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THE TRADE REVIEW.

Vol. II.

MONTREAL, FRIDAY, APRIL 27, 1866.

No. 15.

ANGUS & LOGAN,
PAPER MANUFACTURERS AND
WHOLESALE STATIONERS, 354 St. Paul st.
1-ly

H. W. IRELAND,
409 St. Paul Street.
GENERAL METAL BROKER.
1-ly Agent for Iron and Nail Manufacturers.

MUNDERLOH & STEENCKEN,
IMPORTERS OF STAPLE AND
FANCY DRY GOODS, 238 St. Paul st., corner
of Custom House square, Montreal.
1-ly

EDWARD MAITLAND, TYLER & CO.,
WHOLESALE WINE, GENERAL
and COMMISSION MERCHANTS,
8-ly 10 Hospital st.

M. LAING,
PRODUCE AND COMMISSION
MERCHANT, 97 Commissioners st., Montreal.
Hams, Bacon, Lard, Tallow, Butter, Flour, &c. 3-ly

GEORGE CHILDS & CO.,
(IMPORTERS.)
WHOLESALE GROCERS,
Nos. 20 & 22 St. Francois Xavier st.,
46-ly MONTREAL.

DAVIE, CLARKE & CLAYTON,
SUCCESSORS TO
BACON, CLARKE & CO.,
Importers of Wines, Spirits, Cigars, &c.,
St. Peter Street, opposite St. Sacrament Street,
6-ly MONTREAL.

JOHN DOUGALL & CO.
PRODUCE COMMISSION MERCHANTS.

JOHN DOUGALL & CO.
LEATHER COMMISSION MERCHANTS.
MONTREAL.
January 4th, 1866. 1-ly

A. McK. COCHRANE,
COMMISSION MERCHANT & Agent
for Woollen Manufacturers, 491, 490 and 489 St.
Paul st., corner of St. Peter st., Montreal. 1-ly

SAUNDERSON & CO.,
TEAS, TOBACCOS, LIQUORS, and GENERAL
Groceries, Wholesale, 23 HOSPITAL STREET.
5-ly MONTREAL.

HENRY & SWAIN,
TOBACCO, Cigar and Snuff Manufacturers.
45-2-19 276 St. Paul st., Montreal.

W. GALT HILL & CO.,
General Merchants and Commission Agents,
24-ly 509 St. Paul st., Montreal.

WITHERS, JOY & CO.,
WHOLESALE GROCERS, WINE, SPIRIT, and
General Merchants.
60-ly 24 AND 26 ST JOHN STREET.

GREENE & SONS,
LADIES' STRAW GOODS, MEN &
CHILDREN'S do [See next Page.] 1-ly

S. H. MAY & CO.,
IMPORTERS OF STAR & DIAMOND
STAR WINDOW GLASS, Paints, Oil, Varnish,
Brushes, Spirits Turpentine, Benzole, Gold Leaf, &c.,
1-ly 274 St. Paul st., Montreal.

A. RAMSAY & SON,
IMPORTERS OF WINDOW GLASS,
Oils, Paints, &c., 21, 23 & 25 Recollet st., Montreal.
1-ly

BAUKHAGE, BEAR & CO.,
IMPORTERS OF
BRITISH, FRENCH AND GERMAN
DRY GOODS,
481 Saint Paul Street, Montreal.
French and German Trimmings.
STAPLES. Large Assortment in
Hoyle's Prints, Dress Goods,
French Silks, Ribbons,
Kid Gloves, Flowers,
Plum and Printed Feathers,
De Laines, Straw Goods.
And a complete Assortment of
FANCY GOODS, &c., &c.
Our SPRING STOCK will be completed in all
departments by 15th March.
French & German Two-eds. and Silk Mixed
Coatings.
1-ly

THOMAS W. RAPHAEL,
COMMISSION MERCHANT,
MONTREAL.
Consignments of Flour, Grain, Leather, Ashes,
Butter, &c., receive personal attention.

THOMAS W. RAPHAEL,
AGENT FOR HAMILTON POWDER COMPANY,
15 ST. NICHOLAS STREET,
1-ly MONTREAL.

LINTON & COOPER,
MANUFACTURERS AND WHOLE-
SALE DEALERS IN BOOTS AND SHOES
306, 308 & 310 St. Paul st., Montreal.
We invite the attention of Merchants, East and West,
to our large and varied stock of Boots and Shoes now
on hand, and in process of manufacture for the Spring
trade. Goods in every conceivable style will be found
in our establishment, from the finest Kid or Satin
Gaiter, to the strongest Stuga or Hungarian Boot,
Men's, Boys', Youths', Ladies', Misses' and Children's
wear, in over 200 different patterns. Special notice is
requested to the fact that all our goods are hand-made
and of the very best material. The introduction of
Pegging Machines having thrown a large number of
workmen out of employment, and consequently re-
duced the cost of labor, we are thereby enabled to
manufacture neater and more substantial Boots and
Shoes, at no greater cost than if made by machinery;
and are prepared to offer the choicest goods at the
very lowest possible figures.
Orders personally or by Post, will have our immedi-
ate and most careful attention. 1-ly

J. TEFEN & SONS,
GENERAL MERCHANTS, IMPORT-
ERS OF TEAS, SUGARS, and GENERAL GRO-
ceries, WINE, BRANDY, &c., Nos. 184 and 186 St.
Paul st., and 49 and 50 Commissioners st.
Offer for sale several Invoices fresh Teas just received
per Steamers, consisting of:
Imperial Gunpowder. Japan, Colored
Old Hyson. and Uncolored,
Young Hyson. Oolong,
Hyson Twankay. Souchow.
Twankay.
Also several Invoices FRESH TEAS, just received
per Steamer via Portugal, together with a full assort-
ment of other STAPLE and GENERAL GROCERIES.
Also 209 hhd. Choice Porto Rico Sugar; and
250 hhd. Prime Retailing Molasses.
1-ly

A. KIN & KIRKPATRICK,
GENERAL COMMISSION MERCHANTS, do
an exclusively Commission business, and possess the
amplest experience and facilities for its efficient man-
agement. Consignments of GRAIN, FLOUR, ASHES,
POPK, BUTTER, and general produce, receive per-
sonal attention. Sales effected, and returns made with
the utmost promptitude. Liberal advances made on
goods for sale in this market, or shipment to Britain
charges the lowest adopted by the responsible houses
in the trade.
1-ly Corner William and Grey Nun streets.

DAVID ROBERTSON,
IMPORTER OF TEAS, 36 St. Peter
Street, Montreal. 1-ly

REUTER, LIONAIS & CO.,
WINE MERCHANTS, Importers of
WINES, SPIRITS, SEGARS, &c., 14 and 16
Hospital st., Montreal. 1-ly

BROWN & CHILDS,
MANUFACTURERS OF BOOTS, SHOES AND LEATHER,
Montreal. (Established 20 years.)
OFFICE & WAREHOUSE—Cor. St. Peter & Lemoine sts.
MANUFACTORY—Corner Queen and Ottawa sts.
TANNERY—Corner Bonaventure and Canning sts.
All departments of the Boot and Shoe business are
comprised in this establishment, and every satisfaction,
both in quality and prices, may be relied on. 1-ly

GREENE & SONS
INVITE the attention of close buyers to
their Fall Stock of Hats, &c. (See next Page.)
1-ly

J. A. & H. MATHEWSON,
IMPORTERS AND WHOLESALE
GROCERS. A complete and extensive assort-
ment of General Groceries. Special attention to TEAS.
1-ly

HALL, KAY & CO.,
YOUNG'S BUILDINGS, MCGILL STREET,
Montreal.

HAVE FOR SALE—
Charcoal Tinplates, Ingot Copper,
Coke Tinplates, Ingot Tin,
Ternu Tinplates, Cake Spelter,
Galvanized Iron, Sheet Copper and Brass
Copper, Brass, and Malleable Iron Tubes,
and every description of Furnishings suitable for Tin-
smiths, Plumbers, Brassfounders, and Gasfitters.
1-ly

GREENE & SONS,
HATS, CAPS, STRAW GOODS, &c.
See next Page. 1-ly

do B. MACDONALD & CO.,
MANUFACTURERS OF CRINO-
LINE WIRE and HOOP SKIRTS, FELT
HATS, STRAW GOODS, &c., &c., No. 19 St. Helen
Street, Montreal. 1-ly

MCMILLAN & CARSON,
CLOTHING.
WHOLESALE.
148 & 150 MCGILL STREET, Montreal. 5-ly

JOHN McARTHUR & SON,
OIL, LEAD & COLOR MERCHANTS,
Importers of Window Glass, &c.,
1-ly 115, 120 and 122 McGill st., Montreal.

BOOTS AND SHOES.
JAMES POPHAM & CO. (late Popham
& Sinclair), Manufacturers and Wholesale Dealer
in every description of Boots and Shoes, expressly
adapted to the wants of the Trade in all the Provinces
of British North America. Our travellers are now
out and will wait on buyers with our Spring samples
of Boots and Shoes, as usual.
Orders received by post or personally, will receive
our best attention.
Office, Warehouse and Manufactory,
60-ly No. 491 and 493 St. Paul Street.

