Reserve Fund - - - - - 250,000

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John Breakay, D. C. Thomson, E. Giroux, E. J. Hale,  
Jas. King, M.P.P.

E. E. WEBB, Gen. Mgr. J. G. BILLIETT, Inspector

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Interest allowed at current rates on Savings Bank Department and Special Deposits.

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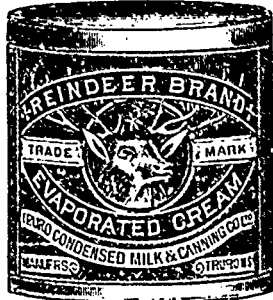
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One " " crystal.  
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**Iron, Steel, Hardware, Paints,**  
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**Saddlery House**

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First direct shipment of New Season  
Primo Selected Valencia Raisins and  
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Also two cars choicest Evaporated  
Apricots, Peaches and Prunes.

**Over 1,000 packages, New seasons**  
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WAREHOUSES.  
**WINNIPEG, Man. VANCOUVER, B.C.**  
Factory—MONTREAL.

# The Commercial

A Journal of Commerce, Industry and Finance, especially devoted to the interests of Western Canada, including that portion of Ontario west of Lake Superior, the provinces of Manitoba and British Columbia and the Territories.

**Twelfth Year of Publication  
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Publisher

The Commercial certainly enjoys a very much larger circulation among the business community of the country between Lake Superior and the Pacific Coast, than any other paper in Canada, daily or weekly. By a thorough system of personal solicitation, carried out annually, this journal has been placed upon the desks of the great majority of business men in the vast district designated above, and including northwest Ontario, the provinces of Manitoba and British Columbia, and the territories of Assiniboia, Alberta and Saskatchewan. The Commercial also reaches the leading wholesale, commission, manufacturing and financial houses of Eastern Canada.

WINNIPEG, APRIL 9, 1894.

## Manitoba.

Wm. Knox is opening in flour and feed at Brandon.

Thos. Twidle, dairy, Winnipeg; offering business for sale.

Miss Kennie will open a restaurant at Portage la Prairie.

W. H. Smith, plumber, Winnipeg, has left for South Africa.

J. R. Alexander, of Treherne, has sold his butcher business to A. Ross.

W. D. Gibson, boots and shoes, Winnipeg, has sold out to John Stephenson.

Haley & Sutton contemplate opening a dry goods store in town soon, says the Rapid City Spectator.

The hardware stock of the estate of J. W. Sawwell, general store, Gainsboro, is advertised for sale by tender.

Thomas Reid has purchased Beaubien Co.'s fruit, confectionery and bakery store at 484 Main street, Winnipeg.

J. B. Draper, musical instruments, Portage la Prairie, has closed out his business and leaves for Vancouver shortly.

The educational board has affirmed the principle of teaching agriculture in the schools, and appointed a committee to consider the matter practically.

During the month just closed 1,017 immigrants arrived in Manitoba, 999 via Fort William and 29 via Gretna. These settlers brought 29 carloads of effects.

The Lahimer perfumery and extract manufacturing firm of Chicago have established a wholesale branch for the Canadian west in Winnipeg with J. W. Lannon as agent.

Dr. Findlay, of Balduf, has been appointed medical health officer at Fort William for the province to examine all immigrants and their effects, and prevent the entrance of any contagious disease into the west.

R. Stacey, proprietor of the Clarendon hotel

bar, Winnipeg, has leased the Grand Union hotel, including the furniture, bar and fixtures, for five years. The former proprietor James O'Donohoe, is retiring from business.

Mr. Gowanloch has sold out his furniture and implement business at Cypress River to Alf. Young.

The town council of Portage la Prairie will submit a by-law authorizing the public school trustees to issue debentures to the amount of \$15,000, for the purpose of erecting ward schools. The vote will be taken on April 19.

Tenders will be received up to the first day of May next for \$16,000 (sixteen thousand dollars) of town of Neepawa debentures. Said debentures bear interest at 5 per cent., payable half-yearly, and extend over a period of thirty years.

The promoters of the Winnipeg Southeastern railway are formulating a new offer to the government, under which they hope to get such aid as will enable them to build the road to the Lake of the Woods.

Jos. Maw, of the firm of Ross & Maw, carriages etc., Winnipeg, has returned from the west. He has been absent two months, looking after his firm's interest in the territories and British Columbia. He visited the San Francisco fair while west.

Virden had two fires on Sunday. John McIntosh's dwelling was burned down and is a total loss with no insurance. At nine o'clock at night the Victoria hotel was ablaze, flames appearing through the roof, but was got under control. The loss to the building and contents is covered by insurance.

The bankrupt stocks of W. H. Maulson, of Moosomin, W. J. Hemenway, of Carman, Bower & Co., of Brandon and R. Callander, of Hartney, all general merchandise, have been brought to Winnipeg by the creditors, and will be disposed of in job lots to the regular trade, under the new plan adopted by the local jobbers for disposing of bankrupt stocks.

The inland revenue receipts for the month of March, 1894, at the inland revenue office, Winnipeg division, were:—

Spirits.....	\$33,054 23
Malt .....	2,060 76
Tobacco .....	17,024 30
Cigars .....	502 30
Petroleum inspection.....	73 10
Fines .....	50 00
Other receipts.....	341 27

Total .....	\$53,114 91
March, 1893 .....	29,510 92

Increase .....

Building prospects for Winnipeg are very good this year. A number of important buildings are under contemplation, and many will no doubt be decided upon as soon as the building season is fairly opened. Quite a number of residence buildings are under construction at the present time, though it is early yet to begin extensive operations. The following buildings and improvements have been fully decided upon, some of which are already under construction, besides many other smaller residences:—

Wesley college.....	\$ 75,000
St. Andrew's church .....	35,000
Davis' block .....	20,000
Egan block .....	10,000
City parks .....	10,000
Dr. Grey — (residence) .....	5,000
C. H. Campbell " .....	5,000
H. Miller " .....	5,000
D. Philip " .....	3,500
Knox church improvements.....	6,000
Court house (completion) .....	18,000
Mulvey school " .....	2,000
Aberdeen school " .....	3,000
Hudson Bay warehouse (completion)..	10,000
Westminster church .....	5,000
St. George's church .....	6,000
Union bank improvements .....	7,000
Mrs. Clark's houses (improvements) ..	2,000

New government storehouse .....	10,000
Ottawa bank (finishing) .....	10,000
Boundary bridge.....	16,000
General hospital (improvements) .....	3,000
Medical college .....	8,000
Electric railway power house .....	20,000

Total .....

## Assiniboia.

Thos. Gillman, Moosomin, has bought out the Windsor hotel, of Fleming.

It is not W. F. Laurence who is starting a butcher shop at Maple Creek, as reported. He is managing the business for his brother, J. H. Laurence.

W. J. Tudge, who has been in the butcher business for a number of years at Moosomin, has sold out to Colin McLean and F. Leathorn. Mr Tudge has bought one of the hotels at Wappella and will leave for there in a few days to take charge.

## Alberta.

Ross & Co. have opened a tailoring establishment at Calgary.

A party of 28 emigrants from Kansas have arrived at Edmonton, where they will settle. With them came 19 cars with their effects.

An engine and boiler for the steamer of the Roman Catholic mission of Nativity at Fort Chipewyan on Lake Athabasca has arrived at Edmonton.

An unsuccessful attempt was made to set fire to the building occupied by J. E. Jacques & Co., furniture, Calgary. Coal oil was poured through a small hole in the door at the back of the establishment and ignited.

The Commercial has received a copy of a new paper called the Red Deer Review, published at Red Deer by D. H. Murphy. The appearance of the new paper indicates that Alberta is settling up along the line of the new Calgary and Edmonton railway.

## Northwest Ontario.

H. H. Smith, who has conducted a merchant tailoring business for many years in Winnipeg, has moved to Rat Portage where he will open up in business.

A large deputation which included Mayor McKellar, Fort William, and S. J. Dawson, ex-M.P., Port Arthur; Z. Malihat, chief engineer of the Rainy River railway; D. F. Burk, Port Arthur; Geo. Thompson, Winnipeg, and others has asked the Ontario government to give a land grant towards the Ontario and Rainy River railway or else to guarantee the bonds for a period of twenty years. After listening to the representations of the different members of the deputation, Sir Oliver Mowat promised that the proposal would be considered. It is understood the intention of the promoters is to connect with the Manitoba Southeastern railway.

## Grain and Milling.

Shaw Bros. are putting a new boiler and engine in their flour mill at Gartmore, Lake Dauphin.

Machinery for a flour mill at St. Henri Mission, Fort Vermillion, Peace river, has arrived at Edmonton. The mills are creeping gradually away up into the north country.

Most of the country elevators are now closed.

There were 200,000 bushels of wheat marketed at Thornhill, Man., the past season.

It is estimated that 400,000 bushels of grain have been marketed at Manitou, Man., during the winter, and that there will be about 15,000 bushels to come in after seeding.

President Cleveland has vetoed the Bland seigniorage or silver bill.

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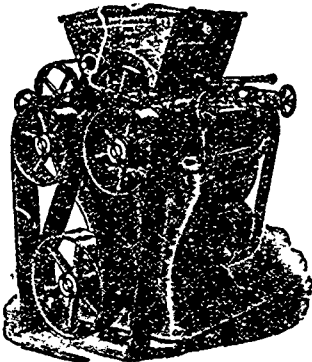
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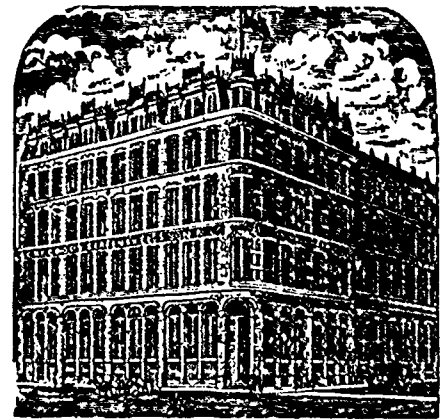


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# The Commercial

WINNIPEG, APRIL 9, 1894.

## THE RATE OF TARIFF TAXATION.

In his budget speech Hon. Mr. Foster gave some particulars regarding the tariff, which indicate that the average rate of duty collected is much lower than it has popularly been supposed to be. The protective policy was adopted in 1879 and has continued in force since that date. Since 1879, the average rate of duty collected on dutiable goods has in no year exceeded 31 per cent., while the average yearly rate of duty collected for the fourteen years has been 28.49 per cent. This calculation is based on the importations of dutiable goods only. When the free goods are taken into account, the average rate of duty collected upon all importations, free and dutiable, has never exceeded 21 per cent. in any year, and the average yearly rate for the fourteen years has been 19 per cent. This average rate of duty all around, is very much lower than it has popularly been believed to be. In fact, the average of the tariff has usually been spoken of as 35 per cent., while politicians in opposition to the government have talked about a 40 or 50 per cent. tariff.

Of course the figures given by Mr. Foster, do not show the full cost of the tariff to the people, but only the amount of duty collected directly upon imports. In addition to this direct customs tax, however, the consumer has an additional and indirect tax to pay, as a result of the duty, which may be shown as follows. We will say that an importer brings in \$1,000 worth of goods, upon which he pays 30 per cent duty, or a total of \$300. The goods therefore cost the importer \$1,300, and in turning over the merchandise he must allow for a margin of profit on the amount of the duty as well as upon the original price of the goods. The importer sells to a retail dealer at an advance of say 20 per cent., and the retailer in turn sells to the consumer at an advance of say 30 per cent. Altogether, therefore, the \$300 original tax which is paid by the importer and goes to the government, is increased to a tax of \$468 to the consumer. Sometimes goods may pass through three or more hands before they reach the consumer, the tax being increased each time, though of course the percentage added to cost is much smaller on many classes of goods than we have allowed for in the calculation above.

This is not an argument particularly against the principle of protection, for a duty imposed solely for revenue purposes shows exactly the same result, so far as importations are concerned. But a duty imposed for protection may also increase the tax upon the consumer to a greater extent than is shown by the customs returns to the government. Where home manufacturers take advantage of the duty to increase the price of their wares, the consumer pays a tax as a result of the duty, though the customs returns would not show that any such tax was paid by the people. When therefore Mr. Foster shows that the average rate of customs taxation paid by the people of Canada

has been 19 per cent upon all goods imported, dutiable and free, he only shows that portion of the tax which has gone into the national treasury direct. It would be interesting to know what the actual cost of the tariff is to the people, but of course no statistics are available for this. A customs tax placed upon raw material is liable to increase the actual tax paid by the consumer in greater proportion than a tax placed upon manufactures, for the reason that the latter class of goods are likely to go more directly to the consumer. Raw materials pass through more hands as a rule before they reach the consumer, and the tax is consequently more liable to increase before the goods are finally disposed of. Raw materials should therefore be as free from tariff taxation as circumstances will permit of. Direct taxation, as a means of raising revenue, if equitably distributed, would appear to be preferable to tariff taxation, from the reasons shown above. In a system of direct taxation the total tax would go to the government, whereas under the customs tariff system only a portion of the tax paid by the people reaches the national treasury.

Comparing our tariff with the United States, Mr. Foster went on to show that while the average duty collected in this country on dutiable goods had never exceeded 31 per cent., the collections of duty in the United States since 1869 had never been less than 43 per cent., and had gone as high as 50 per cent., while the average yearly rate of duty collected in that country for the twenty four years had been 45.69 per cent. Taking dutiable and free goods, the average yearly rate of duty collected in the United States had been 27.59 per cent. from 1879 to 1893, as compared with 19 per cent. for Canada.

## DISPOSING OF INSOLVENT ESTATES.

A couple of weeks ago The Commercial noted the fact that the Winnipeg jobbers were formulating a plan whereby the slaughter sale of bankrupt stocks would be obviated. The plan has now been inaugurated. The large wholesale warehouse on Princess street, lately occupied by J. W. Peck & Co., has been secured, and bankrupt stocks will be brought here from different parts of the country, for disposal to the trade. It is the intention to hold trade sales by auction twice a month, when goods will be disposed of in lots to suit purchasers. The warehouse will also be open on all regular business days for the disposal of goods at private sale. S. A. D. Bertrand, official assignee, is in charge of the enterprise, which is a sufficient guarantee that the business will be managed to the very best advantage. About \$40,000 worth of goods are now on hand, consisting of the following bankrupt stocks:—Maulson's of Moosomin, Bower & Co. of Brandon, Hemenway's of Carman, and Calendar's of Hartney. A number of retail merchants have already visited the warehouse and made purchases from the stock, and the manager expects that there will be no difficulty in disposing of the bankrupt stocks in this way.

It is not the intention to at once bring all bankrupt stocks to this warehouse. The

stocks will first be offered for sale as they stand; but no stocks will be sacrificed. If a good price is not secured for a stock, then it will be brought to the warehouse and sold to the trade in the interest of the creditors. When a good round price can be secured for a bankrupt stock as it stands, such as will prevent a great slaughter sale, it will be allowed to go, though eventually it may be decided to bring all stocks to Winnipeg, before offering them for sale en bloc. This will depend upon the success of the enterprise.

If this plan of disposing of bankrupt stocks proves successful, as there is every reason to believe it will, it will certainly be a great advantage to the retail dealers throughout the country who are endeavoring to pay 100 cents in the the dollar. The prevention of these demoralizing slaughter sales of bankrupt stocks, is something which is well worth striving for. The movement is in the interest of the retail trade generally, and its success will depend upon the support received from the retail trade. The plan will also tend to greatly reduce that most demoralizing custom of making compromises with delinquent debtors. Creditors sometimes compromise with a debtor to prevent the sacrifice of the stock. As this plan of disposing of bankrupt stocks is intended specially to guard against the sacrifice of stocks, the incentive to make compromises will be greatly reduced. There is reason to believe that several assignments have been made by retailers under the belief that they would be able to get back their stock on a compromise basis at a great reduction of their liabilities. This dishonorable condition is an evil which has grown out of the custom of making compromises. When it is understood that the jobbers have set themselves firmly against compromises, and that no compromises will be made except under extraordinary circumstances, there will perhaps be fewer assignments.

## WHEAT IN THE FAR NORTH.

How far north wheat can be grown on this continent—that is, in Canada—is still a matter of doubt. The present limit of settlement is practically the North Saskatchewan river, or say as far as the fifty-fourth parallel of latitude. In this North Saskatchewan country there appears to be no more climatic difficulties to contend with in growing wheat than are encountered in Manitoba, 300 miles further south. Wheat has been successfully grown, however, 300 miles north of the North Saskatchewan, or a total of 600 miles north of the famous wheat country of southern Manitoba. A news item has recently been published which directs attention to the fact that wheat is grown several hundred miles north of the present limit of settlement. Last week the plant for a small flour mill arrived at Edmonton, in Alberta territory, which it is intended to take 300 miles north of Edmonton, for the purpose of establishing a mill at the Indian mission station of Fort Vermillion. The plant will be hauled in wagons across the country from Edmonton to the Athabaska river, and thence down the river to Fort Vermillion when navigation opens. Vermillion is about 350 miles north of

Edmonton, and about 550 miles north of Winnipeg. It is near the fifty-ninth parallel of latitude, or in nearly the same latitude as Churchill, on Hudson Bay. There is no regular settlement in this distant northern region, and agriculture has been confined to experiments at the mission stations among the Indians or at Indian trading posts. It is claimed that wheat has been successfully grown at some of these mission stations for years, and the fact that a flour mill is to be established at a station so far north as Vermillion, indicates that the mission people have faith in the capabilities of the country. Small flour mills have previously been established at some of these mission stations north of the Saskatchewan, and the Indians are being taught to cultivate the soil; but this is the most northerly mill yet undertaken. If wheat can be successfully grown as far north as Vermillion, the wheat area of Western Canada will be shown to be even vaster than has been calculated upon in the past.

**THE PROHIBITION WAVE**

A prohibition wave appears to be sweeping over the country. Manitoba first voted favorably to prohibition, in a plebiscite taken upon the question, by a large majority. Recently a vote was taken in the large provinces of Ontario, with a similar result. Now Nova Scotia follows, with a vote of four to one in favor of prohibition. With these expressions of the popular will in favor of prohibition, it seems probable that an effort will be made to put some sort of a prohibitory measure in force, regardless of the difficulties which have always been experienced in securing support for such laws, where they have been experimented with. In Canada at the present time there is a conflict of opinion as to the jurisdiction of the federal and provincial governments in the matter of liquor legislation. As soon as this point is settled, it seems probable that legislation will be enacted in some of the provinces in the direction of prohibition or the greater restriction of the liquor business. In Ontario, the provincial premier has already promised a deputation of extreme teetotalers that as soon as the question of jurisdiction is settled by the courts, his government will take action to the full extent of their authority, in restricting or prohibiting the business. From the federal government the prohibitionists have not been able to abstract any promises, though they were recently at Ottawa in great strength. Premier Thompson told them that the government would not do anything this session, and that nothing would be done until the report of the commission, which is now enquiring into the question, had been presented. This commission has been at work for a year, and will no doubt present a very voluminous report, which is likely to be of a non-committal nature.

In the Senate at Ottawa last week Mr. Roulton moved for a return containing a schedule of the passenger and freight rates of the Canadian Pacific railway, including rates from St. Paul, Minneapolis and the seaboard. He claimed that the rates were too high; that the Canadian Pacific railway should wait for profits until the population of Manitoba was five or six times greater and that the government should take action to lessen the rates.

**Fur Trade News.**

The Commercial gave the cable report at the time, showing the percentage of prices realized at the Hudson Bay Co.'s March fur sales. Following shows the prices realized at the March sales in sterling money - Silver fox, dark firsts, Yorkfort, 82; Moose River, 41; Esquimaux Bay, 102; Canada, 28; Northwest, £39. Middling firsts, Yorkfort, 29; M. R., 21; E. B., 28; Canada, 20; N. W., £23. Pale first, Yorkfort, 16; M. R., 14; E. B., 16; Canada, 17; N. W., 16. Seconds, various sections, £16 to £20. Fisher, large, Yorkfort, 38; M. R., 53; Canada, 45 shillings. Small, Yorkfort, 53; M. R., 59; Canada, 60 shillings. Pale, large and small, 28 to 35 shillings. Seconds, 29 to 31 1/2 shillings. Thirds, 21 to 29 shillings. Otter, firsts, large, Yorkfort, 48; brown, 41; small, 35; M. R., large, 60; small, 57; E. M., large, 73; F. G., 79; Canada, large, 50; small, 53 shillings. Seconds, Yorkfort, large, 41; small, 31; M. R., large, 55; small, 51; E. M., large, 65; small, 56; F. G., large, 66 to 71; Canada, large, 53; small, 13; N. W., large, 32; small, 26 shillings. Thirds, Yorkfort, large, 27; small, 18; M. R., large, 29; small, 23; E. M., large, 33; small, 20; F. G., large, 35; small, 26; Canada, large, 30; small, 20; N. W., large, 25; small, 12 shillings. Cubs, all sections, 9 to 12 shillings. Blue fox, firsts, 75 to 120; seconds, 50; thirds, 20 shillings. Cross fox, firsts, Yorkfort, 125 to 170; M. R., 130; E. B., 140; Canada, 48; N. W., 32 shilling. Pale firsts, 34 to 37 shillings. Seconds, Yorkfort, 38 to 100; M. R., 52; E. B., 50; Canada, 35; N. W., 38 shillings. Thirds, Yorkfort, 28; M. R., 33; E. B., 36; Canada, 21; N. W., 25 shillings. White fox, firsts Yorkfort, 10 to 11 1/2; L. W. R., 10 to 11 1/2; E. B., 11 1/2 to 13 shillings. Greasy, No. 1, all sections, 9 1/2 to 11; and No. 2, 8 to 8 1/2 shillings. Seconds, all sections, 8 to 10 1/2 shillings. Thirds, all sections, 5 1/2 to 7 shillings. Red fox, firsts, dark, Yorkfort, 11 1/2; M. R., 17. E. B., 17 1/2; Canada, 11; N. W., 12 1/2 shillings. Firsts, medium, Yorkfort, 10; M. R., 14; E. B., 16; Canada, 9 shillings. Firsts, pale, 9 1/2 to 11 1/2 shillings. Firsts, greasy, Yorkfort, 10 1/2; M. R., 16; E. B., 14; Canada, 10 1/2 shillings. Seconds, all sections, 8 1/2 to 10 1/2 shillings. Thirds, all sections, 6 to 7 1/2 shillings. Kitt Fox, Yorkfort, 26 pence. Skunk, first cased, Yorkfort, 5 1/2; open, 5; Canada cased, 4 1/2 shillings. Seconds, cased Yorkfort, 3 1/2; do., open, 3 shillings. Mink, large, first, Yorkfort, 9 1/2; small do., 5 1/2; M. R., large, 9; small do, 8 1/2; E. B., do, do, 7 1/2 to 11 1/2; Canada, do, do, 6 1/2 to 9 1/2 shillings. Seconds, Yorkfort, 5 1/2 to 5 3/4; M. R., 4 1/2; E. B., 5 1/2; Canada, 4.10; W. W., 3.11 shillings. Beaver, Northwest, seconds, 11 1/2 to 25; thirds, 5 1/2 to 18 shillings. Badger, Yorkfort, 1 1/2 to 7 1/2 shillings. Wolf, large firsts, 7 1/2 to 26; seconds, large, 7 1/2; firsts, white, 65; firsts, blue, 77; small, firsts, 7 1/2; small, seconds, 4 1/2 to 5 1/2 shillings. Wolverine, open, firsts, 23 to 27; open, seconds, 12 to 15 1/2; cased, firsts, 14 to 15; cased, seconds, 10 1/2 to 11 1/2 shillings. Hair seal, large, 44; middling, 37; small 26 pence. Muskrat, firsts, large, 77 1/2; firsts, small, 32; seconds, 21 to 49; thirds, 20; fourths, 2 1/2 shillings. Black bear, rough, 1, 10 to 255; low, 90 to 160; woolly; 125 to 215; thirds, 22 1/2 to 29; fourth, 6 to 6 1/2 shillings. White bear, 72 1/2 to 165 shillings. Brown bear, firsts, light, 280; firsts, dark, 285; woolly, 220 to 265; seconds, rough, 135 to 162 1/2; thirds, 22 shillings. Marten, large, Yorkfort, 16; M. K. R., 14; M. R., 14 1/2; E. M., 40; F. G., 38 1/2; E. B., 29; Canada, 9 1/2; N. W., 14 1/2; small, do, 7 1/2 to 21 1/2 shillings; pale, do, from 7 1/2 to 12 shillings; small, pale, Yorkfort, 7 1/2; M. K. R., 7 1/2; M. R., 6 1/2; E. M., 8 1/2; E. B., 7 1/2; Canada, 5 1/2; N. W., 7; seconds, all sections, 6 1/2 to 14 shillings; thirds, all sections, 5 1/2 to 10 1/2 shillings. Lynx, large, Yorkfort, 17; Canada, 17; N. W., 16 1/2 shillings. Middling, Yorkfort, 12; Canada, 13; N. W., 14 1/2 shillings; small, Yorkfort, 9; Canada, 10; N. W., 10 1/2 shillings; large, fine, 17 to 21 shillings; middling, fine, 14 1/2 to 17 1/2 shillings; open,

Yorkfort, 11 1/2; seconds, all sections, 9 1/2 to 14 1/2 shilling; thirds, all sections, 9 1/2 to 10 shillings.

The London correspondent of the New York Fur Trade Review, writing on March 12, says: "The depression in the trade during the last six months has had its effect upon the auction now being held, and although easier prices were expected, some of the articles have declined very much more than was at all anticipated; for instance, marten, which has been in pretty good request all last season here and has a fair prospect for another run this year, to decline forty per cent., which some of the good skins have, is a very big drop indeed. The commoner skins, however, have not come down so much, on the average the decline upon seconds and thirds is about twenty per cent. One of the best articles at these sales is bear, which has maintained the high prices established last year, and although prices were a little easier at the Hudson Bay Company's sale, when the quality of the skins is taken into consideration they are decidedly firmer than last spring. C. M. Lamson & Co's sale of bears has taken place this day and prices have ruled very high, one lot of large, dark grizzly skins fetching the extraordinary figure of 230s per skin, and there was a very spirited demand for all the good lots offered. Lynx, on account of the large quantity coming forward and the demand not being very brisk, had a drop of about thirty per cent. Wolverine was very much neglected, and in the Hudson Bay Company's sale had a big drop of over fifty per cent. The same may be said of the musk-ox, these having declined about the same rate. In the minor sales last week a very unsatisfactory result was experienced. Many of the French and German buyers not having arrived, a greater part of the goods offered had to be withdrawn. These sales mostly comprised Australian opossum, wallaby, wombat and Thibet coats, crosses and skins; also some parcels of slink lamb crosses, which sold at the ridiculously low price of 3s 9d to 4s per cross, most of these goods costing from 12s to 15s. Thibet crosses—Only the good ones were in demand, and fetched 46s to 49s, good Thibet skins 7s 6d to 8s 3d, and some very fine Thibet coats changed hands at 87s 6d and 95s. The few lots of goat rugs that sold prices remained about the same as our quotations last month, the owners preferring to withdraw the goods rather than take lower prices."

**Winnipeg Clearing House.**

Clearings for week ending April 5, were \$781,226; balances, \$127,831. For the previous week clearings were \$607,556.

Following are the returns of other Canadian clearing houses for the weeks ended on the dates given:

	Clearings.	
	March 20th.	March 22nd.
Montreal .....	\$9,449,163	\$10,116,916
Toronto .....	3,829,536	5,018,178
Halifax .....	892,553	1,047,680
Winnipeg .....	607,556	821,174
Hamilton .....	572,944	584,855
Total .....	\$15,241,752	\$17,591,783

**Live Stock Market.**

At the Montreal stock yards at Point St. Charles the receipts of live stock at these yards for week ending March 31 were:—Cattle, 317; sheep, 319; hogs, 325; calves, 233; left over from previous week, 16 cattle; total for week, 357 cattle, 319 sheep, 325 hogs, 233 calves; on hand 13 cattle. Trade in general during the week was good, the supplies not being extra heavy everything was cleaned out at fair prices. The supply of hogs fell off considerably, thus relieving the market, which closed firm, 5 cents best value. Sheep, lambs and calves of good quality sell well. We quote the following as being fair values:—Cattle, butchers', good 3 1/2 to 4; medium, 3 to 3 1/2; culls, 2 1/2 to 3; lambs, 4 1/2 to 4 3/4; hogs, 4 1/2 to 5; calves, \$2 to \$10.

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## TARIFF AND TRADE.

## LUMBER.

The tariff is the principal feature of interest in commercial circles, as a great many lines of goods are affected. The full statement of tariff changes, which has come to hand since our last issue, shows that it is only rough sawn or hewed lumber which is placed on the free list. The Commercial took for granted from the telegraphic summary that all classes of lumber would be free. This concession to the West is therefore not so much of a concession as it appeared to be from the first report. The remarks made in The Commercial last week regarding the tariff must therefore be considerably modified, as with only rough lumber free, we cannot regard the tariff as nearly so favorable to the West as we were first led to believe it to be. The remarks made in our last issue regarding lumber in particular will have to be largely withdrawn, by the new aspect now given to the situation. The complete report of the new tariff, now to hand, shows that only rough sawn lumber and timber, squared timber, clapboards, laths, pickets, shingles, etc., are to come in free, the old duty on which was 20 per cent on lumber and shingles and 25 per cent on pickets and lath. Siding, ceiling, flooring and other planed and tongued and grooved or finished lumber will be still subject to a duty of 2 per cent. This is certainly much less favorable to the West than the people were led to believe from the telegraphic report, and great disappointment has been the result. The first favorable impression created by the new tariff has therefore already met with something of a revulsion. This arrangement of the lumber duties is not what was expected. Rough lumber, including timber and dimension stuff, however, makes up more than half of the lumber consumed here. Probably three quarters of the lumber taken by the farmers is used in the rough state, as very little finished material is required for barns, sheds, stables, etc. For the city or town trade, one half or more of the material is finished stuff. The changes will undoubtedly have the effect of making a reduction on rough lumber. The Lake of the Woods lumbermen are making a strong effort to secure a reduction in freights, as they claim they cannot stand any cut in prices. No changes, however, have yet been announced either in prices or rates, but a reduction of \$1 per thousand is looked for on rough lumber, particularly on low grades. The fact that only lumber in the rough can be brought in free will materially lessen the prospect of competition from Minnesota manufacturers. The trade here is small at best, and when they can only compete for half of the trade, there is not so much in it for the Minnesota men. Some classes of lumber might be brought in rough and dressed here, but this involves extra handling, and it could only be done at points where planing mills were located, though the extra freight on rough lumber as compared with dressed, is a heavy item.

## FARM IMPLEMENTS.

The drop in the implement duty from 35 to 20 per cent. has not satisfied those who demanded free implements, while on the other hand the implement manufacturers feel that they have been discriminated against. They claim that while the duty on implements has been lowered very materially, they receive little if any advantage from the lowering of the duty upon their raw material. They say that the reduction in the duty on iron and steel has been so arranged as to be of very little value to implement and farm machinery manufacturers, as the principal reductions do not cover the grades of iron and steel used by them. Implement manufacturers say that their raw material costs

them fully 50 per cent. more than it does in the United States, the difference being made up in duties and cost of freight on imported raw material. They claim that they cannot reduce the price of implements, as the sharp reductions which have been made during the last few years have cut prices down to even below a profitable basis. They have not taken any advantage of the duty before, so that they cannot reduce prices now, unless their raw materials are reduced materially. The Plow Makers' Association has held a special meeting and resolved to send a deputation to Ottawa to advocate a reduction on raw material used in the manufacture of plows corresponding with the reduction to 20 per cent. on plows. While home manufactures will not likely be reduced materially in price, there will be considerable reduction in imported lines. United States binders will sell about \$15 less, about \$2.50 on plows, and \$6 to \$8 on gang plows, etc. It is doubtful, however, if any more United States implements will be sold in Manitoba this year. The recent changes in the law, which makes it harder to collect debts in this province, should have the effect of curtailing business and reducing it more to a cash basis. The present prospect is that sales of both the home and foreign manufactures will be much less in Manitoba this year than last. Owing no doubt to the great curtailment of their trade in the West, due probably to changes in the law making credit business more risky, and perhaps also to the changes in the tariff and other causes, the Massey-Harris company has decided upon a general reduction in their staff, and also in wages. The great falling off in the implement trade renders this absolutely necessary.

## GROCERIES.

Some features of the new tariff affecting groceries are producing dissatisfaction. One of these is the duty of 10 per cent on tea, when not imported direct from the country of production. When imported direct, tea will continue to come in free. The importation of India tea, which has grown to a trade of much importance, is not a direct trade, Canadian importers dealing mostly in London. This feature will force importers to bring their tea direct, and will it is thought force the trade into fewer hands. This feature of the duty has not been favorably received, and among the protests is one from the Halifax board of trade, which protests against a duty on tea purchased in Great Britain. It may be some advantage to a tow to have the tea imported direct, but The Commercial believes it would be wisdom on the part of the government to allow importers to purchase wherever their individual requirements could be best met. It is doubtful if special features of this nature should be encouraged. It is a matter which might well be left to the trade to regulate itself. The increased duty on syrups has also been received with dissatisfaction by importers. The increase is on low grades, amounting to as much as to 6 to 7c per gallon. The effect will be to keep out low grade United States syrups, which have been coming in quite freely. The sugar duty has been changed so as to admit a higher quality of raw sugar free. Sugar up to No. 16 Dutch standard can now come in free, whereas before free sugar stopped at No. 14 Dutch standard. Refined sugars and all sugars above No. 16 will remain at the duty of 5 10c per pound. This change in the duty has had an easier tendency in prices of soft sugars, which have been quoted 1 16c lower. The decrease in the duty on canned vegetables will not, it is thought, make any difference in prices. The change from specific to ad valorem duties on dried fruits will reduce prices of lower grades. The change is equal to 4c per pound on Valencia raisins. An explanation was made in the house by the finance minister on Thursday that tea and coffee coming via Great Britain from the place of production would be admitted free if they come through in bond or otherwise on through bills of lading.

## LEATHER.

The reduction in the duty on sole leather, about 3 cent per pound, with other reductions on leather, will weaken leather prices. The leather market has not been in a very prosperous state for some time, and prices have been low. The lower duty will further weaken leather prices, and this will in turn react upon the hide market, for which prices are now exceedingly low. As the duty remains the same on boots and shoes, the shoe manufacturers will be the gainers by the change, while the tanners will be at some disadvantage.

## DRY GOODS.

There has been a considerable reduction in several lines of textiles, perhaps the principal reduction being on cottons. The tendency of the new tariff is to reduce the duty on the common lines of goods in greater proportion, while upon some fancy lines, such as velvets, the duty is higher. The old plan of specific duties bore very heavily on the commoner kinds of goods, such as were required by working people, while the price of expensive goods was not so much affected. Thus the duty of 10 cents per pound on woollens, made the specific taxes heavy on cloth worth 50 cents per yard as on cloth worth over \$1 per yard. The new duties of course do not give general satisfaction. At a meeting of representatives of the Ontario woollen mills a resolution was passed setting forth that the new duties would prevent them from selling their goods in Canadian markets at a profit, as they would result in the importation of cheap woollen goods from England and Germany, and a deputation was appointed to wait on the government to urge that the duties be increased. At a meeting of the Toronto board of trade deputations from the dry goods and manufacturers' sections presented their objections to the tariff. The dry goods men desired that the finance minister be asked to allow the duties on Brussels and tapestry carpets to continue as before at 25 per cent. instead of 30 per cent; that velveteens be included in dress goods at 25 per cent. instead of 30 per cent.; and that ready made clothing be made 10 per cent. over any duties on cloth instead of 2 1/2 per cent., and that a reduction of 6 per cent be made in duty on umbrellas.