SCHNEIDER, BOND & Co.,
WHOLESALE GROCERS AND
GENERAL COMMISSION MERCHANTS.
491 and 493 St. Paul Street,
MONTREAL.

BARBADOES SUGAR.

180 Hhds very choice Grocery

SUGAR

Arriving this day ex brig "Florence." from
Barbadoes via Portland.

SAMPLES NOW ON VIEW.

ALSO IN STORE

Hhds United Vineyard Proprietors' Brandy, Palo and
Dark—Vintage 1863.MITCHELL KINNEAR & CO.,
No. 7, St. Helen Street.

HENRY J. GEAR,

COMMISSION MERCHANT.
Importer and Dealer in Teas, General Groceries
Havans and German Cigars. Agent for Dunville's
Belast Old Irish Whiskey, 43 St. Peter st., Montreal.
4-lyLEWIS S. BLACK & CO.,
(Late with W. J. R. Muir.)**IMPORTERS OF DRY GOODS,**
20 Lemoine Street, Montreal,
Opposite Messrs. Wm. Stephen & Co. 9-6m.

CRATHERN & CAVERHILL,

IMPORTERS OF HARDWARE,
IRON, STEEL, TIN PLATES, &c., WINDOW
GLASS, PAINTS & OILS, 197 St. Paul st., Montreal.
Agents, Victoria Rope Walk, Vieille Montagne Zinc
Company. 2-ly

EVANS & EVANS,

**WHOLESALE HARDWARE
MERCHANTS, MONTREAL.**
AGENTS FORHARE'S CELEBRATED PAINTS AND COLORS.
AGENTS FORCURTISS & HARVEY'S POWDER.
7-ly 263 St. Paul street, Montreal.**BRITISH AMERICAN COMMERCIAL COLLEGE.**

LOCATED IN TORONTO AND HAMILTON,

DESIGN to educate young men for busi-
ness, and prepare them for the duties of Prac-
tical Accountants.

The Proprietors of this Institution take great pleasure
in announcing to the young men of Canada, that they
have opened a Branch of their College in the City of
Hamilton, C. W., where the same course of Practical
Instruction which has met with such success in Torou-
to will be given. This course of instruction combines
practice with theory, and embraces everything necessary
for the book-keeper and business man. The
branches taught consist of Book-keeping by Double
and single Entry, adapted to all kinds of business,
such as Mining, Milling, Manufacturing, Wholesale
and Retail Merchandising, Forwarding and Commis-
sion, Foreign Exchange, (a set where the books are
kept partly in sterling money), Railwaying, Steam-
boating, Banking, Commercial Law, Commercial
Arithmetic, Commercial Correspondence, Spelling,
Telegraphing, and Phonography.

To the young man just setting forth into the busi-
ness world, a thorough knowledge of these branches is
a sure means of rapid promotion.

To the man in business, or to the one about com-
mencing, a knowledge of these branches is indispen-
sably necessary to a successful business career.

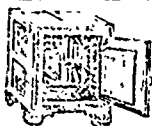
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Banc., conducted on the same principles as our favour-
ite Banking houses, where the Students make their
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count, and on which they draw their Cheques, Drafts,
&c. A Merchant's Emporium or Wholesale Estab-
lishment, where the first purchases of Merchandise,
Groceries, &c., are made. This is a representative of
one of the largest Wholesale Houses in the City of
Toronto, the books, ten in number, being kept on
the same principle; and an Exchange Office for the
buying and selling of a depreciated currency. A
thorough knowledge of this branch has become abso-
lutely necessary to almost all classes of business men
and accountants. This Department is under the charge
of a Teacher who has had years of experience as a
Practical Accountant.

Our Board of Examiners is composed of practical
business men, whose names to a Diploma are sure
guarantees of efficiency and employment.

Students can enter at any time.
For Monthly Circular, Specimens of Writing, &c.,
address (enclosing stamp):

MUSGROVE & WRIGHT,
At Toronto or Hamilton.

KIRKSHAW & EDWARDS,



ESTABLISHED

YEAR 1838.

IMPROVED FIRE PROOF SAFE.

The favor these Safes have won by their many
and severe trials during the last quarter of a century,
from the fact that not one has ever failed in preserving
its contents, thoroughly establishes their reliability,
and with recent improvements made during the past
two years, we offer them as the most perfect *Fire Proof*
security extant, and free from dampness.

Our *Burglar Proof Specie Boxes* made of combined
iron and steel in a manner peculiarly our own, the
steel so highly tempered and placed as to be beyond the
reach of, and defy the tools of the most ingenious
burglars, and when placed inside of one of our *Fire*
Proofs produce a most perfect *Fire and Burglar Proof*
security. Merchants having large amounts of silver
on hand should not be without one.

We also manufacture Patent Combination Bank
Locks, and the most modern Bank and other securi-
ties.

Lists of sizes and prices mailed on application.

KIRKSHAW & EDWARDS,
1-ly 82, 84 & 86, St. Francois Xavier street, Montreal.**GREENE & SONS.**HATS, STRAW GOODS, &c.,
SPRING TRADE, 1865**THE SUBSCRIBERS HAVE NOW**
ON HAND, and are receiving a complete assort-
ment ofWOOL HATS, LADIES' STRAW GOODS,
FUR HATS, MEN'S STRAW HATS,
CLOTH CAPS, TWEED HATS,
SILK HATS, BOYS' FANCY HATS,
HAT & CAP TRIMMINGS, &c.

Special attention of the Trade is directed to our

NEW SPRING STYLES,

embracing Steel Brim Resorte Hats, Cashmerette
Hats in Russell, Curard and Prince of Wales Shapes,
French Steel Brim Tweed Hats, &c. Samples sent by
Express.

Orders promptly executed.

1-ly GREENE & SONS,
Montreal.**KIRKWOOD, LIVINGSTONE & CO.,**

Commission Merchants,

MONTREAL.

CONSIGNMENTS of Flour, Grain,
Ashes, Pork, Butter, Leather and General Pro-
duce receive personal attention. Sales effected to best
advantage, and returns made with the utmost prompti-
tude.**ON HAND**, and for Sale—FLOUR, all grades, comprising very choice and
favourite Brands.

RYE FLOUR, fresh ground, in lots to suit purchasers.

CORNBALD, do. do. do. do.

BUCKWHEAT FLOUR, fresh ground, do. do.

OATMEAL, Butter, Dressed Hogs, &c. on hand and
daily arriving.

WHITE BEANS, Bran, Shorts, Fine Feed, &c.

Second hand Grain Bags.

Waxed Upper, Pebbled Grain, Splits, Waxed Calf-
skins, Rough Leather, Harness Leather, Spanish and
Slaughter Sole Leather, and other descriptions.Asphalt Roofing and Slip Sheathing Felt, Water-
proof Inodorious Felt, Hair Felt for covering Boilers
and Steam Pipes, manufactured by McTeer & Co.,
Belast."Tapper's," "Warner's" and "Morwood's"
brands Galvanized Sheet Iron, Window Glass, Brass,
Annealed and Bright Iron Wire, Timed Iron,
F Horse Nails, Plug Hasins, Cesspools, Water Motors,
Patty, and other articles, being balance of Stock of
Messrs. William Brown & Co.KIRKWOOD, LIVINGSTONE & CO.,
33 St. Nicholas Street.

JEFFERY BROTHERS & CO.,

GENERAL MERCHANTS, 41 St.
Sacrament st. Montreal 2-ly

A. CHARLEBOIS & CO.,

**IMPORTERS OF HARDWARE, CUT-
LERY, IRON, STEEL, &c., manufacturers of
SIZES, CUT NAILS, &c., 48 St. Paul Street,
Montreal 4-ly**

MULHOLLAND & BAKER,

**IRON, STEEL AND GENERAL HARDWARE
MERCHANTS,**
419 and 421 St. PAUL STREET,
MONTREAL.

YARD ENTRANCE, St. Frs. Xavier st. 1-ly

J. Y. GILMOUR & CO.,

(Late Gilmour, White & Co.)

IMPORTERS OF

BRITISH AND FOREIGN DRY GOODS,

WHOLESALE,

NO. 376 ST. PAUL STREET,

MONTREAL.

62-ly

ANDREW MACFARLANE & CO.,**WHOLESALE DRY GOODS IMPORTERS,**

253 & 260 St. Paul and 92 & 93 Commissioners Streets,

MONTREAL.

1-ly

F. SHAW & BROS.

14, LEMOINE STREET.

**TANNERS AND LEATHER MER-
CHANTS.**—Our Leather is tanned at the well-
known Roxton Falls and other Tanneries, under our
own superintendence, thereby enabling us to produce
an article of superior quality at the least possible cost,
which we are prepared to offer to the trade at lowest
market prices. All orders promptly attended to. 4-ly

Stock an excellent assortment of FRENCH CALFS,
KIDS and PATENTS, &c. Also a large supply of O.
L. Richardson & Sons' Spanish Sole and Slaughter
Leather, for which they are agents in Canada.
Consignments of leather respectfully solicited.
Sole Agents for Alexander's Kid Gloves.

HUA & RICHARDSON,**LEATHER IMPORTERS AND
COMMISSION MERCHANTS,** have always in
Stock an excellent assortment of FRENCH CALFS,
KIDS and PATENTS, &c. Also a large supply of O.
L. Richardson & Sons' Spanish Sole and Slaughter
Leather, for which they are agents in Canada.
Consignments of leather respectfully solicited.
Sole Agents for Alexander's Kid Gloves.1-ly HUA & RICHARDSON,
St. Peter st., Montreal.**LEEMING & BUCHANAN,****PRODUCE AND COMMISSION
MERCHANTS,**
St. Nicholas street, Montreal.Special attention devoted to the Sale and Shipment
of FLAX, and liberal Advances made on consign-
ments of either Fibre or Seed. 1-ly**JAMES S. NOAD & CO.,**

Commission Merchants and General Agents,

48 St. Peter Street, Montreal. 62-ly

J. LAIDLAW, MIDDLETON & CO.,
Commission Merchants and Shipping Agents,
Montreal. 21-ly**JAMES ROY & CO.,****IMPORTERS OF DRY GOODS,** in-
cluding TABLE LINEN, SHEETING, &c., No.
605 St. Paul st., near St. Peter. 1-ly**B. HUTCHINS & CO.,****COMMISSION MERCHANTS,** Im-
porters of TEAS and GENERAL GROCERY
No. 158 McGill st., Montreal. 5**SMITH & COCHRANE,****Manufacturers and Wholesale Dealers**
IN**BOOTS AND SHOES,**

Corner St. Peter and St. Sacrament sts.,

47-ly MONTREAL.

KERR & FINDLAY,**WHOLESALE CONFECTIONERS,**
Manufacturers of Gum Drops, Chocolate, and
other Cream Drops, &c., &c. 516 St. Paul st., Montreal.
2-ly**GEORGE DENHOLM,****COMMISSION MERCHANT.**
Advances made on all descriptions of Country
Produce. Personal attention given to the sale and
purchase of the same, and of General Merchandise.
Office—No. 33 St. Nicholas street, Montreal.
12-ly**WINN & HOLLAND,****GENERAL COMMISSION
MERCHANTS.**
15-ly 34 RENAUD BUILDINGS, oundling Street.

CONVERSE, COLSON & LAMB,
COMMISSION MERCHANTS,
TRADE AGENTS & IMPORTERS OF GENERAL
GROCERIES, LIQUORS, CIGARS, &c.
 CORNER OF HOSPITAL AND ST. JOHN STREETS,
 MONTREAL. 1-ly

ALFRED SAVAGE & SON,
OIL MERCHANTS,
 MONTREAL. 1-ly

J. MEYER & CO.,
 WHOLESALE IMPORTERS OF
DRY GOODS AND FANCY GOODS.
 408 Broadway, 611 St. Paul st.,
 New York, Montreal.
 Sole Agents for the Genuine Duchesse Gloves.
 10-15

RINGLAND, EWART & CO.,
 MANUFACTURERS OF
READY MADE CLOTHING
 AND
 IMPORTERS OF DRY GOODS,
 422 ST. PAUL STREET, MONTREAL.
 1-ly

PROPERTY FOR SALE
IN THE MOST CENTRAL BUSINESS
 part of the Town of Windsor, C. W. The undersigned, retiring from Business, offers for SALE his STORES on SANDWICH STREET, with the DOCK and WAREHOUSE in the rear. For particulars apply on the premises, or by mail to
 JACOB BROWN
 5-11

THOMAS MAY & CO. have
 REMOVED to No. 63 St. Peter street, Caverhill's Block. Montreal, March 1st, 1866. 9-1y

FOLINGSBY & WILLIAMSON,
PRODUCE, COMMISSION MERCHANTS, and SHIPPERS, Nos. 17, 19, and 23 William Street, Montreal. Advances made on Consignments of Produce or General Merchandise for sale in this market, or for shipment. Personal attention given to the sale or purchase of same. 15-

HENRY CHAPMAN & CO.,
 IMPORTERS OF GROCERIES, TEAS, WINES, LIQUORS, CIGARS, TOBACCOS, &c., &c.
 AND
GENERAL COMMISSION MERCHANTS,
 Sole Agents in Canada for Messrs. Pinet, Castillon & Co.'s Cognac Brandy.
 LLOYD'S AGENTS, &c., &c.
 1-ly St. John Street, Montreal.

PENITENTIARY BOOTS AND SHOES.
 THE Subscriber, having been appointed Agent in Montreal for the Sale of these Goods, is now prepared to take orders, which will be filled carefully, and with despatch.
 A. MCK. COCHRANE,
 31-ly 494 to 498 St. Paul Street.

W. F. LEWIS & CO.
WINE AND SPIRIT MERCHANTS,
 St. Peter st., Montreal 2-ly

WM. STEPHEN & CO.,
GENERAL DRY GOODS
 AND
CANADIAN TWEEDS
 1-ly

SPECIAL NOTICE.
THE BOOKS OF THE CANADA LIFE ASSURANCE COMPANY WILL BE closed for the year on the 30th of this month. Proposals lodged on or before that date will secure the advantage of one year's additional profits over later applicants.
 Sums assured at 30th April, 1865.....\$4,013,263
 Annual Revenue at 141,969
 A. G. RAMSAY, Manager
 SIDNEY & CRAWFORD, AGENTS.
 Montreal, April 2nd, 1866. 12-4

SPRING TRADE, 1866.
OUR STOCK of FANCY and STAPLE DRY GOODS for the Spring will be well assorted, and being in great part bought before the recent advances, we will be prepared to give our customers every advantage.
 WILLIAM BENJAMIN & CO.,
 1-ly 377 St. Paul Street.

E. E. GILBERT,
CANADA ENGINE WORKS,
 Is prepared to execute orders for
 Oil Boring and Pumping MACHINERY
 Portable and Stationary ENGINES
 BOILER WORK, SMITH WORK, and
 Heavy Furnace FORGINGS
 Hoisting MACHINES
 HYDRAULIC PRESSES, &c.
 —ALSO—
 Has on hand, several Second-hand
ENGINES AND BOILERS
 Which will be sold low. 23-11

ROBERTSON & BEATTIE,
IMPORTERS, WHOLESALE GROCERS, and General Commission Merchants, corner McGill and College streets, Montreal. 8-ly

DUNDAS.
OSLER & BEGUE,
BARRISTERS AND ATTORNEYS
 AT LAW,
Solicitors in Chancery, Notaries and Conveyancers,
 DUNDAS, C. W
 OFFICE:—Moore's Buildings, Main Street.
 R. B. OSLER, LL.B. T. H. A. BEGUE, LL.B.
 19-1y

KINGAN & KINLOCH,
IMPORTERS AND GENERAL
WHOLESALE GROCERS, and Commission Merchants, corner St. Sacramento and St. Peter streets, Montreal.
 Wm. KINLOCH. W. B. LINDSAY.
 8-1y

F. H. SIMMS,
MONTREAL IRON WORKS,
MANUFACTURES to Order, and has in Stock, Carriage Bolts of all sizes, Nuts and Bolts of every description, Rivets, Lifting Jacks, Hatchet Braces, Copying Presses, &c., &c. 8-1y

C. E. SEYMOUR,
COMMISSION MERCHANT,
 DEALER IN LEATHER, HIDES AND OIL.
 8, St. Helen st.
 Agent for Lyn Tannery. 46-1y

W. J. STEWART, Sole Agent for
 Wm. CLARKE & SONS, Needle and Fish Hook Manufacturers, Mount Pleasant Mills, Kedditch, England.
 46-2, 18 315 St. Paul Street, Montreal.

JAMES LOCKHART,
COMMISSION MERCHANT AND
MANUFACTURERS' AGENT, No. 3 St. Sacramento street, Montreal.

C. DORWIN & CO.,
BANKERS AND EXCHANGE BROKERS,
 46-1y 36 St. Francois Xavier st., Montreal

GILLESPIE, MOFFATT & CO.,
EAST AND WEST INDIA, GENERAL AND COMMISSION MERCHANTS.
 Agents for
 The Phoenix Fire Insurance Company of London.
 The British and Foreign Marine Insurance company of Liverpool.
 Hunt, Roope, Teague & Co., Oporto.
 Bartolomeu Vergara, Port St. Mary's.
 Utard, Dupuy & Co., Cognac. 4-1y

G. & H. GIBSON, QUEBEC,
AUCTIONEERS, BROKERS,
MANUFACTURERS' AGENTS, GENERAL
COMMISSION MERCHANTS, &c.
 Office and Stores corner of St. Peter and St. James' street, Lower Town.
 Quebec, 5th March, 1866. 8-2m

A. ROBERTSON & CO.,
 IMPORTERS OF
STAPLE AND FANCY DRY GOODS,
 478 St. Paul, and 390 Commissioners Streets,
 MONTREAL,
WOOLLEN MANUFACTURERS,
 Auburn Mills, PETERBORO', C. W.,
Awarded Price Medals, Dublin Exhibition, 1865,
also at Montreal.

SPECIAL NOTICE.
 WE take this medium of informing our customers that we have now received into store, the greater portion of our Importations for the coming season, and will be prepared to show the same by the last week of the present month. These goods having been bought before the last advance, we are enabled to sell them on the most favourable terms.
 MONTREAL, 16th February, 1866.

DAVID MORRICE & CO.,
PRODUCE & GENERAL COMMISSION MERCHANTS,
 Shipping and Forwarding Agents, &c.,
 52 St. PETER STREET, MONTREAL.