## METALS, HARDWARE AND PAINTS.

A large number of changes have been made, the full significance of which is not yet determined. The Toronto hardware trade journal says:—"The changes are sweeping in character. The interests affected the most are the manufacturers, but it is generally conceded that they have still a fair need of protection left them. The reductions which have been made in raw material will to some extent offset the reductions made in manufactured goods, but it is clear that the changes have taken more from the manufacturers than it has given. Some small manufacturers will, it is thought, be compelled to close up altogether." The iron and nail manufacturers are holding a meeting to consider the effect of the tariff changes on prices, and it is likely lower prices will be decided upon in several lines. An important change in the duty is in nails. On cut the reduction is 25c per keg, and on wire 75c per keg. This will it is thought compel a reduction in order to keep out United States nails. The fact that the duty has been lowered on bar iron will prevent the rolling mills from advancing their iron to compensate them for the increased duty on scrap, which they have heretofore used entirely for the manufacture of bar iron. They will likely be compelled to make puddle bar, which they have not done heretofore. The greatest objection to the new iron duties seems to be that the reduction has been mainly on thin iron, while on sheets over 17 gauge there has been no proportionate reduction. This is against the manufacturers of implements, mill machinery, etc., who use heavy iron. The reduction of 1 1/2c per gallon on turpentine will reduce the price to that amount. Linseed oil is reduced about 3c per gallon, which will likely reduce



## A Common Error.

**CHOCOLATE AND COCOA** are by many supposed to be one and the same, ONLY that one is powder (thence more easily cooked) and the other is not

**THIS IS WRONG** - -

Take the Yolk from an Egg,  
Take the Oil from the Olive,  
**WHAT IS LEFT?**

**A RESIDUE.** So with COCOA.

—IN COMPARISON—

**COCOA** is skimmed milk.  
**CHOCOLATE** pure cream.

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GENERAL BLACKSMITHING.

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the price to the same amount. Cheaper grades of glue will be materially reduced. Ochres and oxides are reduced 15 to 25c per hundred pounds, which will affect the prices of imported lines.

BOOKS AND STATIONERY.

The change of the 15 per cent. ad valorem impost on books to a specific tax of 6: a pound will mean additional taxation on cheap reading matter, which in these times has become so great a boon, while it will lighten taxation on expensive works. A Toronto bookman calculates that it will double the duties on Sunday school libraries; add at least 20 per cent to a large order of such popular works as the "Pansy" books; multiply by three the duties on the cheap prints now offered of standard writers like Dickens, Scott and Lytton; and lift the tax on the holiday picture books to something like 70 per cent, or five times the old figure. This specific tax may be considered one of the objectionable features of the new tariff.

Winnipeg Markets.

WINNIPEG, SATURDAY AFTERNOON, April 7.

[All quotations, unless otherwise specified, are wholesale for such quantities as are usually taken by retail dealers, and are subject to the usual reduction on large quantities and to cash discounts.]

Considerable space is taken up with the tariff this week, which has made it necessary to curtail our market report. A full report of the new tariff (which will be concluded next week) will be found in another column, and if merchants will preserve these two copies they will have a handy reference of the tariff at hand. The weather has continued fairly springlike, but the cold spell following Good Friday has put back the spring to a later date than was expected. The first seeding reported came from the Moosomin district this week, where it is said one farmer began seeding on Wednesday. General reports, however, indicate that with favorable weather it will be some little time yet before seeding can begin to any extent, as the land is still wet with snow and water. So far as the crop outlook is concerned, this is a favorable feature, as dry soil earlier in the season is considered a most unfavorable condition. Immigrants have been coming in from the States this week. One large party coming from the state of Kansas, with smaller parties from other sections. A large party is coming from the state of Michigan. Navigation is open on Lake Huron and Georgian Bay and an early opening of Lake Superior ports is looked for. In railway matters the appearance of the Canadian Pacific Railway's annual report is the principal feature. The report says the only new railway work which will be done in the west this year will be the completion of the Revelstoke branch, in the Rocky mountains. The promoters of the Winnipeg and Southeastern railway have returned to the city from the east and will present a new plan to the local government early next week, by which they hope to get such aid from the government as will enable them to build the road. If the government can endorse the plan they say the work will go on at once. Promoters of the Ontario and Rainy River railway have been at Toronto endeavoring to get aid from the Ontario government, with prospects of success. The latter road would connect with the Southeastern at the Lake of the Woods, thus forming a through route over the two roads from Winnipeg to Lake Superior.

GREEN FRUITS. — Oranges, lemons and bananas are about the only lines in the market. Advices from California are firmer on oranges, as it is said the crop has been damaged by heavy gales, and it is not turning out as large as was expected. A few Florida oranges are still in the market, but the season for these is

nearly wound up. Lemons unchanged. A few more small lots of apples may be brought in, but will come high. Malaga grapes are about done. Some extra fine bananas have sold as high as \$4.50 per bunch, but the general run is from \$3 to \$4. New maple sugar is in. It is not likely there will be much syrup in until lake freights can be taken advantage of. Prices are: Oranges, Floridas, \$4.50 to \$5.00 per box, as to sizes, etc. California oranges, \$3.25 to \$3.75. Lemons, new Messinas, \$5 to \$5.50. Malaga grapes at \$7.00 to \$7.50 per keg. Sweet potatoes, \$5.50 to \$6.00 per barrel. Bananas, \$3.00 to \$4.00 per bunch. California comb honey, \$8.50 per case of 48 sections. New maple sugar, 13c lb in 1 lb cakes.

GRAIN AND PRODUCE.

WHEAT — The week has been quite a strong one in wheat. On Monday there were reports of drought in Kansas, and a decrease of 1,496,000 bushels in Liverpool stocks during March was announced, which assisted in improving the markets materially. The weekly visible supply statement showed a decrease of only 705,000 bushels, which was less than expected. The visible supply now aggregates 71,458,000 bushels, and a year ago it was 77,654,000 bushels. The English visible supply decreased 700,000 bushels during last week, that is the imports and farmers' deliveries fell short of the estimated requirements to that extent. On Tuesday prices continued to show an upward tendency in United States markets, some points showing substantial gains, under the influence of adverse weather and crop reports. On Wednesday the United States markets were quite bullish, and at Chicago great excitement prevailed, under which an advance of 3c was made, but the top was not held. Kansas and California states reported drought. Cables were also higher, Liverpool quoting 4 1/2 higher. On Thursday the excitement at Chicago cooled down some, but the market continued comparatively active. Crop damage reports from California were denied, and rain was reported there, but Kansas and Nebraska still reported dry weather. On Friday wheat was fairly strong in United States markets, and buying continued quite active. Continued drought was reported from Kansas and Nebraska. Missouri also reported 25 per cent damage from the late frost.

The monthly report of the world's supplies to Bradstreet's indicates the United States will carry over more available wheat on July 1 than on any like date except in 1893. On April 1 the world's wheat stocks were smaller than one year ago, the like of which has not been reported since February, 1891. Exports of wheat (flour included) both coasts, United States, amount to 1,778,000 bushels last week, 3,635,000 bushels in the week one year ago, and a trifle less than 3,000,000 bushels each in corresponding weeks two and three years ago.

The local grain trade, which is naturally bullish, has been toned up considerably by the firmness this week abroad, and holders have been quite firm. In cash wheat there has been nothing doing, and quotations are not much more than nominal at 59 to 60c on track, freight paid to Fort William. There has been a little more business in May wheat, but holders are too high above the views of buyers to lead to much business. Sales of May were reported at 65, which is 1c above the highest price of last week, but most holders ask more. It is said that 66c was bid for May delivery, but 65 was about as high as most buyers would bid, and as this hardly met the views of holders, there was the usual dearth of business which has characterized the local market for some time. In country markets there is nothing doing, and most elevators are closed. Receipts at Fort William were 50,700 bushels for the week, and no shipments, making stocks aggregate 2,256,243 bushels, as compared with 3,133,926 bushels a year ago, the increase the week last year being 77,000 bushels.

Any sales of hard wheats made across the

Atlantic recently show how far northwestern markets are above an export basis. On Feb. 21, at Liverpool, 4,000 bushels of Manitoba No. 1 hard sold at 25s 10 1/2d per quarter for London delivery, equal to 77 1/2c per bushel. At the same time No. 1 hard wheat was selling here at about 15c per bushel above export values, on a basis of winter freights, when compared with the price obtained at Liverpool. On March 20 a sale of 16,000 bushels of Duluth No. 1 hard was made at Liverpool at 26 shillings per quarter, equal to 78c per bushel, for London delivery. On the same day wheat was selling at Duluth at 60 3/4c, or equal to 84 1/2c delivered at London, showing Duluth on that date to be over 6c per bushel above export value, on winter freight basis. Assuming that the wheat could have been shipped at lake rates, there would have been a margin of only 1/2c to work upon.

FLOUR — Flour is decidedly firmer, owing to the advance in wheat this week, and an advance in flour may be expected at any moment. At the moment, however, we quote unchanged. Quotations in small lots to the local trade, delivered in the city are as follows: Patents \$1.55 to 1.65; strong bakers \$1.45 to 1.55; XXXX which varies widely in the quality of different mills, is quoted at 80 to \$1.00 as to quality. Lower grades, 60 to 75c. Prices per sack of 98 pounds.

MILLSTUFFS — Unchanged and bran especially quite scarce. We quote bran \$12 to \$13, and shorts at \$14 to \$15 per ton, as to quantity.

OATMEAL, ETC. — Rolled oatmeal is quoted at \$2.25 in small lots for 80 lb. sacks; standard, in 98 pound sacks, \$2.40 and granulated, \$2.40.

GROUND FEED — Prices range from \$18 to \$19 per ton as to quality for oat and barley feed.

OATS — Quiet and steady. There has been nothing doing. Cars on track Manitoba country points are about the same, at 24 to 25c per bushel for feed grade, or equal to 30 to 31 on track Winnipeg.

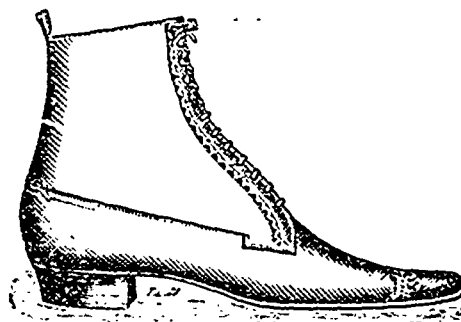
BARLEY — Some demand for good samples for seed and firm with light offerings. We quote 30 to 35c per bushel of 48 pounds on track, country points. Loads on the street, Winnipeg, would bring from 35 to 40c per bushel as to quality, and even 2 to 3c higher for choice samples.

FEED WHEAT — A good sample of feed wheat will bring 40c per bushel of 60 pounds.

FLAX SEED AND MEAL — The price holds at 75c per bushel of 56 pounds here, and 70c in country markets. Up to \$1 has been paid for a limited quantity for seed. Ground oil cake meal quoted at \$24 to 25 per ton.

BUTTER — Butter continues firm, as stocks are light and receipts ditto, but prices cannot be relied on to hold, as any increase in supplies

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The Yorkton Agricultural Society will hold a stock Fair on their grounds on Wednesday, May 2, 1895, at which some (300) three hundred Stall Fed Steers, besides Milch Cows, Horses, &c., will be offered for sale. Buyers are requested to attend. Yours truly,

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Splendid chance for a man with small capital to purchase one of the choicest stocks in the west. Good business stand and trade increasing.

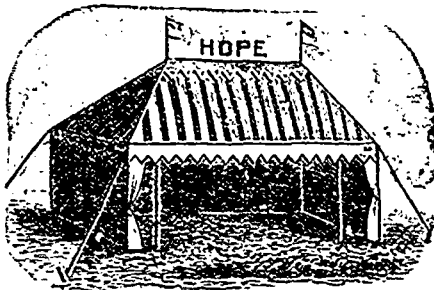
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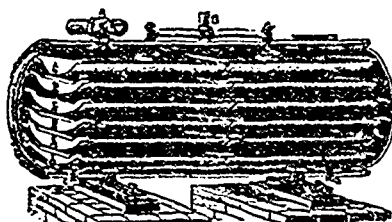
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would reduce values, early spring butter being a quality which dealers do not care to carry in excess of immediate wants. There is very little good old butter held, but such as there is is selling at 17 to 20c. One dealer offered the balance of his stock at 17c. Fair to good new butter is selling at 20 to 22c as to quality.

**CHEESE**—Selling in a small way at 12 to 13c. Eggs—Prices have held at the same range as quoted last week, namely from 10 to 12c, very good quality of fresh have sold at 10c per dozen. Receipts have been moderate, and there is nothing in pressure of stocks to reduce prices. One dealer reports that he sold all he got in this week at 12c, but at the same time others sold as low as 10c. Undoubtedly the market was forced down faster than was necessary, and we believe all the receipts to date would have been taken at better prices than have been obtained if dealers had shown any disposition to hold up prices.

**CURED MEATS**—Prices are: hams, 11 to 12c; breakfast bacon, 11½ to 12½c; dry salt long clear bacon, 8c; smoked long clear 9c; spiced rolls, 8½c; boneless hams, 12c; mess pork, \$16.00 per barrel. Sausage is quoted: fresh pork sausage, 8c; bologna sausage 8½c per lb; German, 9½c; ham, chicken and tongue sausage, 10c per half lb. packet. Pickled hogs tongues, 5c lb. Pickled pigs feet, \$1.40 per pail; pickled hocks, 3c lb.

**LARD**—Prices are 10c lower per 20 pound pail. Pure lard held at 55c in 5 lb. pails; \$1.05 in 5-lb pails; \$2.00 in 20-pound pails, and \$5.00 in 50 lb. pails; compound at \$1.75 per 20 lb pail; compound in 3, and 5 pound tins, \$6.65 per case of 60 pounds. Pure leaf lard in 3, 5 and 10 pound tins, quoted at \$7.25 per case of 60 pounds.

**DRESSED MEATS**—Prices fairly steady at 5 to 7c for beef. Mutton is held at 8 to 10c. Only cold storage stock offered so far, but fresh is expected in the market next week, and will be offered at 10c it is said. Hogs, 5 to 5½c. Veal, plentiful and easier, 7 to 8c.

**POULTRY**—Following prices are quoted:—11 to 12½c for turkeys, 9 to 10c for geese and ducks and 8 to 10c for chickens. Choice fresh stock will bring the top price, and lower quotation for held.

**HIDES**—Quotations vary considerably, different dealers quoting different prices, the range being 2½ to 2¾c for No. 1 cows, and 2½ to 3c for No. 1 heavy steers. One dealer offers 3¾c for No. 1 steers, for his own selection, but not for official inspection. Butchers should be careful to salt hides well as soon as possible, as they will hair-slip very quickly if thrown down in a heap and allowed to remain in this way for any length of time. Some hair-slipped hides, the result of careless handling, are coming in. Cool weather will not save them from becoming damaged, for they will spoil quickly unless frozen solid. With prices so low as they now rule, damaged hides are practically worthless, as they will not pay freight, and with good hides so cheap, it is almost impossible to sell low grade or damaged stock. We quote Winnipeg inspected hides as follows:—No. 1 cows, 2½ to 2¾c; No. 2, 1½ to 1¾c; No. 3, 1c; No. 1, heavy steers, 2½ to 3c; No. 2 heavy steers, 1½ to 2c; No. 3 steers 1c. Calf, 8 to 13-lb skins, 4 to 5c per pound. Kips about the same as hides. We quote 40 to 50c for sheep and lamb skins, average lots, as to size, etc. Tallow, 4½c ren dered; 2 to 3c rough.

**VEGETABLES**—Potatoes have been rather firmer and have been bought at 35 to 40c per bushel for loads on the market but mostly about 35c. Other vegetables are quoted: Turnips, 20 to 25c; carrots, 50 to 60c; beets, 40 to 50c; parsnips, 2c per lb; onions, 3c per lb. Cabbage, 2c per lb.

**HAY**—Hay is offered freely, notwithstanding the breaking up of the roads. Baled hay quoted at \$4 to \$5.50 per ton here. Loose hay, \$3 to \$4 per ton.

**LIVE STOCK**—Quotations in the country range from 3½ to 4c for good butchers' and export

cattle, and down to 3c second quality of butchers. A good many horses have been offered, and some lots have been put up at auction. A fairly good team can be purchased for \$200, which is much lower than in past years.

**Chicago Board of Trade Prices.**

Wheat opened a fraction lower on Monday, but soon advanced about ½c, then declined ½ to ¾c, recovered slightly again, and closed ¼ to ½ higher than Saturday. Oats and corn were a shade lower, and pork lost 12½c per c. rel. Closing prices were:—

	April.	May.	July.
Wheat.....	59	60½	62
Corn.....	30½	37½	38½
Oats.....	30½	30½	28½
Pork.....	—	11 42½	11 40
Lard.....	—	6 77½	6 60
Short Ribs.....	—	5 77½	5 72½

There was no meeting of the board of trade on Tuesday, being local election day, and consequently no official quotations can be given.

On Wednesday wheat was firm and the market quite excited. Prices advanced sharply and at one time were 3c higher than Monday, closing with a nett gain of about 2½c, crop damage reports being the factor. Closing prices were:—

	April.	May.	July.
Wheat.....	61½	62½	61½
Corn.....	37	37½	38½
Oats.....	31½	30½	29½
Pork.....	—	11 93	11 95
Lard.....	—	7 07½	6 90
Ribs.....	—	6 05	5 95

The market was less excited on Thursday, but was fairly active. Prices were easier after the opening, though the opening was about ½c higher, then declined. Just before the close there was a rush of buying orders, and prices advanced quickly about 2c, the marked closing with a gain of 1½c. Closing prices were:—

	April.	May.	July.	Sept.
Wheat.....	63½	64½	66	—
Corn.....	38	38½	39½	—
Oats.....	31½	31½	29½	—
Pork.....	—	13 12½	12 15	—
Lard.....	—	7 12	6 90	—
Ribs.....	—	6 17½	6 10	—

On Friday the wheat market continued active. May wheat advanced sharply to within ¾c of the July option, and sold as high as 65½c, but did not hold the top. Closing prices were:—

	April.	May.	July.	Sept.
Wheat.....	63½	64½	64½	—
Corn.....	38½	39	40	—
Oats.....	31½	31½	29½	—
Pork.....	—	11 93	12 00	—
Lard.....	—	7 10	6 87½	—
Ribs.....	—	6 12½	6 05	—

On Saturday, April 7, wheat opened at 63½c for May delivery and closed at 63½c per bushel. A week ago May wheat closed at 69½c.

**Winnipeg Wheat Inspection.**

The following shows the number of cars of wheat inspected at \*Winnipeg for the weeks ending on the dates given, compared with the number of cars inspected for the corresponding week a year ago, as reported by Inspector Horne to the Board of Trade:—

Grade.	Mar. 3.	Mar. 10.	Mar. 17.	Mar. 24.	Mar. 31.
Extra Manitoba	—	—	—	—	—
hard.....	0	0	0	0	0
No. 1 hard.....	38	40	62	54	33
No. 2 hard.....	8	1	5	9	6
No. 3 hard.....	1	0	0	0	0
No. 4 hard.....	0	2	0	0	0
No. 1 Northern.....	5	6	10	2	1
No. 2 Northern.....	2	0	0	0	0
No. 1 White tyle.....	1	1	1	0	0
No. 2 White tyle.....	0	0	0	0	0
No. 1 Spring.....	0	0	0	0	0
Rejected.....	5	5	0	3	5
No Grade.....	0	1	0	0	1
Total.....	59	56	78	63	46
Same week last year.....	157	203	173	149	82

\*Wheat inspected at Emerson, going out vid the Northern Pacific, is included in Winnipeg returns. A considerable portion of the wheat moving is inspected at Fort William, as does not show in these figures.

**Duluth Wheat Market.**

No. 1 Northern wheat at Duluth closed as follows on each day of the week:

Monday—May, 61½c.
Tuesday—May, 62c.
Wednesday—May 63½c.
Thursday—May, 61c.
Friday—61c.
Saturday—May, 61c.

A week ago prices closed at 61½ for May delivery per bushel. A year ago cash wheat closed at 65c, and May at 69½c per bushel.

**New York Wheat.**

On Saturday, April 7, wheat closed at 65½c per bushel for May delivery. A week ago May wheat closed at 63½c.

**Minneapolis Wheat.**

No. 1 Northern wheat closed on Saturday at 63½c for cash. May closed and at 61½c. A week ago cash closed at 61½c and May at 59½c.

**British Cattle Markets.**

At Liverpool on April 2 an easier feeling prevailed in the live stock market, and values were quoted ½c lower. Notwithstanding the fact that supplies were not large the demand was not brisk. We quote: Finest steers, 10½ to 11c; good to choice, 10 to 10½c; poor to medium, 9 to 9½c; inferior and bulis, 6½ to 8c.

**Late Western Items.**

- E. Halpenny, baker, is opening at Minnedota, Man.
- J. S. McDonald, general store, Chater, Man.; succeeded by J. G. Hoey.
- R. C. Callander has opened in agricultural implements at Hartney, Man.
- Thos. Dunbar, barber, &c., Fort William, Ont., assigned to J. T. Horne.
- Christie & Morse, butchers, Rat Portage, Ont., sold out to Geo. Wm. Hadley.
- F. A. Gemmel, harness, &c., Selkirk, Man.; business reported sold to E. F. Hutchings.
- R. Jardine, stationery, Prince Albert, Sask.; reported selling out and removing from there.
- Wm. Buck, stove manufacturer, opening branch of Brantford business at Winnipeg, Man.
- Atherton & Thorburn, livery, Fort Qu'Appelle, Assa; sold out to C. L. Featherstonhaugh.
- R. Rollins is opening in hardware at Crystal City, Man., where he succeeds Greenway & Richard.
- Duncan Stewart, of Winnipeg, lately with R. J. Whitla & Co., has succeeded to the estate of Campbell & Robinson, dry goods and boots and shoes, Morden, Man.
- J. H. Brock left on Saturday for the eastern provinces. He will establish agencies for his company, the Great West Life Insurance, at points in Nova Scotia and New Brunswick.

**Lumber Trade Items.**

The annual meeting of the Alberta Lumber Company was held last week, and a very encouraging report of the past year's business was presented. The prospects for the ensuing year are that the company will cut a very large amount of timber on their limits. The following gentlemen were unanimously elected directors for the ensuing year: Henry J. Dexter, Wm. G. Bell, Winnipeg; Henry B. Baird, Westly Fallows, James Robertson, Minneapolis.

A planer has been placed by D. Ross in one of his mills at Whitemouth.

Hugh Law has purchased from Robinson & Co. the good will of the lumber business carried on by them on Higgins street, Winnipeg.

## British Columbia Brief Business Notes.

"Light," a new weekly eight page paper, has made its appearance in Vancouver.

The paper mill at Alborai will, it is said, begin operations during the present month. Some houses are being built on the "Mill-town" townsite.

The British schooner Norma has arrived in Victoria from Fanning Islands with a cargo of 25,000 coconuts, the first of the kind ever brought to British Columbia.

P. Murphy, hotel, Donald, contemplates selling out.

Houston & Wilson, sashes and doors, Golden; reported dissolved; M. L. Houston continues.

Olson, Clark & Leitch, furniture, etc., Vancouver, have dissolved.

Postill Bros., butchers, Vancouver; partnership existing between this firm and T. W. Williams, dissolved; Postill Bros. continue.

Steward & Mills, electrical agents, Vancouver, have dissolved.

J. H. Go-nell, boots and shoes, Victoria; closed out business.

Provincial Building and Loan Association, (foreign), Victoria; incorporation granted.

Victoria Iron Works Co., Victoria; order under winding-up act granted.

E. E. Wescott has opened business in confectionery and fruits at Victoria.

Turner & Port, Westminster, have organized the Fraser River Fish Co. to export fresh and salt salmon.

The bark Thermopylae, of Victoria, is loading lumber at the Brunette mills for Shaughai.

The British barque Astoria has arrived from Liverpool with a cargo for Victoria and Vancouver. She will load lumber at Hastings mills.

The schooner Aida, 507 tons, has been towed out to sea from Moodyville with 634,107 feet of rough lumber and 52,455 feet of flooring and two spars. The value of the cargo is \$6,000.

Colquhoun & Bell, plumbers, Vancouver, have dissolved.

P. F. Venables, restaurant, Vancouver, has given up business.

Frank W. Teague, poultry supplier, has opened at Nanaimo.

The Toronto Painting and Paper Hanging Co. have opened in Victoria.

The Eaglewood hotel, Vancouver, was sold by sheriff for rent to Mr. Harris.

Bowness & Creeden, grocers, Victoria, have dissolved. J. Creeden will wind up the business.

James McMillan & Co, fur dealers, Minneapolis, have opened a branch at 39 Langley street Victoria.

Angus Stuart, late editor of the Vernon News, contemplates starting a weekly paper at Fairview, early in April.

Mrs. J. Webb, of J Webb & Co, general store and hotel, North Bend, is dead.

The firm name of Wilson, Campbell & Buell has been changed to Wilson & Campbell, Mr. Buell retiring.

G. R. Lesson, of Wolsley, Man., has disposed of a cargo of horses in Vancouver and returned home.

The Chilean ship Hindostan, 1542 tons, Capt. Waleh, arrived on the 30th with ballast. The Hindostan will load lumber at Moodyville mill.

The new Guichon cannery will be ready for the season. It will have a capacity of 20,000 cases.

The Steveston Montreal canning company will complete their factory in time for the run. They contemplate a pack of 20,000 cases.

Twenty tons of ingots of tin and 20 tons of lead, besides 8,000 boxes of tin plates, have been received at Victoria for the canneries along the Fraser.

F. J. P. Gibson has joined the real estate firm of Casement & Creery. The firm name is Casement, Creery & Gibson.

Thomas Eade is selling out a cargo of horses at Vancouver. The animals came from Hamilton.

The fish exporters of the province have arranged to pool all their shipments east in order to overcome the disastrous competition which is said to have ruined the profits of the industry last year.

Wallace Bros. and Mackenzie, of Kalama, Washington, have leased the Bon Accord cannery for a term of years from Munn & Co., Westminster, and will at once begin sturgeon fishing operations on a very extensive scale. They are building freezers capable of storing 24 carloads of sturgeon, which will be shipped frozen to New York, and the Great Northern will carry it.

William's official British Columbia directory for 1894 has been issued. It is fully up to the standard of previous editions. It covers the entire province of British Columbia, and will be found an indispensable guide to those having business relations in the province. In addition to the alphabetical directory of residents of all the towns and settlements, a great deal of condensed information of a general nature is given.

The possibilities of the halibut fisheries in this province are to some extent exemplified in the success of the Westminster Fish Co., which this season has shipped nineteen carloads to the Eastern markets, and made a number of small shipments down the coast as far as San Francisco. The Capilano arrived down last week with 45,000 pounds of fish, being the last cargo of the season.

A meeting of the shareholders of the Victoria tramway company was held last week. A proposition to subscribe to 80,000 preference shares bearing 8 per cent interest was laid before the meeting. A balance sheet for the last three months' operations shows increased earnings over the same period in 1893 of about \$5,000.

## Freight Rates and Traffic Matters.

The Montreal Trade Bulletin of March 30 says:—"Further freight engagements of heavy grain for May shipments to Liverpool are reported at 1s 6d per quarter, and 1s 3d was bid for a large line and refused. The quoted rates to Liverpool and Glasgow are 1s 6d to 2s. The quantity of grain engaged for May shipment is very small compared with that of a year ago; a good deal of the space from this port had been secured. Rates on rails are quoted at 42s 6d to 4s; hay, 42s 6d; flour, 10s Liverpool, 11s 3d Glasgow, and 12s 6d London. Black Diamond steamer has been taken at 27s per barrel on flour to St. John's Newfoundland, and we quote 25 to 27s."

The Duluth Market Report of April 2 says: "Nothing was done the last week in charters of either grain, ore or lumber from the head of the lakes. The nominal rate on grain to Buffalo is 2s with no prospect of business, for holders seem disposed to change their grain over to July. Kingston tonnage has been offered as low as 3s."

## Important Legal Decisions.

Decision in the case of Burdett, against the Canadian Pacific railway, which came up at the Court at Winnipeg some time ago, has been given in favor of the railway company. The plaintiff sued the railway company to recover damages for the loss of goods by fire in the company's car at Emerson. The goods arrived at Emerson on June 30 last, and the car was placed on a siding near elevator there. During the night the elevator caught fire, and the flames communicating with the car, it and its contents were destroyed. At the trial before Judge Walker it was shown that the practice of the merchants of Emer-

son was to remove their goods from the car on the afternoon of the day they arrived; that this car also contained goods for the owner of the elevator and the car was placed there for his convenience. Against a verdict entered for the plaintiff the company appealed to Mr. Justice Dubue, who delivered judgment this morning holding that the company had not been guilty of negligence as common carriers; that a sufficient time for the removal of the goods had elapsed; they had ceased to be carriers and were warehousemen. The verdict for the plaintiff is set aside and a nonsuit is entered. The appeal is allowed with costs. Mr. Forrester appeared for the plaintiff. Mr. Aikens, Q.C., and Mr. Minty for the railway company.

## The Quarter's Failures.

Throughout the Dominion of Canada and Newfoundland there are reported 595 business failures for the past quarter, compared with 526 in the first quarter of 1893, but the total indebtedness of failing Canadian creditors within the past three months is reported at \$6,515,294, as compared with \$4,788,824, in the quarter a year ago, and the assets this year are \$2,934,401 compared with \$2,477,105. In the province of Ontario there is an increase of 49 failures, nearly 25 per cent., while the increase in the gross liabilities is nearly 50 per cent. In the province of Quebec the increase in number of failures is only 22, or 13 per cent., but the increase in total indebtedness is 120 per cent. No marked changes in the number of business failures are reported from New Brunswick, Nova Scotia, Manitoba or British Columbia, but liabilities of embarrassed concerns in New Brunswick have more than doubled, while they have declined in Nova Scotia and increased slightly in Manitoba, and more than 300 per cent. in British Columbia.—Bradstreet's.

All the looms in the Montreal woolen company's mill are idle, every weaver in the company's employ having quit work because of an attempt to reduce the price of a new class of goods the mill was experimenting on. The company is determined and will likely close the mill down at the end of the week.

A bill has been introduced at Ottawa to change the name of the Hudson Bay railway company to the Winnipeg and Great Northern railway and to extend the time for construction.

C. Mair writes from Kelowna, B. C., to say that the statement made recently that he would shortly return to Prince Albert is an error.

Samuel Fugo, tea merchant, London, Ont., has failed. The cause is said to be the result of the overcrowding of the tea trade in the city. His assets are expected to exceed his liabilities by several thousand dollars.

The Western World for March is out and is another splendid number, full of information about our great country, and, as usual, profusely illustrated. The Western World appears to be doing a good work in assisting to make known the riches of Western Canada.

The Winnipeg Colonist comes out with its April number in a new dress of type and with several improvements in the general arrangement.

**Tie to this Truth.**

When you start out on a journey you will get **The Best Service. The Greatest Luxury. The Most Complete Comfort** if your ticket reads via **The North-Western Line.** For full information as to through rates and routes and for Sleeping Car Berths, call on your Home Agent, and for Map Folker Free, address **T. W. TEASDALE, G.P.A.**

**C. St. P.M. & O. Ry, St. Paul.**

**C. P. R. Annual Meeting.**

The annual meeting of the Canadian Pacific railway was held at Montreal on April 4. The report for 1893 shows the gross earnings to have been \$20,902,317; expenses, \$13,220,931; net earnings, \$7,711,416. Interest earned from deposits and loans, \$209,662; fixed charges, \$5,333,507; surplus for the year after the payment of dividends, \$337,082; accumulated surplus, \$7,261,213; decrease in profits, including interest earned, \$672,672; land sales, 107,313 acres for \$352,847; townsite sales above expenses, \$15,234.

The directors' report says the past year opened unfavorably: a closely following series of snow storms with unusually cold weather made working difficult and expensive, and the earnings suffered in consequence. The directors hoped that the loss of the first quarter would be made up later, but the extraordinary decline in the price of wheat and the trade depression of the Pacific coast caused loss during the last two months of the year, and a decrease in earnings has to be reported for the first time. The extreme depression in the United States made itself felt, and travel was much reduced. A large amount of wheat is still in the hands of farmers or in elevators waiting a favorable turn of the market, which is all that is necessary to bring a revival of business. The losses were entirely west of the great lakes, the company's eastern lines showing increased earnings, the "Soo" line and the Duluth, South Shore and Atlantic suffering in common with all other United States lines west of the great lakes from the extraordinary depression there, but both are now showing improvement.

Five hundred and thirty-seven wooden bridges were replaced by permanent work during the year, and 188 miles of main line were relaid with heavy rails, replacing lighter rails used elsewhere. Heavy expenditures for improvements are nearly at an end. The timber bridges remaining after the present year will be mostly of a character that replacement may be spread over a number of years. This year \$1,612,345 are required for bridges, improvement of the permanent way, rolling stock equipment, terminals, etc. No new lines are contemplated beyond the completion of the Revelstoke and Temiscamingue branches, which are both well advanced. Owing to the unfavorable outlook of business, expenditures for improvements, etc., were curtailed, and an issue of £1,320,000 preference stock was found sufficient, instead of £1,600,000, authorized.

The directors recommend that after the present year the semi annual dividends hitherto paid in February and August be paid in April and October, so that the results each year may be definitely ascertained before the dividend is declared for the last half of the year, and the books closed at one time for dividend on common and preference stocks, and for the annual meeting.

Resolutions were passed authorizing the expenditure of capital for the following purposes:—

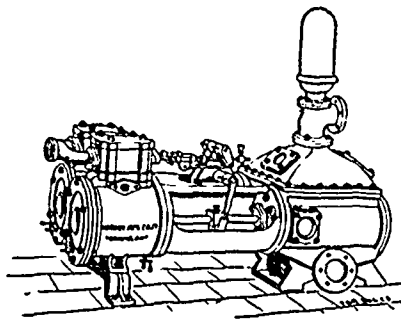
Permanent bridges and improvement of road-way	\$ 714,065
Stations and other facilities for traffic and additional fencing	115,230
Montreal and Toronto terminals	137,150
Substitution of heavy rails for lighter, representing difference in weight	75,000
Steamer for local Pacific coast service	195,000
For acquiring proportionate interest in "Soo" line sleeping cars	195,000
For other rolling stock and equipment	250,000
<b>Total</b>	<b>\$1,612,345</b>

The old board was re elected, and at a subsequent meeting of the board the former officers were re elected.

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**Northey Mfg. Co., Ltd.**

**Steam Pumps**

FOR ALL PURPOSES.

—Sole Agents—

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—THE—

**Western Milling Co., Ltd.**

**STRONG BAKERS AND HUNGARIAN PATENT FLOUR.**

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Manufacturers of Flour, Feed, And dealers in Grain.

Best Hard Wheat only used.

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A. C. Archibald.

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(Successors to Wright & Jukes.)

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**FARM TO RENT OR WORK ON** shares, near Winnipeg. Good buildings. Apply at the Commercial office, by letter or personally.

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MANUFACTURERS OF

**ROLLED OATS, OAT MEAL, GRAHAM FLOUR**  
Split Peas and all kinds of Chop Feeds.

QUOTATIONS SOLICITED for Barley, Oats, Wheat and Peas for milling and feed purposes in sack or bulk car load lots. **BATCHELOR & QUINE,**  
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**MAJOR & ELDRIDGE,**

COMMISSION MERCHANTS,

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FRESH EGGS WANTED.

Sole Agents for Vancouver, New Westminster and District for Leitch Bros. Celebrated Oak Lake Manitoba Flour.

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(LIMITED)

Oatmeal and Ground Feed Millers.