REFERENCES:
 ANGUS CAMERON, Esq., Pres. Toronto Bank.
 E. H. RUTHERFORD, Esq., Vice-Pres. Upper Canada Bank.
 Messrs. JOSEPH MACKAY, Bros., Montreal.
 Messrs. WM. STEPHEN & Co., Montreal.
 Hon. WM. McMASTER, Toronto
 Messrs. BYRCK, McLEURICH & Co., Toronto.
 " WM. HOSS & Co., "
 " GEO. MICHIE & Co., "
 " D. McLENNAN & Co., Hamilton.
 Consignments solicited. Returns made on day of sale.
 Consignees may draw against property at two-thirds Montreal market price at time, which will be accepted only when accompanied by bills lading, railroad, or other receipts.
 Cash advances made on Warehouse receipts of Flour, Grain, Pork, Ashes, and general Produce.
 July 21, 1864.

FOULDS & HODGSON
 IMPORTERS OF
 Grey Cottons, Laces, Spools,
 White Shirtings, Blouses, Pins,
 Regattas, Handkerchiefs, Needles,
 Prints, Fancy Dresses, Tapes,
 Bed Ticks, Umbrellas, Buttons,
 Parasols, Parasols, Combs,
 Shawls, Shawls, Brushes,
 Hoop Skirts, Hair Oils,
 Table Oil Cloths, Cologne,
 Yarns, Soaps,
 White Muslins, Battings, Stationery,
 Jeans, Silks, Brooches,
 Moleskins, Veillets, Spectacles,
 Flannels, Linen Threads, Dolls,
 Blankets, Playing Cards, Mirrors,
 Cloths, Jewellery, Razors,
 Tweeds, Tea Trays, Pocket Knives,
 Vestings, Snuff Boxes, Table Knives,
 Hosiery, Pipes, Chaplets,
 Gloves, Toys, Crosses,
 Braces, Bag Purses, Marbles,
 Ribbons, Pencils, Slates.

And a large variety of other Fancy and Staple Goods
WHOLESALE
 Perhaps the largest assortment of Goods suitable for a General Country Store of any house in the Province.
 363 and 370 St. Paul Street, Montreal. 15-1y

W. & F. P. CURRIE & CO.,
IMPORTERS OF PIG and BAR IRON,
 Paints, Putty, &c., Iron Tubes for Gas, Water or Steam, Lap-Welded Boiler Tubes, Drain Pipes, Vent Linings, Chimney Tops, Roman Cement, Water Lime, Fire Bricks, Fire Clay, &c., &c.
 Young's Buildings, McGill & Groy Nun sts., Montreal. 12-1y

JOHN BURRELL,
COMMISSION MERCHANT,
 23 & 24 Foundling Street, Montreal.
 Consignments of BUTTER, FLOUR, DRESSED HOGS, PORK and PEARL ASHES, &c., will receive prompt and personal attention.
 Place of Business central, and suitable for the sale of all descriptions of Produce.
 Liberal advances made on Bills of Lading 15-1y

THE COMMERCIAL UNION ASSURANCE COMPANY,

Chief Office, 19 Cornhill, London, England.

Capital, \$12,500,000. Invested, over \$2,000,000

FIRE DEPARTMENT.—The distinguishing feature of this Company is the introduction of an equitable adjustment of charges, proportionate to each risk incurred.

LIFE DEPARTMENT.—For the pre-eminent advantages offered by this Company, see Prospectus and Circular—80 per cent. of profits divided among participating Policy Holders.—Economy of management guaranteed by a clause in the Deed of Association.

MORLAND, WATSON & CO.,
General Agents for Canada.

FRED. COLE, Secretary.

Office, 385 and 387 St. Paul street, Montreal.
Surveyor—H. MUNRO, Montreal.
Inspector of Agencies—T. C. LIVINGSTON, P.L.S.
5-ly

DRY GOODS CIRCULAR.

SPRING 1866.

OUR STOCK WILL BE COMPLETE in EVERY DEPARTMENT

BY THE

20TH OF MARCH.

T. JAMES CLAXTON & CO.,

CAVERHILL'S BUILDINGS,

59 St. Peter St.,

Montreal.

THE LIVERPOOL AND LONDON AND GLOBE INSURANCE CO.

Chief Offices.—Liverpool, London, Montreal.

CANADA BOARD OF DIRECTORS.

T. B. Anderson, Esq., chairman, (Pres. B. of Montreal)
Alex. Simpson, Esq., Dep. chairman, (ch. Ontario Bk)
Henry Starnes, Esq., (Manager Ontario Bank)
Henry Chapman, Esq., (mer.) R. S. Tylec, Esq., (mer.)
E. H. King, Esq., (General manager Bk of Montreal.)
Capital paid up \$1,950,000; Reserved surplus Fund,
\$5,000,000; Life Department Reserve \$7,250,000; Un-
divided Profit \$1,050,000; Total Funds in hand
\$15,250,000.

Revenue of the Comp'y.—Fire Premiums \$2,900,000;
Life Premiums \$1,050,000; Interest on Investments
\$800,000; Total Income, 1863, \$4,750,000.

All kinds of Fire and Life Insurance business transacted on reasonable terms.

Head office, Canada Branch, Company's buildings,
PLACE D'ARMES, MONTREAL.

1-ly G. F. C. SMITH, Res. Secretary.

WEST BROTHERS,

TEAS AND TOBACCOS,

Wholesale,

9 St. John Street,

Montreal.

LIFE AND GUARANTEE ASSURANCE.

THE EUROPEAN ASSURANCE SOCIETY.

Empowered by British and Canadian Parliaments.

SUBSCRIBED CAPITAL—£750,000 Stg.
ANNUAL INCOME OVER—£300,000 Sterling.

HEAD OFFICE IN CANADA—MONTREAL.

EDWARD RAWLINGS,
Secretary.

SINCLAIR, JACK & CO.,

WHOLESALE GROCERS AND COMMISSION MERCHANTS, St. Andrew's Buildings, St. Peter street, Montreal.

Importers of East and West India and Mediterranean Produce.

Constantly on hand, a large Stock of TEAS, COFFEES, SUGARS, MOLASSES, SYRUPS, TOBACCOS, DRIED FRUITS, &c., &c., &c.

Consignments of BUTTER, PORK, FLOUR, WHEAT, and other products solicited.

The Sale of POT and PEARL ASHES shall have the very best and most prompt attention.

SOLE Agents for Coors's celebrated GROUND ROCK SALT, for Dairy and Table use.

3-ly

THE HOME AND COLONIAL ASSURANCE COMPANY, Limited.

Chief Office, 69 Cornhill, London, England.

Authorized Capital, \$10,000,000. Issued \$5,000,000.
All kinds of Fire and Life Insurance business transacted on reasonable terms.

Losses promptly and liberally adjusted without reference to England. General Agents for Canada,

MESSRS. TAYLOR BROTHERS.

All Premiums received in Canada, invested in the Province.

HEAD OFFICE—CANADA BRANCH,

Royal Insurance Buildings, tower entrance, up stairs.

TAYLOR BROTHERS,

Brokers for Sale and Purchase of Stocks, Securities and Real Estate.
Brokers and Commission Merchants for purchase and sale of Produce.

Special Correspondents for the Merchant Banking Company of London (Limited).
Royal Insurance Buildings, tower entrance, up stairs. 10-ly

WILLIAM NIVIN & CO.,

COMMISSION MERCHANTS AND SHIPPING AGENTS, purchase and sell all descriptions of Produce on Commission, and likewise advance on consignments of same made to their friends in London, Liverpool, and Glasgow.

Also are prepared to import on Commission and on favorable terms, all description of Groceries, Drugs, Oils and Paints, having first class connections in Great Britain for the execution of such orders.

Montreal, St. Sacrament and St. Nicholas streets.

THE TRADE REVIEW.

MONTREAL, FRIDAY, APRIL 27, 1866.

In re MONTREAL CORN EXCHANGE.

WE have received, from the Secretary of the Corn Exchange of this city, a Circular, informing us that the existing arrangements for publishing the Corn Exchange Daily Reports of the Montreal Produce Market are about to expire, and requesting us to tender for the use of such reports for the ensuing year.

We decline to do so, partly because daily reports would be nearly valueless to us, and also because we do not believe that the system which has been pursued by the Corn Exchange, in the publication of its reports, one which ought, in any way, to be encouraged. Members of the press are excluded from the Association, and any merchant furnishing to any newspaper other than the one which has secured the monopoly, any information concerning transactions occurring on 'change, is liable to expulsion. We do not think that the auctioneering of their reports, for the sake of a pitiful annual profit of a few hundred dollars, more or less, at all becoming or creditable to the merchants of the leading commercial city of British North America. In no other city or town on this continent, east or west, as far as we are aware, is such a thing known. In the large cities of the United States, every facility is offered to the press, and the widest possible publicity given to all transactions taking place in those public resorts "where merchants most do congregate"; while to Montreal remains the unenviable singularity of having a Corn Exchange Association that seeks to make a petty saving in its expenses, by preventing the general publication of its reports, and granting a monopoly of them to any paper, whether of large or small circulation, that might have a sufficiently high appreciation of their value. We do trust, for their own sake, and for the sake of the standing of Montreal, that the members of the Corn Exchange may reconsider their action in this matter, and at least place all members of the press on an equal footing, giving to no one an unfair advantage over the rest.

THE BANK STATEMENT FOR MARCH.

THE Bank Statement for March contains, for the first time, the name of the Union Bank of Lower Canada, which commences its returns with a paid-up capital of \$209,546 out of the \$2,000,000 authorized, and although on the 31st ult. it had not yet issued any notes of its own, had discounted to the extent of \$39,863, besides investing \$59,940 in Government Securities. The balance was, of course, "due from other Banks," i. e., deposited there for safe keeping until the Union Bank should itself have got fairly under weigh. The assets of the Bank are returned at \$224,761, the liabilities at \$8,821, the difference, \$220,940, being \$11,394 more than its paid-up capital. Some of this is,

RIFLES AND REVOLVERS!

The undersigned offer for Sale in quantities, at manufacturers' prices, the following kinds of REVOLVERS:

SMITH & WESSON'S.....all sizes.
COLT'S.....do.
WHITNEY'S.....do.
POND'S.....do.
REMINGTON'S.....do.

Also the following RIFLES:
SPENCER,
BALLARD,

F. WESSON.

BALL'S,

PALMER'S,

HENRY.

MORLAND, WATSON & CO.

March 28.

SPENCER REPEATING RIFLE COMPANY.

The undersigned, having been appointed CANADIAN AGENTS

FOR THE SALE OF THE

SPENCER REPEATING RIFLE,

are prepared

TO SUPPLY THEM IN QUANTITIES

FROM STOCK,

AT MANUFACTURERS' PRICES.

MORLAND, WATSON & CO.

March 28.

1-ly

of course, discount on the purchase of Government securities, some of the balance, profit as yet unrealized on notes discounted. But still it would appear that the Bank commences well. So with the other new Bank—the Royal Canadian. Its assets are \$1,042,698; its liabilities, \$716,338; the difference, \$326,360, being already nearly \$16,000 above its paid-up capital. We mention these figures to show that there really is plenty of room yet for the employment of additional capital in Banking. It should be increased until the rate at which notes are discounted begins to vary with the state of the money market. Now it is never less than 7, and often virtually higher. It must be borne in mind, though, that the excess of assets over liabilities is not necessarily a test of the strength of a Bank's position. In new Banks it may be, for they have not had time to incur losses, and their stock, consequently, almost always stands high in the market; but in old ones these assets may, in great part, consist of unproductive real estate, or of notes past due and protested, on which little may be realized. It would be very desirable if the column in the Auditor's Returns, headed "Notes and Bills Discounted," were subdivided so as to show those not yet due apart from those past due, but we are afraid the Banks would resist any change in this respect, and that the Legislature does not yet take sufficient interest in business matters, to aid in procuring the information so desirable for the intending purchaser of Bank stock. There is another reason why new Banks stand well in the market, which we may casually mention: it is that their Stockholders are men of business, who bring business to the Banks in which they are interested. The stock of the older Banks is, in many cases, largely held by old men, women, trustees, charitable institutions, absentees, and so forth, and these Shareholders do not give to the transactions of the Bank that vitality so often necessary.

While on the subject, we may observe, that there would seem to be no reason, on the face of the returns, for the recent fall in Bank of Upper Canada. The circulation of that Bank has increased \$50,000 since February; its specie has increased nearly \$70,000. The deposits are about the same. Its discounts are about \$30,000 less, but it holds that amount more of other Bank paper. Surely, its stock ought to be worth more than 25 per cent. of its (reduced) face value, unless the real estate is very badly managed, and the notes and "other debts" very doubtful indeed.

The Totals of the Statement for March present no feature of special interest. They are as follow, comparing them with those for March 1865:—

	March 1866.	March 1865.
Paid-up Capital.....	\$29,238,960	\$30,139,775*
Circulation.....	12,498,737	8,947,564
Deposits.....	29,249,990	24,210,551
Specie.....	6,152,630	5,508,008
Discounts.....	44,183,473	44,888,765

*International Bank (Limited), with a paid-up Capital of \$1,999,945 having withdrawn, owing to causes at work in England, the paid up capital appears to be less in 1866 than in 1865. The paid-up capital of the International was, however, not used in Canada to any great extent.

THE APPROACHING WOOL SEASON.

As the Wool season approaches, considerable interest is being manifested, both in the United States and Canada, as to how prices will range. Many will have it that the heavy duties now imposed by the United States must very materially decrease the prices which our farmers have received during the past two years; whilst others maintain that there will not be much, if any, falling off. The rapidity with which our sales of Wool to the United States increased, under the fostering influence of Reciprocity, was very gratifying. Prior to 1860, our whole annual clip did not amount to a great deal. In the years 1864-'5, according to our Provincial returns, we shipped nearly as much for the use of American mills as we did during the whole six years from 1853 to 1858, inclusive! The following figures show the amount of our exports and imports for several years past:—

	IMPORTS.	EXPORTS.
1859.....	\$125,265	\$400,272
1860.....	142,204	402,231
1861.....	295,126	431,199
1862.....	414,533	724,830
1863.....	275,974	574,319
1864 1/2 year.....	241,861	392,373
1864-'5.....	265,232	1,333,168
	\$1,789,295	\$4,631,125

The returns for last year indicated considerable increase in the quantity raised, and we do not doubt that the approaching Wool season will witness a larger yield than ever. Wool is not, like wheat, an insecure crop, and as the number of sheep in the Province is gradually on the increase, and Wool-growing has paid well of late years, we may safely conclude that the quantity brought to market this season will be larger than usual. Then, with an increased supply we are met on the American frontier with their heavy imports. Their tariff presses very heavily upon Wool, particularly some qualities of it. Well, then, the reader may ask, won't these two circumstances—an increased supply and high duties—cause a very heavy decline in prices?

There can be no question that this result would be unavoidable, but for certain circumstances on the opposite side of the question, which require to be considered. The expected increase in our clip this season will not affect prices, because the American demand for our long Wools is increasing quite as fast as our supply. They have a large amount of capital invested in worsted manufactures, and it was recently admitted by one of their ablest commercial journals, that this class of their mills could not run over one-half the year but for Canadian Wools. With regard to the duties, we do not fear that prices will be much affected thereby, for the Americans must purchase from us, or let some of their machinery stand idle. Last year there was a disposition manifested by purchasers across the lines to lower the prices, by holding back in purchasing; but in the end they had to buy second-hand, and in some cases at an advance upon the first rates.

It will be noticed by the figures given above, that we import considerable Wool annually. Most of these imports are from Great Britain, and arise from the fact that our manufacturers get a quality of wool rather better suited to their purpose than our own. But if the Americans are not prepared to pay good prices for our Wool during the coming season, our farmers may rest certain that our own manufacturers will soon cease their imports and buy at home. Under these circumstances, although there may be a slight falling away from the high prices of the past few years, we think there is no danger that our Wool will not always command a fair paying price; the United States' tariff to the contrary notwithstanding.

The American duties on Wool are imposed according to the quality. The rates are as follow:—Wool worth 12c. per lb. and under, 3c. per lb.; over 12c. and not over 24c., 6c. per lb.; over 24c. and not over 32c., 10c. per lb. and 10 per cent.; over 32c., 12c. per lb. and 10 per cent. These rates, particularly those on the better qualities of Wool, are very high—amounting, on the best samples, to nearly 50 per cent! Our Wool-growers may we think, draw one inference from the strict classification of Wools which the United States' Customs Officers will require to make under their present law, and that is, that Canadian buyers will also be more strict during the coming Wool season, in judging of the quality of the Wool offered for their acceptance. Heretofore there has not been very much variation in the prices offered for different qualities. In remote sections of the country;

in particular, farmers have also received pretty much the same price, unless the sample was unusually poor. The discriminating nature of the American tariff must render our Canadian purchasers more particular, and thus cause the prices to depend more on the quality than they have ever previously done in this country.

Under this state of circumstances, the prudent Wool grower will manifest increased care in preparing his clip for the market. He will see that his sheep are kept so as to preserve the fleece from objectionable matter; the process of washing will be attended to more thoroughly than it has been customary to do it heretofore; and after shearing, greater care will be taken in preserving the Wool from all dust and dirt. When a farmer has different qualities of Wool, he would do well to separate them, and, in short, be diligent in all means which may enhance the qualities of his wools, and thus enable him to obtain the highest prices which will be paid during the approaching season.

NOTES FROM NEW YORK.

COMMERCIAL SUICIDE.

THE policy of the present Congress of the United States, judged by the teaching of all previous history, looks little better than commercial suicide. Not content with the enactment of import duties sufficiently high to destroy all foreign commerce, Congress now proposes to light the candle at both ends and impose a tax on the most important articles of export. The proposition to levy five cents a pound on all cotton exported is likely to become law, the Ways and Means Committee having reported in its favor. The effect of this will be to very seriously interfere with the production of that article in the South, and go far to ruin an industry that the people of this country expected much from. When the negotiations with Canada in relation to Reciprocity were in progress, Mr. Morrill, that marvel of commercial liberality—the chairman of the Ways and Means Committee, held very strongly to the doctrine that the producer always pays the taxes. He wished to make it appear that in taxing Canadian barley, &c. Canadians would have to pay the proposed tax of fifteen cents per bushel, and not the brewers and distillers of the United States. Now, however, it suits his purpose to adopt an entirely opposite set of principles. It is agreed that in the case of taxing the cotton in the south, it will be the European consumer that will pay it and not the American producer. Was ever inconsistency more apparent? By the imposition of the proposed tax America offers protection on the production of cotton in all other quarters of the globe. There is a good deal of feeling, both north and south, in opposition to the measure, but the extremists in Congress, the rabid protectionists and eastern manufacturers are sure to carry it.