WHOLESALE DEALERS IN

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CORRESPONDENCE SOLICITED

**VICTORIA, - - B.C**

**J. & A. Clearihue,**

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—DEALERS IN—

**FRUITS AND ALL KINDS OF PRODUCE.**

Special attention to consignments of Furs and Skins, Butter and Eggs.

**Yates Street, VICTORIA, B.C.**

P.O. BOX 536.

AGENTS Skidgate Oil Works, B.C.; D. Richards, Laundry Soaps, Woodstock, Ontario; Teller, Rothwell Co., Montreal, Parisian Washing Blue.

We have a large cool warehouse with good facilities for handling Butter and Produce in quantities.

Consignments Received in all Lines. Correspondence Solicited.

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**CHINA and JAPAN RICE,**

**RICE FLOUR AND BREWERS' RICE.**

WHOLESALE TRADE ONLY.

**HALL ROSS & CO. - Agents.**

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**BUTTER, EGGS, FRUITS AND PRODUCE**

A PERFECT SYSTEM OF

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We can Supply you with Sacks for Every Purpose

**WHEAT SACKS** our **SPECIALTY**

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Agents for The Canada Jute Co., Ltd., Montreal.

## LEITCH BROS. OAK LAKE "Anchor Brand" FLOURS

—FROM—

No. 1 Hard Wheat.

BRAN, SHORTS  
AND ALL KINDS OF

Chopped Feed and Grain.

—ADDRESS—

OAK LAKE  
MANITORA.

## A. GARRUTHERS WOOL PULLER.

Dealer in Hides, Skins, Furs, Wool,  
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## "MONSOON" PURE INDIAN TEAS.

Always reliable, never changes. In cases of 60  
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Growers' and Importers,  
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Write for Samples,  
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WINNIPEG, - MAN.



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## O'LOUGHLIN BROS. &amp; CO.,

Have removed to their

New Premises, No. 41 Princess Street

Where they will be Pleased to see all Friends and Customers.

Wholesale Paper, Stationery and General Jobbers,  
AND PRINTERS.

41 Princess Street,

WINNIPEG.

## The New Tariff.

Following is the new tariff complete, compared with the old tariff, showing where changes have been made, as well as articles which have not been changed:—

## SCHEDULE A.

## ALES, BEERS, WINES AND LIQUORS.

Ale, beer and porter, when imported in casks or otherwise than in bottles, 16 cents per gallon. Old rate, 16 cents.

Ale, beer and porter, when imported in bottles (six quart or twelve pint bottles to be held to contain one gallon) 24 cents per gallon. Old rate, 24 cents.

Cider, not clarified or refined, 5 cents per imperial gallon. Old rate, 5 cents.

Cider, clarified or refined, 10 cents per imperial gallon. Old rate, 10 cents.

Lime juice and fruit juice, fortified with or containing not more than 25 per cent of proof spirits, sixty cents per gallon; and when containing more than 25 per cent of proof spirits, \$2 per gallon. Old rate the same.

Lime juice and other fruit syrups and fruit juices, n.o.p., 20 per cent ad valorem. Old rate, sweetened, 40 cents; unsweetened, 10 cents.

Spirituos or alcoholic liquors distilled from any material or containing or compounded from or with distilled spirits of any kind, and any mixture thereof with water, for every gallon thereof of the strength of proof and when of a greater strength than that of proof at the same rate on the increased quantity that there would be if the liquors were reduced to the strength of proof; when the liquors are of a less strength than that of proof, the duty shall be at a rate herein provided but computed on a reduced quantity of the liquors in proportion to the lesser degree of strength, provided, however, that no reduction in quantity shall be computed or made on any liquors below the strength of 15 per cent under proof, but all such liquors shall be computed at the strength of 15 per cent under proof as follows:

(a) Ethyl alcohol, or the substance commonly known as alcohol, hydrated oxide of ethyl or spirits of wine; gin of all kinds n. e. s.; rum, whiskey and all spirituos or alcoholic liquors, n. o. p.; amyl alcohol or fusil oil or any substance known as potato spirit or potato oil, methyl alcohol, wood alcohol, wood naphtha, pyroxylic spirit or any substance known as wood spirit or methylated spirit, absinthe, arack or palm spirit, brandy, including artificial brandy and imitations of brandy, cordials and liqueurs of all kinds, n. e. s., mescal, pulque, rum shrub, schiedam and other schnapps; tafia, angostura and similar alcoholic bitters or beverages, \$2.12½ per gallon. Old rate the same.

(b) Spirits and strong waters of any kind mixed with any ingredient or ingredients, as being or known or designated as anodynes, elixirs, essences, extracts, lotions, tinctures, or

medicines, n.e.s., \$2.12½ per gallon and 30 per cent ad valorem. Old rate the same.

(c) Alcoholic perfumes and perfumed spirits, bay rum, Cologne and lavender waters, hair, tooth and skin washes and other toilet preparations containing spirits of any kind, when in bottles or flasks weighing not more than four ounces each, 50 per cent ad valorem. When in bottles, flasks or other packages, weighing more than 4 ounces each, \$2.12½ per gallon and 40 per cent ad valorem. Old rate the same.

(d) Nitrous ether, sweet spirits of nitre and aromatic spirits of ammonia, \$2.12½ per gallon and 30 per cent ad valorem. Old rate the same.

(e) Vermouth and ginger wine containing not more than 40 per cent of proof spirits, 75 cents; if containing more than 40 per cent of proof spirits, \$2.12½ per gallon.

Wines of all kinds, except sparkling wines, including orange, lemon, strawberry, raspberry, elder and currant wines, containing 26 per cent or less of spirits of the strength of proof, whether imported in wood or bottles, (six quart or twelve pint bottles to be held to contain a gallon), 25 cents per gallon and for each degree of strength in excess of 26 per cent of spirits as aforesaid, an additional duty of 3 cents until the strength reaches 40 per cent of proof spirits, and in addition thereto 30 per cent ad valorem. Old rate the same.

Champaign and all other sparkling wines in bottles containing each not more than a quart, but more than a pint, \$3.30 per dozen bottles; containing not more than a pint each, but more than one half pint, \$1.65 per dozen bottles; containing one-half pint each or less, 82 cents per dozen bottles; bottles containing more than one quart each shall pay in addition to \$3.30 per dozen bottles at the rate of \$1.65 per gallon on the quantity in excess of one quart per bottle, the quarts and pints in each case being old wine measure; in addition to the above specific duty there shall be an ad valorem duty of 30 per cent. Old rate the same.

But any liquors imported under the name of wine and containing more than 40 per cent of spirits of the strength of proof shall be rated for duty as unenumerated spirits.

## TOBACCO AND MANUFACTURES.

Cigars and cigarettes, \$2 per pound, and twenty-five per cent ad valorem, the weight of cigarettes to include the weight of the paper covering. Old rate, \$2 per pound and 25 per cent.

Cut tobacco 45 cents per pound and 12½ per cent ad valorem. Old rate, 45 cents per pound and 12½ per cent.

Manufactured tobacco, n.e.s. and snuff, 35 cents per pound and 12½ per cent ad valorem. Old rate the same.

Opium (crude), \$1 per pound, the weight to include the weight of the ball or covering. Old rate the same.

Opium (powdered), \$1.35 per pound. Old rate, 20 per cent.

Opium, prepared for smoking, \$5 per pound. Old rate the same.

## ANIMALS AND AGRICULTURAL AND ANIMAL PRODUCTS.

Animals, living, n.e.s., 20 per cent ad valorem. Old rate, cattle and sheep, 30 per cent; other n.e.s., 20 per cent.

Live hogs, 25 per cent ad valorem. Old rate, 2 cents per pound.

Beef salted in barrels, and fresh, 2 cents per pound. Old rate the same.

Meats, n.e.s., including canned meats and canned poultry and game, 25 per cent ad valorem. Old rate, mess pork, 1½ cents; other, 3 cents. Fresh mutton, 35 per cent.

Meats, fresh, n.e.s., 3 cents per pound. Old rate, 3 cents.

Poultry and game, n.o.p., 20 per cent ad valorem. Old rate the same.

Extracts of meats and fluid beef not medicated and soups, 25 per cent ad valorem. Old rate the same.

Lard and cotolene, 25 per cent ad valorem. Old rate, lard, 3 cents; cotolene, 20 per cent.

Tallow, stearic acid and stearine of all kinds, n.e.s., 20 per cent ad valorem. Old rate tallow, 1 cent; stearic acid, etc., 3 cents.

Beeswax, 10 per cent ad valorem. Old rate, 20 per cent.

Paraffine wax, 2 cents per pound. Old rate, 3 cents.

Paraffine wax candles, 4 cents per pound. Old rate, 5 cents.

Candles, all others, 25 per cent ad valorem. Old rate, tallow, 2 cents; others, 25 per cent.

Soap, n.e.s., pearline and other soap powders, pumice, silver and mineral soaps, Sapolio and like articles, 35 per cent ad valorem. Old rate, 10c per lb and 10 per cent.

Soap, common and laundry, not perfumed, 1 cent per lb. Old rate, 1½ cents per lb.

Castile soap, mottled or white and white soap, n.e.s., 2 cents per lb. Old rate the same.

Glue and mucilage, 25 per cent ad valorem. Old rate, glue liquid, 30 per cent; other, 3 cents per lb.

British gum, toxtime, sizing cream and enamel sizing, 10 per cent ad valorem. Old rate, 1 cent per lb.

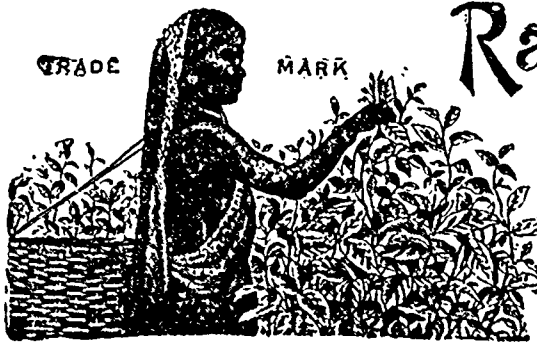
Feathers, undressed, 20 per cent ad valorem. Old rate, 15 per cent and 25 per cent.

Feathers, n.e.s., 30 per cent ad valorem. Old rate, 35 per cent.

Butter, 4 cents per pound. Old rate the same.

Cheese, 3 cents per pound. Old rate the same.

Condensed milk, condensed coffee, condensed coffee with milk, milk foods and all similar preparations, including preserved ginger, 30 per cent ad valorem. Old rate, condensed milk,



**Ram Lal's  
PURE  
INDIAN TEA**  
GUARANTEED ABSOLUTELY PURE  
AS MANUFACTURED ON THE  
GARDENS IN INDIA

Sold by Turner, Mackend & Co., Wholesale Grocers, Winnipeg.

**J. & T. BELL**  
FINE  
**BOOTS & SHOES**  
MONTREAL.

Representative for Manitoba, N.W.T. and  
British Columbia,  
L. GODBOLT WINNIPEG McIntyre Block

GRANULAR **OGILVIE'S HUNGARIAN** CREAMY  
**FLOUR.**  
HAS NO EQUAL. HAS NO EQUAL.

STANDS unparalleled in its  
Distinctive Qualities and  
Peculiar Advantages. We are  
aware others are attempting to  
imitate our Brands, which is the  
Strongest Guarantee of the Su-  
periority of  
"OGILVIE'S FLOUR."

WINNIPEG, Oct. 5th, 1893.

Messrs. Ogilvie Milling Co.,

GENTLEMEN:—I have great pleasure in giving you my opinion of the two grades of flour, Patent and Bakers, you are now manufacturing. It excels all other flours that I have ever used, and makes more bread per barrel, and gives me splendid satisfaction in my business, and I am very glad to express my opinion after a number of years experience in flour. Yours is certainly the best I have ever used. H. LISTER, Baker.

—IN HANDLING—

**OGILVIE'S FLOUR**  
YOU HAVE  
**THE BEST**

Each bag guaranteed. Sown with our  
Special Twino, Red White and Blue.

OGILVIE'S HUNGARIAN,

Unequaled for fine Cakes and Pastry. Stands unri-  
valled for Bread Making. Make the sponge thin. Keep  
the dough soft. Do not make it stiff. For pastry  
use little less flour than usual.

**DOMINION BAG CO., LTD.,**  
MONTREAL.

MANUFACTURERS OF

**B  
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S**

For **WHEAT**  
For **FLOUR**  
For **BRAN**  
For **OATS**  
For **SHORTS**  
For **Potatoes**  
For **COAL**  
For **Everything**



Full Stock Carried by our Manitoba and  
Northwestern Agents.

**Merrick, Anderson & Co.**

WINNIPEG.

PRICES and SAMPLES  
Mailed on Application,

etc., sweetened, 1½ cents per pound, and 35 per cent; do. do., unsweetened, 35 per cent; preserved ginger, 35 per cent.

Apples, 40 cents per barrel, including the duty on the barrel, 40 cents per barrel. Old rate the same.

Beans, 15 cents per bushel. Old rate, the same.

Buckwheat, 10 cents per bushel. Old rate the same.

Peas, 10 cents per bushel. Old rate the same.

Potatoes, 15 cents per bushel. Old rate the same.

Rye, 10 cents per bushel. Old rate the same.

Rye flour, 50 cents per barrel. Old rate the same.

Hay, \$2 per ton. Old rate the same.  
Vegetables, when fresh or dry salted, n.e.s., 25 per cent ad valorem. Old rate the same.

A RECIPROCIITY PROVISIO.

Provided that green or ripe apples, beans, buckwheat, peas, potatoes, rye, rye flour, hay and vegetables, n.e.s., or any of them, shall be free of duty when imported into Canada from the country of production if such country whence any of the above products are imported imposes no duty on like products imported thence from Canada.

Barley, 15 cents per bushel. Old rate the same.

Indian corn, 7½ cents per bushel. Old rate the same.

Provided that barley and Indian corn shall be free of duty when imported into Canada from the country of production if such country whence either or both are imported admits both these products free of duty when imported thence from Canada.

Dutiable breadstuffs, grain and flour and meal of all kinds, when damaged by water in transit, 20 per cent ad valorem upon the appraised value, such appraised value to be ascertained as provided by sections 58, 70, 71, 72, 73, 74, 75 and 76 of the Customs act. Old tariff the same.

Buckwheat meal or flour, one-fourth of one cent per pound. Old rate the same.

Corneal, 40 cents per barrel. Old rate the same.

Oats, 10 cents per bushel. Old rate the same.  
Oatmeal, 50 cents per barrel. Old rate 1½ cent per pound.

Rice, uncleaned, unhulled or paddy, new, five-tenths of one cent per pound. Old rate 17½ per cent.

Rice, 1 cent per pound. Old rate 1½ cent per pound.

Rice and sago flour and sago, 25 per cent ad valorem. Old rate 2 cents per pound.

Wheat, 15 cents per bushel. Old rate the same.

Wheat flour, 75 cents per barrel. Old rate the same.

Biscuits of all kinds, 25 per cent ad valorem. Old rate unsweetened, 25 per cent; sweetened, 35 per cent.

Macaroni and vermicelli, 25 per cent ad valorem. Old rate 2 cents per pound.

Starch, including farina, corn starch or flour, and all preparations having the qualities of starch, 1½ cents per pound, the weight of the package to be in all cases included in the weight for duty. Old rate, unsweetened, 2 cents; sweetened, 4 cents.

Seeds, viz., garden, field and other seeds for agricultural or other purposes, n.o.p., when in bulk or in large parcels, 10 per cent ad valorem; when put up in small papers or parcels, 25 per cent ad valorem. Old rate the same. Mustard, ground, 25 per cent ad valorem. Old rate the same.

Mustard cake, 15 per cent ad valorem. Old rate, 20 per cent.

Sweet potatoes and yams, 10 cents per bushel. Old rate, 25 per cent.

Tomatoes, fresh, 20 cents per bushel and 10 per cent ad valorem. Old rate, 30 cents per bushel and 10 per cent.

Tomatoes and other vegetables, including corn and baked beans, in cans or other pack-

ages, not elsewhere specified, 1½ cents per pound, the weight of the cans or other packages to be included in the weight for duty. Old rate, 2 cents per pound.

Pickles, sauces and catsups, including soy. 35 per cent ad valorem. Old rate, pickles 40 cents; sauces and catsups, 40 cents per gallon and 20 per cent, including soy 10 cents per gallon.

Malt, 15 cents per bushel upon entry for warehouse, subject to excise regulations. Old rate the same.

Extract of malt (non-alcoholic) for medicinal purposes, 25 per cent. Old rate the same.

Hops, 6 cents per pound. Old rate the same.

Compressed yeast in bulk or mass of not less than fifty pounds, 3 cents per pound. Old rate 4 cents per pound.

In packages weighing less than fifty pounds, new, 6 cents per pound; the weight of the package in the latter case to be included in the rate for duty. Old rate the same.

Yeast cakes and baking powders, 6 cents per pound, the weight of the package to be included in the weight for duty. Old rate 8 cents per pound.

TREES AND PLANTS.

Trees, viz, apple, cherry, peach, pear, plum, and quince, of all kinds, 3 cents each. Old rate, apple 3 cents, cherry 4 cents, peach 3 cents, pear 3 cents, plum 3 cents, and quince 2½ cents.

Grape vines, and gooseberry, raspberry, currant and rosebushes, also fruit plants not elsewhere specified, and shade, lawn and ornamental trees, shrubs and plants, 20 per cent ad valorem. Old rate, grapevines 2 cents each, and gooseberry 1 cent, raspberry 1 cent, currant 1 cent and rosebushes 3 cents each, also fruit plants not elsewhere specified, and shade, lawn and ornamental trees, shrubs and plants 20 per cent.

Blackberries, gooseberries, raspberries, straw berries, cherries and currants, n.e.s., 2 cents per pound, the weight of the package to be included in the weight for duty. Old rate, blackberries, gooseberries, raspberries, strawberries, 3 cents per pound; cherries and currants, 1 cent quart.

Cranberries, plums and quinces, 25 per cent ad valorem. Old rate, 39 cents bushel.