WILL CANADIANS PERMIT IT?

There is some curiosity among those interested in the lake trade, to know whether the Canadian Government will still permit the navigation of their canals by American vessels. Those who know the liberal policy which Mr. Galt has adopted, are not in doubt that this permission will be continued, though its wisdom may, at the present moment, be doubted. It is undeniable that it would be folly to permanently resolve to shut out American craft from Canadian waters; but there are some reasons why it might be wise to adopt the exclusive policy just now. There is a good deal of uneasiness in Washington in relation to Reciprocity. The wool manufacturers,—protectionists though they be,—are not blind to the fact that they must have Canadian wool, and pay the tax to obtain it. The barley consumers have made an effort on their own behalf, and though Congress voted down a proposition to reduce the duty; yet the fact of the effort and the proposal show a determination to keep the question alive. The lumber interests are also astir, and, above all, that ugly fishery question has a very powerful effect. If, in addition to all this, the Western producers and shippers were prevented entering Lake Ontario;—if they were left entirely at the mercy of those "leeches" at Buffalo for just one season, a very great strength would certainly be added to the feeling for some arrangement which now prevails all over the country. Oswego, and Ogdensburgh too, would also feel the effect of closing the Welland Canal to American craft, and, altogether, a "short, sharp turn of the screw" in this direction might not be amiss. A determination might be made in favor of vessels bound to British ports, and shipments might thus be influenced for Kingston, Montreal and the St.

Lawrence. The only objection to the adoption of this policy, and, I fear, a fatal one, would be the possibility of

THE CLOSE OF LAKE MICHIGAN.

As this question at present stands, it seems that the right of Canadian vessels to navigate these waters is far from clear. The privilege has been for years accorded, but is subject at any time to repeal. Indeed, had the bill recently before Congress in relation to Reciprocity become law, the right would virtually have been repealed; for, of course, Canada could not have accepted the conditions proposed in that measure, failing which the right to navigate Lake Michigan would have ceased. A still greater reason, however for the adoption of a conciliatory policy on the part of Canada, is found in the very great ease with which the

BONDING SYSTEM COULD BE ABOLISHED.

The permission to buy property through the United States in bond is one of the greatest importance to Canada. It is even more so now than before the repeal of Reciprocity. Not only do we import largely through American ports, but we are more likely to export largely also in bond. The continuance of this arrangement is so essential that it is greatly to be hoped that it will not longer continue simply as an arrangement, readily and easily abolished at the mere fiat of the Secretary of the Treasury. It should be the subject of a treaty, and at any rate of concurrent legislation between the two countries. There must be an eventual settlement of commercial arrangements between the two countries, and the sooner the better for all concerned.

HOW IT FEELS.

The Economist and Dry Goods Reporter has the following in relation to the effect of the repeal of the Reciprocity Treaty on the woollen interests of the United States:

"The worsted manufacturers would earnestly appeal to Congress for the continued admission of the long, bright wools of Canada free of duty, were there any prospect of their appeals being heeded. They have, during the last few years, invested a vast amount of capital in their manufactures, and are dependant upon the supply of raw material from Canada. If the proposed new duties upon wool go into operation, they will have to pay July 50 per cent, more for their wool than heretofore; and the result will be that they will find themselves unable to compete with foreign manufactures. This is another of the interests married to the exclusive policy of Congress. The same may be said of the lumber trade which, for certain descriptions of wood, is absolutely dependant upon Canada. Indeed there is no one branch of business which has had important connections with the Provinces, under the late treaty which is not injured by the cessation of reciprocal relations. The usually well-informed correspondent of the Commercial Advertiser stated a few days ago that proceedings were being initiated for the negotiation of a new treaty of reciprocity. We sincerely trust that such may prove to be the fact, though we fear that Congress has not yet sufficiently realized the depth of its folly in abrogating the treaty, to admit of steps being taken for the formation of a new arrangement broad and beneficial in its provisions."

The Economist is an exceedingly able and interesting paper. Every merchant in Canada should have it, its dry goods reports are excellent, its articles always sensible, and its information about wool would be particularly useful to Canadian dealers and manufacturers.

CHEAP EXCHANGE.

Gold keeps steady in the vicinity of 126, without much apparent prospect of a movement in any direction, though the downward turn is deemed the most likely. Money is very easy; the loan market very quiet at five per cent. on call. Sterling Exchange rules surprisingly low in view of the immense importations. From 105½ to 107½ is the range for 60 day bills. Of course, the cause of this low rate is to be found in the large sales of United States Bonds in Europe, the price for which has been steadily improving, and at last quotations had reached 74 for five-twenties.

The National Bank scheme continues to work admirably. It is but imperfectly understood in Canada, and if your excellent bank contributor would favor your readers with a description of its organization and practical working, it would prove interesting and useful. There are now in the United States 1,650 National Banks, whose total circulation is \$268,000,000, to secure which United States bonds are held to the extent of \$320,000,000. Now that Confederation seems so near consummation, would it not be advisable to adopt some uniform system of Banking applicable to the whole Provinces? The Province of Nova Scotia has, I believe, a Government paper currency, which has proved very successful for its limited extent. New York, April 25, 1866. E. W.

ANOTHER USURY SUIT.

ANOTHER of those suits in which a defence has been set up on the plea of usury has just been tried in Toronto, and decided against the Bank bringing the action. On this vexatious mode of meeting a suit we have a word or two to say—

1 No honest man will put in such a plea. When a person borrows money he agrees to pay a certain rate of interest for it. It is as much a party to the transaction as the lender and cannot say, with any show of reason, that he was compelled to pay more than he wished. No man can force another to take his money, and when the borrower says he was compelled to pay a certain rate, he can simply mean that his necessities compelled him. It is evident, then, that he has his necessities to blame, not the lender. His necessities are simply the force (within himself) which impel him to borrow. If he does not like the rate he need not take the money. He can try elsewhere, but wherever he tries he will find that his necessity is the very element in the lender's calculation which leads to a high rate being asked. Necessity arises from poverty, and poverty makes loans risky, and risk everywhere and always determines the rate of interest. For a man, then, who is in need to complain that he is not put on the same level in borrowing as a man who can do easily without the money is as absurd as for a poor man to find fault because he cannot get a fine house at the same price as a cottage.

It is unreasonable to complain of compulsion, when the compulsion is solely within a man's own circumstances, and so we come back to the point from which we started, viz., that when a man takes money, he agrees, voluntarily, to pay a certain rate of interest for it. It is, therefore, dishonest and monstrous for him to take advantage of an act to which he was a party; to seek to profit by his own wrong, to repudiate a debt on the ground of interest which he consented to pay.

2 It is not a sufficient excuse for putting in such a plea to say that some agreement was broken, or a higher rate of interest was exacted than was agreed upon.

For any wrong of this kind the law provides a remedy. If an agreement is broken and damage is thereby done, an action for damage will lie. If a higher rate of interest is attempted to be charged than was agreed on, the demand can be met by a positive refusal, and a counter-demand for the fulfilment of the contract. If this demand is not fulfilled, the law will compel it to be done.

If the plea of usury be put in merely as a mode of compelling the fulfilment of an agreement; if it is but a round-about way of demanding that the letter of a contract be adhered to, the party having a purpose to pay the debt notwithstanding, not much, if anything, can be said on the score of immorality and dishonesty. In some instances, we have reason to believe this to have been the case, and that arrangements have been made to pay on time being allowed.

3 The usury suits brought within the last year seem to lead to the conclusion that the plea is seldom successful, unless a clear case of injustice can be made out. At any rate, the Jury must be persuaded, either rightly or wrongly, that this is the case, before they will give a favorable verdict. In the action tried recently in Toronto, we believe it was ascertained, and suffered to pass without contradiction, that the bank realized a profit of thirteen per cent from transactions with the party defending it. The Jury were persuaded by his Counsel, that even if the bank lost the whole amount sued for, they would still have a fair profit on the account. There can be little doubt, that on this simple principle of fairness and equity, they judged between the parties,—the Bank on the one hand, and the customer on the other,—and gave their verdict for the customer.

It is open to the gravest doubt whether such a profit was ever realized as thirteen per cent. On the face of it such a rate does not seem probable and we cannot believe it was paid. At the same time, it is almost certain that the Jury were made to believe it, and that this view of the case influenced their verdict, quite apart from any legal considerations.

Sometimes the injustice complained of is that a bank cuts off accommodation suddenly after engaging to grant it. Banks occasionally act in a very high handed style towards certain customers, and seem to think they are exempt from the ordinary obligations which attach to commercial transactions. Usury defences have arisen in some cases from abuses of power and position like this though it may be that in other in-

stances the defence has simply been resorted to when the Bank was pressing for payment of debts which had long matured and which they were under no obligation either legal or moral to extend.

4 The sum of the whole matter is this.—If a bank treats its customers honorably and fairly, they will not often be troubled with usury defences. People will rarely defy the public opinion of their own locality, and a person would be scouted and condemned who defended a suit on the ground of usury without having some injustice to complain of, not that such injustice is a reasonable ground of defence, but that people will do things which are unreasonable and even immoral if they are supported in them by public opinion. Pushing after high profits is always a besetting temptation to a banker, and when transactions are made to pay anything like thirteen per cent, the profit has to be made at the expense of the customer's stability. And although men may agree to pay high charges, they often cherish a grudge against the bank, and keep a mental reckoning of the amount which has been taken from them over and above what they would consider fair. That money is worth more than seven per cent in Canada every one knows, and unless a banking account is carried on so as to yield, in the shape of commissions or circulation, some higher remuneration than that, it is not worth while for the banker to continue it. But there is a reasonable limit to this, and when a banker attempts systematically to pass it, he renders himself liable to consequences which are anything but pleasant.

Everything points to the reasonableness of leaving the rate of interest to be regulated by the demand for money. The notion that the banks could obtain a monopoly of the business of lending is one of the most futile that can be imagined. Of all monopolies that is the very last that could stand, for as certainly as water finds its level all over the world, so certainly does money flow to any quarter where a legitimate demand exists for it, and where good security can be given.

THE GROWING WHEAT CROP.

ADVICES from Western Canada inform us that the first appearance of the growing wheat crop this spring was not very favorable. The winter was, upon the whole, rather a severe one for the fall wheat. There is nothing better for this grain than a heavy covering of snow; this protects it from the severe frosts, and in other ways serves to preserve it, but during last winter, the heavy covering was but slight in many parts of Upper Canada, and at some particular times the ground became quite bare. The result was, that the appearance of the wheat, after the snow disappeared, was quite in contrast with the luxuriance manifested last fall. Since the fine Spring weather came in, however, a great improvement in its appearance has taken place, and hopes are entertained that much of it, which, at first, seemed winter-killed, will yet revive under April's gentle showers and genial sun.

In several of the best wheat-growing sections of Western Canada, considerable change was made by farmers last fall in the kind of wheat sown. Those districts along the shores of Lake Ontario, on the Niagara frontier, and immediately west of Hamilton, have suffered considerably from insects which prey upon wheat during the past few years. In consequence of this, the farmers last fall sowed a far larger quantity than usual of those kinds of wheat commonly known as "Midge-proof," and we may, therefore, expect a slight decrease this autumn in the quantity of white wheat brought to market. This "Midge-proof" wheat is coarser than the grain which it has temporarily replaced, and it is this quality which renders impotent the attack of the insects. Its quality is not equal to nor does it make so fine a flour as some other kinds; but it is better to have a good crop of a slightly inferior quality, than to raise a fine quality to be eaten by the Midge.

Of course it is impossible yet to predict what our next harvest will be. Even had the growing wheat looked unusually promising, it has yet to run the gauntlet of too many enemies to speak with any certainty. There are June frosts, the summer's drouth, the insect pests, and the danger of rust to be encountered. These enemies of our great staple render predictions unsafe. But we may reasonably make one remark as to its present appearance. And this is, that while the fall wheat has passed through a rather unfavorable winter, and has suffered to some extent thereby there is at present no reason to fear that, if we enjoy anything like favorable weather, we shall not have a crop this fall fully up to the average of previous years.

TELEGRAPHS AND TELEGRAPH OPERATORS.

IN a recent issue we published an interesting statement of the progress made by Canadian Telegraph Companies,—the number and length of the lines now working. It is a fruitful theme, and we return to it again with a special desire to evolve one or two points connected therewith, which are, in our opinion, of great importance. The system, it will have been observed by the previous article, is fast coming into such general use as would, under a modification of its tariff of prices, go far to supersede the Post-Office in the transmission of messages. Even under the present high rates, we find the business of the Montreal Company so rapidly increasing, that they have now four lines (or wires) in operation. Last year they put up about 1,000 miles of wire—one section of it—that between Kingston and Prescott—being only ten days in getting up. This year the same Company purpose building another line of 1,000 miles; and were to commence on the 16th inst. with a section from Toronto to Kingston, to connect at the latter city with the portion put up last year. From Prescott the same line will be continued to Ottawa, thus forming a more direct route than that now in use to the Capital, and one which the greatly enlarging business of this Company justifies them in expecting, will be fully patronized. For the enterprise thus displayed—and for the enterprise shown by the Provincial Company—the reward is certain, and the thanks of the public duo in measure, as in consequence of this multiplication of the means of communication, the public have been less at the mercy of raiders and other lawless characters, than would have been the case had they been confined solely to telegraphic lines running along the frontiers. Lines now run through the interior, and have been put up to such advantage as not merely to secure the people of Canada telegraphic communication in time of war, but also to secure our neighbors across the line communication when, as sometimes happens from freshets and other causes, portions of their lines are down.

A great network of wire is thus being spread over the land. The army of operators is increasing. The secrets and business of the entire community (or nearly all) pass through their hands. They hold enormous power, and have access to the most varied and reliable information. Let us see, then, how far the present system is sound; in what way it is liable to abuse, and what check can be imposed. As we understand the working of the system, it is this. At every office within the circuit of a line of wire, any and every message which passes such office can be read by all the operators en route, and are constantly so read, though not written, so that if the Government or a private person send an important despatch, it is not only communicated to the operator who sends it, and the other recording it at place of destination, but it can be read at every station along the line—whether they number 6, 8, 10 or 12. Not only so, but the message is filed in the office—at least in some of the offices—in such a place that it can be consulted at leisure by any of the operators. Further, by placing a repeater at the end of the circuit, the message may still be kept marching on and telling its tale almost without limit.

Now, if we have described the state of the case correctly, we will, we fancy, make out a new and startling consideration for the public. Our operators, we are free to admit, are, as a class, reliable and honorable men. We have not heard of any case where they have broken the trust reposed in them, but, on the contrary, have always felt, with pride, that the secrets entrusted to their care have been well kept. Up to the present, it is all right enough; but with the great growth of telegraphing and duplicating of lines, offices and telegraphers, a new danger looms up. There is a possibility that secrets will leak out; and, considering the magnitude of the interests at stake, it is neither for the good of the public or the companies that it should be so. Every precaution that can ensure the secrecy of the messages, should, we hold, be adopted. And one of the best means which we have heard urged to secure this end, is the swearing of the operators. This would, we fancy, go a great way to shut off the possibility of any violation of trust, and establish public confidence in the lines on a firmer and sounder basis than ever. In other branches of the public service, a similar plan has, we understand, been found to work well; and we cannot see that there can be any objection to its being put in operation here. The operators themselves would, we fancy, not only offer no opposition to it, but would rather fall in with the scheme, as one affording an additional guarantee for their good faith, and to the public at large, who look the operators into their confidence without this stringent check, it would give the best assurance that this confidence would not be abused.

GOLD IN CANADA.

IT is well enough known that much Gold exists in Lower Canada, and in some places to an extent that makes digging for it amply remunerative to the laborer, but there has been much uncertainty felt as to whether gold-mining could be carried on systematically and on a large scale, with results sufficiently profitable to secure its continuance. We, therefore, receive with much pleasure any accession to our knowledge on this subject. The Reports of Mr Michel and Dr Hunt, to which we made brief reference in our last impression, throw much light on the question under consideration.

Mr Michel, a careful observer and practical miner as well, has, as we have already stated, come to the conclusion that gold-mining, properly conducted, would be profitable in many places. He says that the researches of the explorers of the Chaudiere and St. Francis Valleys, "rewarded in many places by unlooked-for success, have placed this region among those in which the systematic working of the alluvial deposits and of the gold-bearing quartz veins, (aside from false hopes and extravagances,) may become a regular industry, having its alternations of success and failure, with chances of exceptionally large yield."

The abandonment, to a great extent, in 1865, of the alluvial gold deposits by the workers, who were so numerous in 1864, he attributes partly to the inactivity of the large organized companies, and partly to the speedy exhaustion of the Gilbert River, which, after the extravagant allusions of some, and the wilful misrepresentation of others, made a reaction inevitable, but he thinks the earlier over-wrought expectations and the present despair equally unwise, and unjustified by the facts. A vast field for exploration is open in Lower Canada, where hitherto the researches have been very limited; and reasoning from the positions in which gold has been obtained in California, Equatorial America, and Australia, we may expect to find the precious metal not only in the beds of streams, their shores and flats but also in the dry valleys and on the slopes of the hills. No trials have as yet been made involving much outlay, the explorations made being chiefly by individuals, or small local associations, or native companies, who have employed but a limited capital. "Up to the present time, no single mining enterprise, on an important scale, has been undertaken in this region, nor has any one attempted to put in practice the economical and powerful modes of working by hydraulic processes."