Apples, dried, desiccated or evaporated, raisins, currants, dates, figs, prunes and other dried, desiccated or evaporated fruits, n. e. s., 25 per cent ad valorem. Old rate, apples, 2 cents, dried, desiccated or evaporated; raisins, 1 cent and 10 per cent; currants, dates, figs, prunes and other dried, desiccated or evaporated fruits, n. e. s., 1 cent pound.

Grapes, 2 cents per pound. Old rate, the same.

Oranges, lemons and limes in boxes of a capacity not exceeding 2½ cubic feet, 25 cents per box; in half boxes, capacity not exceeding one and one fourth cubic feet, 3 cents per half box; in cases and all other packages, 10 cents per cubic foot holding capacity; in bulk, \$1 50 per one thousand oranges, lemons or limes; in barrels not exceeding in capacity that of the one hundred and ninety six pounds flour barrel, 55 cents per barrel. Old rate, oranges, lemons and limes in bulk, \$1 60 per 1,000 oranges.

Peaches, n.o.p., 1 cent per pound, the weight of the package to be included in the weight for duty. Old rate the same.

Fruits in air tight cans or other packages, 2 cents per pound, the weight on which duty shall be payable to include the weight of the cans or other packages. Old rate, in air tight cans or other package, 3 cents per pound.

Fruits preserved in brandy, or preserved in other spirits, \$1.90 per imperial gallon. Old rate the same.

Jellies, jams and preserves, n.o.s., 3 cents per pound. Old rate, jellies, jams and preserves, 5 cents per pound.

Honey, in the comb or otherwise, and imitations and adulterations thereof, 3 cents per pound. Old rate the same.

Coffee, green, when not imported direct, with-

out trans-shipment from the country of growth and production, 10 per cent ad valorem. Old rate the same.

Coffee, roasted or ground, when not imported direct without trans shipment from the country of growth and production, 2 cents per pound and 10 per cent. Old rate, coffee, roasted or ground, 3 cents per pound and 10 per cent.

Coffee, roasted or ground, and all imitations of and substitutes for, not elsewhere specified, 2 cents per pound. Old rate, 3 cents per pound.

Extract of coffee, or substitutes thereof of all kinds, 3 cents per pound. Old rate, extract of coffee 5 cents per pound.

Chicory, 3 cents per pound. Old rate, green, 3 cents; dried 4 cents.

Tea, when not imported direct without trans-shipment from the country of growth and production, 10 per cent ad valorem.

Cocoa paste and chocolate and other preparations of cocoa, 4 cents per pound. Old rate the same.

Cocoa nuts, n.e.s., \$1 per hundred. Old rate the same.

Cocoa nuts, when imported from the place of growth by vessel direct to a Canadian port, 50 cents per hundred. Old rate the same.

Cocoa nut, desiccated, sweetened or not, 4 cents per pound. Old rate, 8 cents.

Nutmogs and mace, 20 per cent ad valorem. Old rate, 25 per cent.

Spices, viz: Ginger and spices of all kinds, n.e.s., unground, 15 per cent ad valorem; ground, 25 per cent ad valorem.

BOOKS AND PAPER

Albumenized and other papers chemically prepared for photographers' use, 30 per cent. Old rate, 25 per cent.

Books, printed, periodicals and pamphlets, not elsewhere specified, not being foreign reprints of British copyright works nor blank account books, nor copy books, nor books to be written or drawn upon, nor Bibles, prayer books, psalm and hymn books, 6 cents per pound. Old rate, 15 per cent.

British copyright works, reprints of, 6 cents per pound, and, in addition thereto, 12½ per cent ad valorem until March 27, 1895, and thereafter 6 cents per pound. Old rate the same.

Advertising pamphlets, circulars, illustrated advertising periodicals, illustrated price lists, advertising calendars, advertising almanacs, tailors' and man to makers' fashion plates, and all chromos, chromotypes, oleographs or artistic work of similar kind, produced by any process other than hand painting or drawing, whether for business or advertisement purposes or not, printed or stamped on paper, cardboard or other material, n.e.s., 6 cents per pound and 20 per cent ad valorem. Old rate the same.

Bank notes, bonds, bills of exchange, cheques, promissory notes, drafts and all similar work, unsigned, and cards or other commercial forms printed or lithographed, or printed from steel or copper or other plates and other printed matter, n.e.s., 35 per cent ad valorem. Old tariff the same.

Labels for fruits, vegetables, meat, fish, confectionery, and other goods, also tickets, posters, pictorial show cards, advertising bills and folders, whether lithographed or printed, 15 cents per pound and 25 per cent ad valorem. Old tariff the same.

Maps and charts, 20 per cent ad valorem. Old tariff the same.

Newspapers or supplemental editions or parts thereof, partly printed and intended to be completed and published in Canada, 25 per cent ad valorem. Old tariff the same.

Paintings, prints, engravings, drawings, building plans, photographs and pictures, n.e.s., 20 per cent. Old rate the same.

Playing cards, 6 cents per pack. Old rate the same.

Printed music, bound or in sheets, 10 cents per pound. Old rate the same.

Paper hangings or wall paper in rolls, 35 per cent ad valorem. Old rate, 2 to 35 cents a roll.

Paper sacks or bags of all kinds, printed or not, 25 per cent ad valorem. Old rate, 35 per cent.

Mill board, not strawboard, 10 per cent. Old rate the same.

Straw boards, in sheets or rolls, plain or tarred, 40 cents per 100 pounds. Old rate the same.

Sand paper, glass, flint and emery paper, 20 per cent. Old rate 30 per cent.

Paper, tarred, 20 per cent ad valorem. Old rate  $\frac{1}{2}$  cent per pound.

Union collar cloth paper, in rolls or sheets, not glossed or finished, 15 per cent. Old rate 20 per cent.

Union collar cloth paper in rolls or sheets, glossed or finished, 20 per cent. Old rate, 25 per cent.

Paper of all kinds, not otherwise specified, 25 per cent. Old rate the same

Manufacturers of paper, including ruled and bordered and coated papers, paperies, boxed papers, envelopes and blank books, 35 per cent. Old rate the same.

#### CHEMICALS, OILS AND PAINTS.

Acid, acetic and pyroligneous n. e. s. and vinegar, a specific duty of 15 cents for each gallon of any strength not exceeding the strength of proof, and for each degree of strength in excess of the strength of proof an additional duty of 1 cent. The strength of proof shall be held to be equal to 6 per cent of absolute acid, and in all cases the strength shall be determined in such manner as is established by the Governor-in-council. Old rate the same.

Acid, acetic and pyroligneous of any strength, new, when imported by dyers, calico printers or manufacturers of acetates or colors, for exclusive use in dyeing or printing, or for the manufacture of such acetates or colors in their own factories, under such regulations as are established by the Governor-in-council, a duty of 25 per cent. Old rate, 25 cents per gallon and 20 per cent.

Acid—Muriatic and nitric, and all mixed acids 20 per cent. Old rate, 25 per cent.

Acid—Sulphuric, four-tenths of a cent per pound. Old rate,  $\frac{1}{2}$  cent.

Sulphuric ether, 5 cents per pound. Old rate the same.

Acid phosphate, 2 cents per pound. Old rate, cents.

All medicinal preparations, including patent and proprietary preparations, tinctures, pills, powders, troches or lozenges, syrups, cordials, bitters, anodynes, torics, plasters, liniments, salves, ointments, pases, drops, waters, essences, oils and all chemical, pharmaceutical or medicinal preparations or medicines, not otherwise provided for, all liquid, 25 per cent ad valorem, and all other, 50 per cent ad valorem. Old rate the same.

Cod liver oil, medicated, 20 per cent ad valorem. Old rate the same.

Oils, essential, 10 per cent ad valorem. Old rate, 20 per cent.

Pomades, French or flower odors, preserved in fat or oil for the purpose of conserving the odors of flowers, which do not bear the heat of distillation, when imported in tins of not less than 10 pounds each, 15 per cent ad valorem. Old rate the same.

Perfumery, including toilet preparations (non alcoholic), viz: Hair oils, tooth and other powders and washes, pomatuns, pastes and all other perfumed preparations, n. o. p., used for the hair, mouth or skin, 30 per cent ad valorem. Old rate the same.

Illuminating oils, composed wholly or in part of the products of petroleum, coal, shale or lignite, costing more than 30 cents per gallon, 25 per cent ad valorem.

Oils, coal and kerosene, distilled, purified or refined; naphtha and petroleum, n. e. s.; products of petroleum not elsewhere specified, 7 1 5 cents per imperial gallon. Old rate the same.

Lubricating oils composed wholly or in part of petroleum and costing less than 25 cents per imperial gallon, 6 cents per gallon. Old rate 7 1 5 cents per gallon.

Crude petroleum, fuel and gas oil, for fuel purposes and for the manufacture of gas, 3 3 15 cents per gallon. Old rate 7 1 5 cents per gallon.

Lubricating oils, n. e. s., and axle grease, 25 per cent ad valorem. Old rate oils 25 per cent; grease 1 cent per pound.

Barrels containing petroleum or its products or any mixture of which petroleum forms a part, when such contents are chargeable with a specific duty, 20 cents each. Old rate 40 cents each.

Linseed or flaxseed oil, raw or boiled, lard oil, neat's foot oil, and sesame seed oil, 20 per cent ad valorem. Old rate linseed and flaxseed oil  $\frac{1}{2}$  cent per pound; raw or boiled lard oil the same.

Olive oil, prepared for salad purposes, 30 per cent ad valorem. Old rate, 20 per cent.

Vaseline and all similar preparations of petroleum for toilet, medicinal or other purposes, 35 per cent ad valorem. Old rate, 6 cents per lb in bottles; 4 cents per lb in bulk.

Blacking shoe, and shoemakers' ink and shoe, harness and leather dressing and harness soap, 25 per cent. Old rate, 30 per cent.

Ink, for writing, 20 per cent. Old rate, 25 per cent.

Blueing, laundry blueing of all kinds, 25 per cent. Old rate, 25 per cent.

Dry white and red lead, orange mineral and zinc, white, 5 per cent. Old rate the same.

Ochres, ochre earths, raw siennas and colors, dry 20 per cent. Old rate, 30 per cent.

Oxides, dry, fillers, fireproof, umbers and burnt siennas, 25 per cent. Old rate, 30 per cent.

Paints and colors, rough stuff and fillers, 25 per cent. Old rate, 30 per cent.

Paints and colors, ground in spirits, and all spirit varnishes and lacquers, \$1 per gallon.

Turpentine, spirits, of, 5 per cent. Old rate, 10 per cent.

Varnishes, lacquers, Japans, Japan driers, liquid driers, and oil varnish, 20 cents per gallon and 20 per cent. Old rate, 20 and 25 per cent.

Paris green, dry, 10 per cent. Old rate the same.

Putty, 15 per cent. Old rate, 25 per cent.

#### EARTHS, EARTHENWARE, GLASSWARE AND STONWARE.

Brick for building, 20 per cent. Old rate, same.

China and porcelain ware, earthenware and stoneware, brown or colored and Rockingham ware, white granite or iron stoneware, C. C. or cream colored ware, decorated, printed or sponged, and all earthenware, 30 per cent. Old rate, 35 per cent.

Earthenware and stoneware, viz., demijohns or jugs, churns or crocks, 2 cents per gallon of holding capacity.

Earthenware or stone ink bottle, not exceeding three ounces' capacity, 20 per cent. Old rate, 35 per cent.

Drain tiles, not glazed, 20 per cent. Old rate the same.

Drain pipes, sewer pipes, chimney linings or vents and inverted blocks, glazed or unglazed, and earthenware tiles, 35 per cent. Old rate the same.

Crystal and decorated glass tableware, made expressly for mounting with silver plated trimmings, when imported by manufacturers of plated ware, 20 per cent. Old rate the same.

Glass carboys and demijohns, empty or filled bottles and decanters, flasks and phials, glass jars and glass balls, and out, pressed, or moulded glass tableware, 30 per cent. Old rate, glass carboys and demijohns, 30 per cent; jars, etc, 5 cents dozen and 30 per cent.

Insulators of all kinds, and lamps including arc and incandescent, lamp chimneys, side lights and head lights, lamps, gas light and electric light shades and globes, for lanterns, lamps, etc, light and gas lights, 30 per cent. Old rate insulators all kinds, 5 cents per dozen and 30 per cent; lamps 30 per cent; lamp chimneys, etc, 25 per cent.

Common and colorless window glass and plain, colored, stained or tinted or ruled glass, in sheets 20 per cent. Old rate same.

Ornamental, figured and enamelled colored glass, painted and vitrified glass, figured, enamelled and obscured white glass, and rough rolled plate glass, 25 per cent ad valorem. Old rate the same.

Plate glass, not colored, in panes of not over 12 square feet each, 4 cents per square foot; and when bevelled, 2 cents per square foot, additional. Old rate, 6 cents per square foot.

Plate glass, not colored, in panes of over 12, and not over 30 square feet each, 6 cents per square foot; and when bevelled, 2 cents per square foot additional. Old rate the same.

Plate glass, in panes of over 30 and not over 70 square feet each, 8 cents per square foot; and when bevelled 2 cents per square foot additional. Old rates the same.

Plate glass in panes of over 70 square feet each, 9 cents per square foot; and when bevelled 2 cents per square foot additional. Old rate the same.

Silvered glass, not elsewhere stated, 30 per cent. Old rate the same.

Silvered glass, bevelled, 35 per cent. Old rate same.

Stained glass, window, 30 per cent. Old rate same.

All other glass and manufactures of glass, not elsewhere stated, including bent plate glass, 20 per cent. Old rate same.

Spectacles and eyeglasses, 30 per cent. Old rate same.

Spectacle and eyeglass frames, parts of, 20 per cent. Old rate 30 per cent.

Show cases, 35 per cent. Old rate \$2 each and 35 per cent.

Magic lanterns and slides therefor, photographic, mathematical and optical instruments, not elsewhere stated, 25 per cent. Old rate same.

Cement, including Portland or Roman, and hydraulic or water lime, 40 cents per barrel, including the duty on the barrel. Old rate same.

Plaster of Paris, or gypsum, ground, not calcined, 15 per cent. Old rate, 10 cents per 100 lbs.

Plaster of paris, calcined or manufactured, 20 per cent. Old rate 15 cents per 100 pounds.

Flagstones, granite and rough freestone, sandstone and all building stone except marble from the quarry, not hammered or chiselled, 20 per cent. Old rate \$1 per ton.

Granite, flagstones and freestones dressed; all other building stone dressed except marble and all manufactures of stone not elsewhere stated 30 per cent. Old rate, granite the same; others \$2 per ton.

Grindstones not mounted not less than 12 inches in diameter \$1.75 per ton. Old rate \$2 per ton.

Lithographic stone, not engraved, 20 per cent. Old rate same.

Marble, in blocks and slabs, in the rough, or sawn but not otherwise manufactured, 20 per cent. Old rate, 25 per cent.

Marble, finished, and all manufactures of marble not otherwise provided for, also slate mantels, slates and manufactures of slate, 30 per cent. Old rate, 1 cent square foot and 25 per cent.

Slates, roofing slate, when split or dressed only, also slate pencils and school or writing slates, 20 per cent. Old rates, slates, roofing slate, when split or dressed only, 80 cents to \$1 per square; slate pencils, 25 per cent; school or writing slates, 1 cent each and 20 per cent.

#### LEATHER, MANUFACTURES OF, AND RUBBER.

Fur skins, wholly or partially dressed, 15 per cent. Old rate, same.

Caps, hats, muffs, tippets, capes, coats, cloaks and other manufactures of fur, 25 per cent. Old rate the same.

Leather board and leatheroid and boot and shoe counters, made from leatheroid, 20 per cent. Old rate, 3 cents lb; boot and shoe counters, old rate,  $\frac{1}{2}$  cent pair.

Leather and skins, not otherwise provided for, tanned, holting leather, sole leather and upper leather, including Dongola, Cordovan, kid, lamb, sheep and calf, 15 per cent.

Leather, sole, tanned but rough or undressed, 10 per cent.

Japanned, patent or enamelled leather and Morocco leather, 22½ per cent.

Skins for Morocco leather, tanned but not further manufactured, 15 per cent. Old rate the same.

Glove leathers, etc, viz: Kid, lamb, buck, deer, antelope and water hog tanned or dressed, colored or uncolored, when imported by glove manufacturers for use in their own factories for the manufacture of gloves 10 per cent. Old rate the same.

All manufactures of leather not elsewhere stated 25 per cent. Old rate the same.

Belting of leather or other material not elsewhere stated 20 per cent. Old rate 25 per cent.

Harness and saddlery of every description 30 per cent. Old rate 35 per cent.

Whips of all kinds 35 per cent. Old rate 50 cents per dozen and 30 per cent.

Boots and shoes not elsewhere noted 25 per cent. Old rate the same.

India rubber boots and shoes with tops or uppers with cloth or material other than rubber 30 per cent. Old rate 35 per cent.

India rubber boots and shoes and manufactures of India rubber and gutta percha, not elsewhere noted, 25 per cent. Old rate same.

India rubber clothing and clothing made waterproof with India rubber, 35 per cent. Old rate, India rubber cloth and clothing made waterproof with India rubber surfaced, 10 cents per pound and 25 per cent.

Rubber or gutta percha belting, hose, packing, mats and matting, and cotton or linen hose, lined with rubber, 32½ per cent. Old rate, rubber or gutta percha belting, hose, packing, mats and matting, and cotton or linen hose, lined with rubber, 5 cents per pound and 15 per cent.

#### METALS AND MANUFACTURES OF

wrought, scrap iron and scrap steel, being waste or refuse wrought iron or steel, fit only to be re-manufactured, the same having been in actual use, not to include cuttings or clippings which can be used as iron or steel without re-manufacture, and steel bloom ends and crop ends of steel rails, \$3 per ton, and on and after the first day of January, 1895, \$4 per ton. Old rate, \$2 per ton.

Iron or steel, being pieces, punchings or clippings of boiler plates, or other plates, sheets or bars of iron or steel, whether the same have had the ragged or cropped ends or edges sheared off or not and crops from iron or steel rails having both ends sawn or sheared off, the same not having been in actual use and being fit for re-rolling or re-manufacture only, \$4 per ton. Old rate 30 per cent.

Iron in pigs, iron, kent ledges and scrap iron, ferro silicon and spiegelstein \$4 per ton; ferro-manganese, 10 per cent, old rate \$2 per ton; other the same.

Iron or steel ingots, cregged ingots, blooms and slabs, billets and puddled bars, loops or other forms less finished than iron or steel bars but more advanced than pig iron except castings \$5 per ton. Old rate \$9 per ton.

Bar iron or steel, rolled or hammered, comprising rounds and squares, and shapes of rolled iron or steel not more than four inches in diameter and flats not thinner than number seventeen gauge whether in coils, bundles, rods or bars, not elsewhere stated \$10 per ton. Old rate \$13 per ton.

Iron or steel plates or sheets, sheared or un-sheared, hoops, bands, strip and skelp iron or steel, sheared or rolled in grooves and iron or steel of all widths not thinner than number seventeen gauge \$10 per ton. Old rate \$16 per ton.

Universal mill or rolled edge steel plate not exceeding thirty inches wide and plates or sheets of steel over thirty inches wide and one quarter of an inch and over in thickness, 12½ per cent. Old rate same.

Iron or steel sheets, hoops, bands and strips, or other iron or steel of all widths, sheet iron, common or black, smoothed, polished, coated or galvanized and Canada plates, number seventeen gauge and thinner, 5 per cent. Old rate 12½ per cent.

Plough plates, mould boards, land slides and other plates for agricultural implements, when cut to shape from rolled sheets of steel, but not moulded, punched, polished or otherwise manufactured, and being of a greater value than four cents per pound, 5 per cent ad valorem. Old rate, 12½ per cent.

Provided that on all iron or steel bars, rods, strips or steel sheets, of whatever shape and on all iron or steel bars of irregular shape or section, cold or cold hammered or polished in any way in addition to the ordinary process of hot rolling or hammering, there shall be paid 5 per cent ad valorem. Old rate, 16 cent per pound additional.

Forgings of iron and steel, of whatever shape or size, or in whatever stage of manufacture, not elsewhere specified, and rolled or hammered bars of iron or steel, not less than four inches in diameter, 35 per cent ad valorem. Old rate the same.

Rolled iron or steel angles, channels, structural shapes and special sections weighing less than 35 pounds per lineal yard, n.e.s., 35 per cent. Old rate the same.

Rolled iron or steel angles, channels, beams, joists, girders, structural shapes and special sections, including rolled iron or steel bridge plate, not less than three-eighths of an inch thick, nor less than fifteen inches wide weighing not less than twenty five pounds per lineal yard, and eye bar blanks rolled by the Kloman process, 12½ per cent. Old rate the same.

Iron bridges and structural iron work, 30 per cent ad valorem. Old, ½ cent per pound and not less than 35 per cent.

Iron and steel railway bars or rails for rail ways or tramways of any form, punched or not punched, n.e.s., 30 per cent ad valorem. Old, \$6 per ton.

Railway fish plates and tie plates, new, 30 per cent ad valorem. Old \$12 per ton.

Swedish rolled iron rods, under one half inch in diameter and of not less than one and three-quarters of an inch, 15 per cent ad valorem. Old rate 20 per cent.

Axles, car springs and springs of iron or steel or parts thereof, and all other springs not elsewhere stated, axle bars and axle blanks, without reference to the stage of manufacture, 35 per cent ad valorem. Old rate, \$30 per ton and not less than 35 per cent.

Malleable iron castings and steel castings, not elsewhere stated, 25 per cent ad valorem. Old rate, \$25 per ton, but not less than 30 per cent.

Cast iron vessel, plates, stoves, plates and irons, sad irons, hatters' irons, tailors' irons and castings of irons, not elsewhere specified, 27½ per cent. Old rate, \$16 per ton, not less than 30 per cent.

Cast iron pipes of every description, \$10 per ton, provided that the duty shall not be less than 35 per cent ad valorem. Old rate, \$12 per ton and not less than 35 per cent.

Boiler tubes of wrought iron or steel, including corrugated tubes or flues, 30 per cent, for marine boilers, 7½ per cent ad valorem. Old rate, 15 per cent.

Lap welded iron tubing, threaded and coupled or not, one and one-quarter to two inches inclusive in diameter, for use exclusively in artesian wells, petroleum pipe line and petroleum refineries, under regulations to be made by the Governor-in council, 20 per cent ad valorem. Old rate the same.

Tubes not welded, nor more than one and one-half inch in diameter, of rolled steel, 15 per cent ad valorem. Old rate the same.

Wrought iron tubing, threaded and coupled or not, over two inches in diameter, 15 per cent ad valorem. Old rate the same.

Other wrought iron tubes or pipes, five-tenths of 1 cent per pound and 30 per cent ad valorem.

Old rate, six tenths of 1 cent per pound and 30 per cent.

Chains, iron or steel, over five sixteenths of an inch in diameter, 5 per cent ad valorem. Old rate the same.

Nails and spikes, wrought and pickled, galvanized or not, horseshoe nails and all wrought iron or steel and other nails, not elsewhere specified, and horse, mule and ox shoes, new, 30 per cent ad valorem. Old rate, 1½ cents per pound, and not less than 35 per cent.

Composition nails and spikes and sheathing nails, 15 per cent ad valorem. Old rate 20 per cent.

Cut nails and spikes of iron or steel, three-fourths of 1 cent per pound. Old rate 1 cent per pound.

Cut tacks, brads or springs, not exceeding 16 ounces to the thousand, 1 cent per thousand. Old rate 2 cents per thousand.

Exceeding 16 ounces to the thousand, 1½ cents per pound. Old rate 2 cents per pound.

Screws, commonly called "wood screws," 2 inches and over in length, 3 cents per pound. Old rate 60 per pound.

One inch and less than 2 inches, 5 cents per pound. Old rate 8 cents per pound.

Less than 1 inch, 8 cents per pound. Old rate 11 cents per pound.

Screws of iron, steel, brass or other metal, not otherwise provided for, 30 per cent ad valorem. Old rate, 35 per cent.

Wrought iron or steel nuts and washers, iron or steel rivets, bolts, with or without threads, nuts and bolt blanks, and "T" and strap hinges, 1 cent per pound and 20 per cent ad valorem. Old rate, 1 cent per pound and 25 per cent.

Skates, 10 cents per pair, and 30 per cent ad valorem. Old rate, 20 cents a pair and 30 per cent.

Clothes wringers, new, 25 cents each and 20 per cent ad valorem. Old rate, \$1 each and 30 per cent.

Cutlery, not otherwise provided for, 25 per cent ad valorem. Old rate the same.

Celluloid, moulded into sizes for handles for knives and forks, not bored or otherwise manufactured; also moulded celluloid balls and cylinders, coated with tinfoil or not, but not finished or further manufactured, 10 per cent ad valorem. Old rate the same.

Knife blades or knife blanks in the rough, unhandled, for use by electroplaters, 10 per cent ad valorem. Old rate the same.

Cast iron table forks, not handled nor ground or otherwise manufactured, 10 per cent ad valorem. Old rate the same.

House-furnishing hardware and builders', cabinet makers', harness makers' and saddlers' hardware, including currycombs, carriage hardware, locks, butts and hinges, n.e.s.; saws of all kinds, and table cutlery, not elsewhere specified, 12½ per cent ad valorem. Old rate 30 per cent.

Chopping adzes, hatchets, 30 per cent. Old rate, 35 per cent.

Picks, new, 30 per cent. Old rate, 1 cent per pound and 25 per cent.

Mattocks, track tools, wedges and crowbars of iron or steel, and hammers and sledges, 30 per cent ad valorem. Old rate, 35 per cent.

Axes of all kinds, scythes, hay knives, lawn mowers, pronged forks, rakes, n.e.s., hoes and other agricultural tools or implements n.e.s., 35 per cent ad valorem. Old rate, \$2 per dozen and 20 per cent.

Shovels and spades, shovel and spade blanks and iron or steel cut to shape for same, 35 per cent ad valorem. Old rate, \$1 per dozen and 25 per cent.

Files and rasps, 35 per cent ad valorem. Old rate the same.

Steel needles, viz, cylinder needles, hand frame needles and latch needles, 30 per cent ad valorem. Old rate the same.

Surgical and dental instruments of all kinds, 15 per cent ad valorem. Old rate 20 per cent.

Safes, doors for safes and vaults, scales, balances and weighing beams, 30 per cent ad valorem. Old rate 35 per cent.

Fire engines, 35 per cent ad valorem. Old rate 35 per cent.

Locomotives for railways, 35 per cent ad valorem. Old rate \$30 per ton; \$2,000 each; 30 per cent.

Steam engines, boilers and machinery, composed wholly or in part of iron or steel, not elsewhere specified, 27½ per cent ad valorem. Old rate 30 per cent.

Mowing machines, self-binding harvesters, harvesters without binders, binding attachments, reapers, sulky and walking ploughs, barrows, cultivators, seed drills and horse rakes, 20 per cent ad valorem. Old rate, 35 per cent.

Portable machines, portable steam engines, threshers and separators, horse powers, portable saw mills and planing mills, and parts thereof in any stage of manufacture, 30 per cent ad valorem. Old rate 35 per cent.

Sewing machine or parts thereof, 30 per cent ad valorem. Old rate, \$3 each and 20 per cent.

Pumps of all kinds, not elsewhere stated, and wind mills, 30 per cent ad valorem. Old rate, pump, 35 per cent; wind mills, 30 per cent.

Types for printing 20 per cent ad valorem. Old rate the same.

Type metal, 10 per cent ad valorem. Old rate the same.

Bookbinders' tools and implements, including ruling machines, 10 per cent ad valorem. Old rate the same.

Printing presses and printing machines, such only as are used in newspaper, book and job printing offices; folding machines and paper cutters, such as are used in printing and book-binding establishments, and lithographic presses, 10 per cent ad valorem. Old rate the same.

Plates, engraved on wood and on steel or other metal and transfers taken from the same, 20 per cent ad valorem. Old rate the same.

Stereotypes, electrotypes celluloids for almanacs, calendars, illustrated pamphlets, newspaper advertisements or engravings, or other purposes, n.e.s., and matrices or copper shells for the same, 2 cents per square inch. Old rate the same.

Stereotypes, electrotypes and celluloids of newspaper columns, and bases for the same, composed wholly or partly of metal or celluloid, ½ cent per square inch; and matrices or copper shells for the cuts, 2 cents per square inch. Old rate the same.

Bird cages, 35 per cent ad valorem. Old rate the same.

Barbed wire fencing of iron or steel, ½ cent per pound. Old rate ½ cent per pound.

Buckthorn and strip fencing of iron or steel, one-half of 1 cent per pound. Old rate 1½ cents per pound.

Machine card clothing, 25 per cent ad valorem. Old rate the same.

Pins manufactured from wire of any metal, 30 per cent ad valorem. Old rate the same.

Wire cloth of brass, copper and tin, 20 per cent. Old rate the same.

Wire covered with cotton, linen, silk or other material, 30 per cent ad valorem. Old rate 35 per cent.

Wire of brass or copper, 10 per cent ad valorem. Old rate 15 per cent.

Wire of iron or steel, 11 to 14 gauge inclusive, 15 per cent ad valorem. Old rate 25 per cent.

Wire of all kinds, n.e.s., 25 per cent ad valorem. Old rate the same.

Wire rope of iron or steel, not otherwise provided for, 25 per cent ad valorem. Old rate the same.

Firearms, 20 per cent ad valorem. Old rate the same.

Manufactures, articles or wares not specially enumerated or provided for, composed wholly or in part of iron or steel, and whether partly or wholly manufactured, 27½ per cent. Old rate 30 per cent.

Corset clasps, spoon clasps or busks, blanks, busks, side steels and other corset steels, whether plain, japanned, lacquered, tinned or covered with paper or cloth; also back bones

or corset wires, covered with paper or cloth, cut to lengths and tipped with brass or tin, or untipped or in coils, 5 cents per pound and 20 per cent ad valorem. Old rate, 5 cents per pound and 30 per cent.

Gas, coal oil and electric light fixtures or parts thereof, 27½ per cent. Old rate 30 per cent.

Gas meters, 35 per cent. Oil rate the same.

Bells of any description, except for churches, and gongs, 25 per cent ad valorem. Oil rate 30 per cent.

Brass and copper nails, rivets and burrs, and manufactures of brass or copper not otherwise specified, 25 per cent. Old rate copper 30 per cent; rest 35 per cent.

Zinc, manufacturer of not elsewhere specified, 25 per cent ad valorem. Old rate the same.

Babbitt metal, 10 per cent. Old rate the same.

Phosphor bronze, in blocks, bars, sheets and wire, 10 per cent. Old rate the same.

Lead bars, blocks and sheets, 60 cents per hundred pounds. Old rate the same.

Lead, old scrap and pig, 40 cents per hundred pounds. Old rate the same.

Lead, manufactures of, n.e.s., 30 per cent ad valorem. Old rate the same.

Lead pipe, shot, etc., 1½ cents per pound. Old rate, pipe, 30 per cent; shot, 1½ cents per pound.

Cans and packages made of tin or other material, containing fish of any kind, admitted free of duty under any existing law or treaty, not exceeding one quart in contents, 1½ cents on each can or package, and when exceeding one quart, an additional duty of 1½ cents for each additional quart or fractional part thereof. Old rate the same.

Stamped tinware, japanned ware, galvanized iron ware, and all manufactures of tin, 25 per cent ad valorem. Old rate, 35 per cent.

Enamelled iron or steel ware, including granite or agate ware, 30 per cent ad valorem. Old rate, 35 per cent.

Telephones and telegraph instruments, telegraph, telephone and electric light cables, electric and galvanic batteries, electric motors and apparatus, not elsewhere specified, 25 per cent. Old rate, 25 per cent.

Gold, silver and jewellery, composition metal for the manufacture of filled gold watch cases, 10 per cent ad valorem. Old rate the same.

Britannia metal and German and nickel silver manufactures of, not plated, 25 per cent. Old rate the same.

Nickel anodes, 10 per cent. Old rate the same.

Gold and silver leaf, and Dutch or Schlag metal leaf, 25 per cent. Old rate, 30 per cent.

Manufactures of gold and silver and all other articles not elsewhere specified, commercially known as jewellery, new, 25 per cent. Old rate 20 per cent.

Sterling silver tableware and plated ware, all other electric plated or gilt, or all kinds, whether plated wholly or in part, 30 per cent. Old rate, 30 per cent.

Plated cutlery, namely, knives, plated wholly or in part, 35 per cent. Old rate, 30 cents dozen and 20 per cent.

Precious stones polished, but not set or otherwise manufactured and imitations thereof, 10 per cent. Old rate the same.

Clocks, 25 per cent. Old rate, 35 per cent.

Tower clocks, 30 per cent. Old rate, 35 per cent.

Watches, 25 per cent. Old rate the same.

Watch actions or movements, 10 per cent ad valorem. Old rate the same.

Watch cases, 35 per cent. Old rate the same.

Cases for jewels and watches, cases for silver and plated ware, and for cutlery and other like articles, writing desks, glove boxes, handkerchief boxes, manicure cases, perfume cases, toilet cases and fancy cases for smokers' sets, and similar fancy articles made of bone, shell, horn, ivory, wood, leather, plush, satin, silk, satinette or paper, dolls and toys of all kinds, including

sewing machines, when not more than \$2 in value, ornaments in alabaster, spar, amber, terracotta or composition, and statuettes and head ornaments, not over 35 per cent; old 10 cents each and 30 per cent.

#### MINERALS.

Asbestos in any form other than crude, and all manufactures thereof, 25 per cent; old the same.

Coal, bituminous, 60 cents per ton of 2,000 pounds; old 60 cents per ton.

Coal dust, 20 per cent; old the same.

Plumbago, 10 per cent; plumbago, all manufactures of, n.e.s., 25 per cent.

Electric arc light carbons or carbon points, not exceeding 12 inches in length, \$2.50 per thousand, and in proportion for greater or lesser lengths.

(Concluded next week.)

### A Warning Note.

A circular has been issued by the department of customs notifying collectors of the receipt of information that in consequence of the depressed condition of trade in foreign countries, attempts are being made to place upon the Canadian market various lines of goods, notably hardware, at prices which are much below the original face market value of such goods. It is further stated that such goods are as a rule consigned by the vendors in the United States to themselves in Canada, and that the conditions of sale require the delivery of the goods on the basis of freight and duty being paid by the foreign vendor. Collectors are therefore directed to take every precaution to discover any such attempted evasion of the requirements of the customs law, and in any case where the circumstances appear to warrant it, the goods should be detained and the invoices forwarded to the department at Ottawa for examination.

### The Proposed Insolvency Bill.

The insolvency bill was introduced at Ottawa on Tuesday. It is a very voluminous measure. The full text of the bill has not been received yet, though drafts of the proposed measure were forwarded to the local board of trade some time ago. There is considerable difference of opinion as to the effect the new law will have, if it comes into operation.

S. A. D. Bertrand, the official assignee, considers that the bill will not really lessen the cost of insolvency proceedings. Under the present method a debtor can voluntarily assign to whomsoever he chooses outside of the official assignees; under the proposed new bill he will be bound to assign to the official receiver, which will increase the cost over the old system. But on the other hand, the fact that the designing debtor can be made to assign before having disposed of his estate to his own advantage, is a factor that in its beneficial effect will probably balance the proposed extra expense. Some discrimination should have been made in the administration of the act in a sparsely settled or a very populous country. As it is, it will react very heavily against us in the west, where estates as a rule are small and of a lesser value, the same expense having to be gone through for both the large and the small estate.

Mr. Wilson introduced a bill as Ottawa to amend the weights and measures act as affecting the weights of vegetables. At the present time the statute fixes the standard of a bushel of potatoes, turnips, parsnips, beets, carrots and onions at sixty pounds to the bushel. As regards parsnips, beets, carrots and onions, Mr. Wilson's bill proposes to reduce the standard bushel to fifty pounds, which is about the average weight. Potatoes and turnips will remain at the present weight of sixty pounds to the bushel.

# WILLIAM L. KEENE & CO

(Successors to Chipman, Morgan & Co.)

SHIPBROKERS & COMMISSION MERCHANTS

632 Cordova St., Vancouver, B.C.

Importers of Rice, Sacks, Japan, Indian and China Teas, Steel, Iron, Rope, Cement, Oils, Fruit, Canned Goods, Etc., Etc.

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A BARGAIN.

Steam Engine in first-class order, and only used a short time. Size, 24 inch bore and 30 inch stroke. Heavy pattern suitable for saw mill work. Made by William Hamilton, Peterborough, Ont., also a very fine Feed Water Heater for same.

STUART & HARPER,  
Machinery Dealers, Winnipeg, Man.

## BRITISH COLUMBIA.

Victoria Review.

April 2, 1894.

Speaking of tariff matters, the changes affect British Columbia but slightly, and that in respect to rice, the manufacture of which in Victoria is carried on on an extensive scale most unfavorably. A good deal of disappointment is felt that the trip of the Finance Minister to British Columbia has been productive of such small results. The reduction of the duty on mutton simply brings the Oregon product more keenly into competition with the Northwest, without being sufficient to encourage the Australian trade. The British Columbia farmer is still amply protected, but in view of the heavy import of agricultural produce the burden to the consumer remains the same. Business in all lines remains about the same.

Vancouver Business Review.

April 2, 1894.

Merchants and wholesale houses report a decided increase of business for the month of March. Collections are better than for several months. The lumber trade shows some signs of improvement, while the mining industry in comparison with other lines is fairly booming. Trade is brisk in shipping circles; three vessels are unloading in port, and the steamer Empress of India sailed on Tuesday with a large cargo. Provisions remain steady. The B. C. Sugar Refinery have made a cut of one quarter of a cent a pound on all their sugars. Fruit has slightly advanced. Ogilvie's flour has advanced 20 cents a barrel.

### Behring Sea Arbitration Matters.

Sealing circles are somewhat excited over the probabilities of the enforcement of the regulations under the Behring Sea Arbitration Award. The entire sealing fleet was fitted out at the usual cost, and has long since repaired to the sealing grounds. If the regulations are enforced this season, as appears to be determined upon, it means that all the schooners must return to Victoria to obtain licenses and thus lose the entire season. This would be a serious matter not only for the sealers but for the province as a whole; and at the present time, with business in the depressed condition it is, the results would be little less than disastrous. It was well known to all concerned that the sealing fleet was preparing, and in absence of all notice to the contrary, the sealers were justified in presuming that they were not to be interfered with this year. It must be evident that the sealers

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could not wait for instructions before starting out or making preparations. There seems to be only one way out of the difficulty, and that is a renewal of the modus vivendi for the present season or compensation. The consequences of the present condition of affairs are extreme hardship and financial loss, unless a remedy be provided.

### The Green, Worlock Bank Failure.

At a general meeting of creditors of Green, Worlock & Co. bank, last week, a statement was presented by the assignees as follows:—

LIABILITIES.		
Deposits—Current account	.....	\$168,839
Deposits—Demand	.....	1,987
Deposits—Interest	{ Principal.....	204,653
	{ Interest.....	5,994
Amount on which dividends are payable	.....	\$339,673
Bills payable—B.C. Corporation	.....	48,481
Bills payable—Wells, Fargo & Co.	.....	10,000
Mortgage, Crown Life Assurance Co.	.....	70,000
Balance due other banks	.....	28,980
Amount fully secured	.....	\$157,470
	.....	527,044
Balance	.....	\$369,574

ASSETS.		Totals.	Valued at.
Cash on hand, March 2	.....	\$ 1,374	\$ 1,374
Overdrafts—Good	.....	119,145	119,145
—Doubtful, 50 per cent	.....	70,927	35,463
—Bad, 2 1/2 per cent	.....	35,705	892
Interest on Overdrafts and Overdue and Current Notes	.....	4,200	4,200
Bills Receivable—Good	.....	74,202	74,202
—Doubtful, 50 per cent	.....	31,444	15,722
—Bad, 2 1/2 per cent	.....	12,089	202
Stocks	.....	26,043	23,301
Mortgages	.....	14,777	507
Office Furniture	.....	1,000	1,000
Due from other banks	.....	1,855	1,855
Real Estate—Bank property, valued by bank	.....	212,487	170,090
Real Estate—Partner's private property	.....	113,245	113,245

152 \$100 fully paid up shares in the Lanark Consolidated Mining Co. were not valued by Assignees, and 313 \$700 fully paid up shares in same company held as collateral were not valued.

It is stated that, time being given, the creditors will receive dollar for dollar, and a small surplus be left. However, it is understood that some of the creditors are dissatisfied with the proposed method of winding it up, and an open rupture, with possible litigation, is feared.

### Mining in Cariboo

At the present time there are two bills before the legislature affecting the Cariboo and Horse Fly Hydraulic Mining companies. These two companies represent important interests and developments. A very large sum has been spent in development work, and much larger sums are about to be expended. Piping for about 26 miles of ditching has been taken in, and in several months it is expected monitors will be in place and gold in process of washing. Mr.

Habson, who is in charge of the work, says that it is the greatest mining enterprise of the west, and that no works in California or Colorado approach it in magnitude. With a fair measure of success, it means a revival of the placer mining industry which in the early years of British Columbia's history was of so much importance and productive of great wealth.

### B. C. Market Quotations.

SUGARS—Powdered and icing, 5 1/2c; Paris lump, 5 3/4c granulated 4 1/2c; extra C, 4 1/2c; fancy yellow, 4c; yellow, 3 3/4c; golden C, 3 3/4c.

VEGETABLES—Potatoes, \$20 to \$22 per ton; onions, silver skins, 1 to 4 1/2c; cabbage, 2c; carrots, turnips and beets, 1c.

BUTTER—Eastern creamery, Dominion Government, 28c; eastern dairy, 23 to 25c; California dairy, 26 to 28c.

EGGS—Eastern picked eggs, 12 1/2 to 15c; Japanese, 17 to 20c; ranch eggs, 22 to 25c.

CURED MEATS—Hams 13c; breakfast bacon, 14c; backs 12 1/2c; long clear, 5 1/2c; short rolls, 11c; Lard in tins, 13c per pound; in pails and tubs, 11 1/2c; mess pork, \$20; short cut, \$24.

FISH—Prices are—salmon 8c; flounders, 4c; smelt, 6c; seabass, 5c; cod, 6c; halibut, 8c; smoked halibut, 10c; kippered herring, 12 1/2c; bloaters, 10c; kippered cod, 10c; sturgeon, 5 1/2c; smoked sturgeon, 6c.

FRUITS—Lemons, California \$3.50 to 4.00; oranges, navals, \$3; seedlings, \$2 to 2.50; pineapples, Honolulu, \$3 per dozen; bananas, Honolulu, \$2.50 per bunch; peanuts, 10c per pound.

LIVE STOCK.—steers, 4c; sheep, 4 to 4 1/2c; hogs, 6 to 7c; calves, 7c.

DRESSED MEAT.—Beef, 8 1/2 to 9c; mutton, 9 1/2 to 10c; pork, 8 to 10c; veal, 10 1/2c.

FLOUR, FEED, GRAIN, ETC.—BUYING PRICES.

FLOUR—The Ogilvie Milling Co. and Kee-watin Milling Co. quote, in car load lots at Victoria, and Vancouver: Patent, per barrel, \$4.40; strong bakers, \$4.20. The Columbia Flouring Mills quote Eadsby flour in carload lots at Victoria, Vancouver and New Westminster: Premier, \$3.90; XXX, \$3.75; XX, \$3.40; superfine, \$3.10; N, \$3.00; Oak Lake patent Hungarian \$4.00; Oak Lake strong bakers, \$3.75.

MEAL—Oatmeal—National mills, Victoria, 90-lb sacks, \$2.60. Cornmeal, per 98-lb sacks, \$2.15; per 100, \$2.55.

MILLSTUFFS—Bran, \$18; shorts, \$18. GRAIN AND FEED—Manitoba chopped feed, \$28; Oregon chopped barley, \$26.

GRAIN—Manitoba oats, \$29, hay, \$10 to \$12; Oregon oats, \$28, California malting barley, f.o.b. in San Francisco, \$18.

Stanley House Co., estate of, W. S. Hampson & Co., dry goods, Victoria; stock sold by mortgagee to F. T. Childs.



**Montreal Markets.**

Flour—It is said that a Newfoundland buyer, who had the offer of a round lot of straight roller flour at a low figure, was anxious to close the deal yesterday, but the holder wanted 100 more money, at which the buyer raised his bid 5c. There is certainly a firmer feeling, as there appears to be a general consensus of opinion that prices have risen on their lowest pitch. It is to be hoped it will prove true this time, and that the present improved feeling will not be another false start. Prices have a decidedly upward tendency, and we quote them nominal as follows:—Patent, spring, \$3.60 to 3.65; Ontario patent, \$3.20 to 3.50; straight roller, \$3 to 3.15; extra, \$2.70 to 2.90; superfine, \$2.45 to 2.65; fine, \$2.15 to 2.30; city strong bakers, \$3.40 to 3.55; Manitoba bakers, \$3.25 to 3.55; Ontario bags—extra, \$1.35 to 1.40; straight roller, \$1.50 to 1.55; superfine, \$1.15 to 1.30; fine, \$1 to 1.10.

Oatmeal—Rolled and granulated, \$4.20 to \$4.35; standard, \$3.95 to \$4.15. In bags, granulated and rolled are quoted at \$2.10 to 2.15, and standard at \$1.95 to \$2.

Bran, etc.—The market rules as strong as ever, and until green feed makes its appearance no lower prices need be expected. Sales of car lots have been made at \$18 to \$18.25 on track. Shorts are firm at \$18.50 to \$19.50.

Wheat—Prices are nominal at 77 to 79c for No 1 hard and 75 to 76c for No. 2 hard. No 2 red winter 67 to 68c.

Oats—The only sales reported are for local account, car lots having been placed at 40½ for No. 2, 39½ to 39½ for No. 3, and 38½ for rejected in store.

Barley—Feed barley is still quoted at 42 to 43c.

Cured Meats—We quote: Canada short cut pork, per bbl, \$15 to 16; Canada, clear mess, per bbl, \$14.75 to 15; extra mess beef, per bbl, \$12.25 to 12.50; plate beef, per bbl, \$16.25 to 16.50; hams, per lb, 9½ to 11c; lard, pure, in pails, per lb, 10 to 11c; lard, compound, in pails, per lb, 7½ to 7¾; bacon, per lb, 11 to 12c; shoulders, per lb, 9 to 10c.

Butter—A few tubs of new dairy are being received from the eastern township, which are readily absorbed at about 25c, while fresh United States creamery is selling at 28c. There is still some early Canadian creamery waiting for a market, but it does not seem to turn up. Creamery, early made, 20 to 22; creamery, late made, 26 to 27c; eastern townships dairy, 22 to 23c; do, fresh made, 24 to 25c; western, 19 to 21c per lb. Add 1c to above for single packages of selected. Roll Butter—Rolls are getting scarce, and prices are steady, two lots of fine in half barrels selling at 21c, and we quote 20 to 21c as to quality. A small fancy lot brought even a trifle more money.

Eggs—Since our last report prices have further declined, until sales have been made of fresh gathered stock at 11½, and we quote 11½ to 12c.

Maple products—The demand for maple syrup is slow and unequal to the supply, and dealers are working off shipments at 50 to 60c in cars; an occasional fancy one bringing 65c. There has been a considerable lot of mixing with old syrup this season, some lots being almost as dark as molasses. Sales have been made in wood at 5c, and more is offered at the same figure. Maple sugar has sold at 6½ to 7½ as to quality. A number of shipments are bound to the West, some of them direct from the Eastern Townships.

Apples—A car of Canadian apples is being sold at the Montreal Fruit Auction Co's warehouses. We quote No 1, \$5 to \$6.50; No 2, \$4 to \$4.50; No 3, \$3.50 to \$4.—Trade Bulletin, March 30.

A new industry has started at Victoria, operated by the British Columbia Bone Co., having for its object the manufacture of bonedust for fertilizing.



**The Popular Route**

—TO—

**Montreal,  
Toronto,  
New York**

And all Points in the East.

—TO—

**Vancouver,  
Victoria, Tacoma,  
Seattle,  
Portland,  
San Francisco**

And all Pacific Coast Points.

**AUSTRALIA**

From Vancouver to Honolulu and Sydney.

S. S. Arawa ..... April 16  
S. S. Warrimoo ..... May 16  
and every month thereafter.

**China and Japan**

From Vancouver to Yokohama and Hong Kong.

Empress India ..... April 2  
Empress Japan ..... April 23  
Empress China ..... May 14

And every month thereafter.

**ROBERT KERR,**

General Passenger Agent.  
WINNIPEG.

**NORTHERN PACIFIC R.R.**

**TIME CARD.**

Taking effect on Monday, March 5, 1894.

Up.			Down.				
North Bound.			South Bound.				
Freight No. 163. Daily.	St. Paul Ex. Press No. 107 Daily.	Allice from Winnipeg.	STATIONS.			St. Paul Ex. Press No. 108 Daily.	Freight No. 164 Daily.
1.20p	4.00p	0	Winnipeg	11.00a	5.30a		
1.05p	3.40p	8 0	Portage Junction	11.12a	5.47a		
12.42p	3.25p	9 3	St. Norbert	11.26a	6.07a		
12.22p	3.21p	15 8	Cartier	11.33a	6.26a		
11 44a	3.01p	23 5	St. Agathe	11.51a	6.51a		
11 31a	2.54p	27 4	Union Point	12.03p	7.02a		
11 07a	2.42p	32 5	Silver Plains	12.15p	7.19a		
10 31a	2.25p	40 4	Morris	12.00p	7.43a		
10 03a	2.11p	48 8	St. Jean	12.45p	8.25a		
9 23a	1.51p	56 0	Letellier	1 07p	9 18a		
8 00a	1.30p	65 0	Emerson	1.30p	10.16a		
7 00a	1.15p	63 1	Pembina	1.40p	11 16a		
11.05p	9.15a	163	Grand Forks	5.23p	8.25p		
1.30p	5 25a	223	Winnipeg Junction	9.23p	1.23p		
	3.45p	453	Duluth	7.55a			
	8.30p	470	Minneapolis	7.05a			
	8.00p	431	St. Paul	7.35a			
	10.30p	833	Chicago	9.35p			

**MORRIS-BRANDON BRANCH.**

East Bound.			West Bound.				
Fr. No. 180. Mon, Wed. & Fri.	Ex. No. 128. Tues. & Sat.	Allice from Morris.	STATIONS.			Fr. No. 127. Mon, Wed. & Fri.	Ex. No. 129. Tues. & Sat.
1.20p	4.00p	0	Winnipeg	11.00a	5.30p		
7.50p	12.25p	0	Morris	2.30p	8.00a		
6.53p	12.02p	10 0	Low Farm	2.55p	8.44a		
5.49p	11.37a	21 2	Myrtle	3.21p	9.31a		
5.25p	11.26a	35 8	Roland	3.32p	9.50a		
4.39p	11.09a	35 8	Rosebank	3.50p	10.23a		
3.55p	10.54a	39 0	Miami	4.05p	10.51a		
3.14p	10.33a	49 0	Deerwood	4.28p	11.44a		
2.51p	10.21a	54 1	Attamont	4.41p	12.10p		
2.15p	10.03a	63 3	Somermet	5.00p	12.51p		
1.47p	9.49a	63 4	Swan Lake	5.15p	1.22p		
1.19p	9.35a	74 6	Indian Springs	5.30p	1.56p		
12.67p	9.24a	79 4	Maricapolis	5.47p	2.18p		
12.57p	9.10a	88 1	Greenway	5.53p	2.52p		
11.57a	8.55a	92 2	Balder	6.15p	3.25p		
11.12a	8.33a	102 0	Belmont	7.00p	4.16p		
10 37a	8.16a	109 7	Hiltin	7.18p	4.53p		
10 13a	8.00a	117 3	Ashdown	7.35p	5.23p		
9.49a	7.53a	120 0	Wawanesa	7.44p	5.47p		
9.32a	7.45a	123 0	Elliotts	7.55p	6.04p		
9.05a	7.31p	128 0	Rounthwalte	8.08p	6.37p		
8 28a	7.13p	137 2	Martinville	8.27p	7.13p		
7 53a	6 55a	145 1	Brandon	8.46p	8.00p		

Number 127 stops at Balder for mails.

**PORTAGE LA PRAIRIE BRANCH.**

East Bound.		W. Bound	
Read up Mixed No. 144. M., W. & F.	Misfrim Winnipeg.	STATIONS.	Read Down Mixed No. 141. M., W. & F.
5.30 p.m.	0	Winnipeg	9.00 a.m.
5.15 p.m.	3.2	Portage Junction	9.15 a.m.
4.43 a.m.	11.5	St. Charles	9.44 a.m.
4.20 a.m.	13.5	Headingley	9.54 a.m.
4.07 a.m.	21.0	White Plains	10.17 a.m.
3.15 a.m.	35.2	Eustace	11.03 a.m.
2.43 a.m.	42.1	Oakville	11.36 a.m.
1.45 a.m.	55.5	Portage la Prairie	12.30 p.m.

Stations marked - † - have no agent. Freight must be prepaid.

Numbers 107 and 108 have through Pullman Vestibuled Drawing Room Sleeping Cars between Winnipeg and St. Paul and Minneapolis. Also Palace Dining Cars. Close connection at Chicago with eastern lines, connection at Winnipeg Junction with trains to and from the Pacific coast.

For rates and full information concerning connections with other lines, etc., apply to any agent of the company, or

CHAS. S. FEE, H. SWINFORD,  
G. P. & T. A., St. Paul. General Agt., Winnipeg  
H. J. BELOH, Ticket Agent, 486 Main St., Winnipeg.