With regard to the working of quartz veins, Mr Michel considers that their profitable working can only be determined by actual experiment on a large scale involving, of course, considerable risk of loss. Assays, either chemical or mechanical, can only be useful in approximating to the value of the quartz; although multiplied assays from the same vein are important in establishing the auriferous character of the quartz, and in proving its constancy. "Nevertheless," he says, "it is much to be desired that serious working trials of the gold-bearing veins in Lower Canada should be made, the risks would diminish with experience, and, besides, it should be said that the facts already known as to the auriferous character of several quartz veins in this region are far from discouraging." Discussing the respective merits of quartz mining, and the working of alluvial deposits, while not depreciating the former, he gives a decided preference to the latter, as necessitating the employment of much less capital, as being more easy and less uncertain, and, consequently, in all respects best adapted to the means of Canadian companies. He thinks it should be a matter of regret, if the working of the mineral wealth of Canada were to be entirely abandoned by its people to foreign capital and foreign enterprise. In recommending the search for alluvial gold, he is also influenced by the consideration of the manner in which it is usually distributed, the occasional very rich yield, and, lastly, the possibility of discovering the veins which have furnished the precious metal. Mr Michel himself never employed the hydraulic method in use in California, but he has often, in working alluvial gold mines in South America, employed rapid currents of water to lay bare the auriferous stratum, after which the current was reduced, but still sufficient to break up and transport the auriferous material, washing it in a series of little channels or sluices arranged in different levels, and in a broken line on a slope. The same method is in general use in South America.

The method used in California is thus described by

Mr. Simonin, a French engineer, and is recommended both by Mr Michel and Dr. Hunt, as the easiest and best adapted for use in the auriferous slopes of the Eastern Townships. He says:—

"In the vicinity of Nevada, in California, they employ the placer the hydraulic method which I had already seen employed on a small scale on the banks of the Merced, and at Knight's Ferry. It is at Nevada that this method was invented, and there that its operation can best be studied. By means of a violent jet of water under a very high pressure, which the miner directs from a pipe like that of a fire-engine, great hills of alluvion are demolished; earth, gravel and boulders, come tumbling down with a crash, and the workmen have to take care lest they be buried in the ruins. The materials thus disaggregated, fall into a canal constructed like an enormous sluice, and called a flume. By this means the poorest gravels, in which the presence of gold would hardly be expected, are washed with profit."

Dr Hunt gives in his report a sketch of the mode in which chemical assays of gold-bearing quartz are usually made. Ordinarily, from 500 to 1000 grains weight of the quartz in fine powder, is mixed with the same quantity of soda-ash or pearl-ash, and as much oxyd of lead, with a small proportion of charcoal. These are intimately mixed, and heated in a covered crucible to bright redness for about half-an-hour, then poured into a conical mould, where they form, on cooling, a greenish glass, with a button of soft lead at the bottom. The lead is then heated to a strong red heat in a muffle-furnace, in small cups of bone-ash, which absorb the dross or oxyd of lead as it forms and melts, until at last there remains nothing behind, unless gold or silver be present; these metals resisting the oxydizing process. This latter process is termed cupelling. If there be silver and no gold, the silver is at once dissolved by nitric acid, which does not attack gold, but if there be much gold present, it is melted before the blow-pipe with so much silver that the gold shall form no more than one-fourth part of the alloy, and this compound, when treated with nitric acid, leaves the gold in a pure state and ready to be weighed. Quartz holding a troy ounce of gold to the ton, is stated to be a profitable ore, and in some places, according to estimates made, a vein yielding as low as ten dollars to the ton may be wrought with profit. Dr. Hunt gives the results of assays made of quartz from twelve different localities. In one the average was \$25 60 to the ton, in another \$21 71; a third giving \$15 15, and the fourth only \$5 76; no traces of gold being discovered in the remaining eight specimens submitted for assay. Dr. Hunt, however, explains that these assays are no true test of the distribution of gold throughout the rock, although they establish the value of each specimen and the probable value of the surrounding material, and instances the fact, that although several specimens yielded large quantities of ore to Dr. Hayes, an eminent American chemist, he could not trace any gold in specimens taken from the same vein; while on the other hand, he found far larger proportions, and gold in some which had not yielded gold to Dr Hayes and others. From data furnished to him by Mr Michel, and his own experience and observation, he comes to the conclusion that many parts of the gold-producing region of Canada are adapted to the hydraulic process, and that it abounds in gold gravel beds, "to which that process might be applied with advantage, even though the proportion of gold in them was only a tithe of that in the flats of the Du Loup." The streams and rivers of the Eastern Townships could be readily dammed and utilized in this way, and gold obtained where its existence now is even scarcely surmised.

GREAT WESTERN RAILWAY.

THE following is the Report of the London Board of Directors of the G. W. R. of Canada.

The receipts on the capital account during the half-year amounted to £9,331 12s 4d, and the total receipts to 31st January, 1866, were £5,355,731 8s 2d. The aggregate expenditure to the same date amounted to £5,161,893 8s 6d, leaving a balance to the credit of capital account of £2,588 13s 8d. The outlay on capital account during the half-year amounted to £39,526 8s 9d, and consists of proportion of expenditure chargeable to capital on rebuilding timber bridges in stone and iron, cost of fish-jointing six miles of rail; outlay on new ferry-boat on Detroit river, new station at Toronto, and extension of the line along the Toronto Esplanade; cost of 2½ miles of line to be used by the Erie and Niagara Railway, &c. The receipts and expenditure on revenue account for the past half-year are as follows.—Gross receipts £387,039 5s 1d; working expenses, including maintenance of way, taxes, insurance, and rent of suspension bridge, £145,938 5s 8d, leaving £241,101 0s 5d, from which there has to be deducted—interest on government loan, £17,493 5s; interest on bonds, &c., £32,799 10s 9d; loss on conversion of American money £73,818 17s 11d; renewal of rails, sleepers, bridges, &c., £23,066 2s 2d. Balance

from half-year's working, £93,421 4s 7d, add surplus from last half-year, £3,265 7s 6d; leaving £96,686 12s 4d. From this the directors recommend a dividend at the rate of 6 per cent per annum, free of income tax, which will absorb £58,626 6s, leaving a balance of £11,000 6s to be carried to the credit of the current half-year. The loss incurred on the conversion of American funds during the half-year amounts to the sum of £73,316 17s 11d, this includes the conversion of \$242,154 44c of American money brought over from the previous half-year, and there remained on January 31, 1866, a balance of \$114,557 72c in American funds unconverted, or a reduction of \$127,600. During the past half-year the aggregate American funds converted exceeded by \$412,145 25c the amount converted during the previous half-year; and by \$37,293 76c that in the corresponding half-year. The price of gold has ranged from 148½ to 137½. The average cost of the gold purchased has been 144½.

[The following figures are from a table given in the report. They show the total receipts, expenses, and per centage of expenses on the gross receipts for five half-years past.]

Half-year.	Total Receipts.	Total Expenses.	Per centage of Ex'ps. on Re'ts.
Jan'y, 1864	£ 301,631 8 10	£ 135,878 16 0	45 05
July, 1864	311,959 19 2	110,188 10 3	44 61
Jan'y, 1865	312,729 10 10	137,487 6 2	43 95
July, 1865	284,565 7 8	132,486 12 3	46 56
Jan'y, 1866	387,039 6 1	146,938 6 8	37 97

The gross receipts for the six months ending January 31st, 1866, were £387,039 6s 1d, against £312,729 10s 10d for the corresponding half-year of 1865, being an increase of 23 per cent. In the aggregate the passenger receipts for the half-year just ended show an increase of £51,005 13s, the freight and live stock receipts an increase of £23,197 6s, and rents an increase of £106 16s 3d; being a total increase of £74,309 16s 3d, as compared with the corresponding half-year ending January 31st, 1865. The working expenses are 37 97 per cent as compared with 43 95 per cent for the corresponding half-year, showing a reduction of about 6 per cent. Thus the additional gross traffic of £74,309 16s 3d has been earned at an increased cost for working expenses of only £9,500 19s 6d. The new station at Toronto has been opened for public use. The traffic to and from Bothwell on the main line has greatly increased, consequent upon the progressive development of the numerous petroleum wells in that and in the Hamilton districts. The directors are strongly urged to construct the projected branch line, for which legislative powers were granted in May, 1863. In the matter of the Commercial Bank, notice of a new trial in Canada has been given by the Bank; but there is a prospect of an equitable adjustment being arrived at without further litigation. The accounts show that during the last half-year the cost of re-rolling rails at the Company's rolling mills has been reduced to \$221 per ton. The production since the opening of the mill on the 1st August, 1861, has been 5,689 tons, at an average cost of \$24 per ton. The price formerly paid by the Company at Toronto was \$26½ per ton, exclusive of the cost of hauling from Hamilton to Toronto, which averaged \$1 60 per ton, making the total cost \$23 per ton. The Company has thus saved \$4 per ton on 5,689 tons re-rolled since the erection of their own mill, being a total saving of \$22,756 in the last eighteen months. The directors are glad to report that the railway bridge over the Hudson river at Albany, connecting the New York Central with the Hudson River and Western of Massachusetts railroads, has been completed. The opening for traffic of this bridge, it is hoped, will obviate in future the impediments which have periodically arisen in the transportation of through traffic to the seaboard, in consequence of the ferry-boats being unable to ply through the ice during the winter. The narrow gauge track about to be laid down on the Great Western main line will thus have an increased value as a through route. The gross earnings of the Detroit and Milwaukee railroad for the year ending December 31, 1865, were £347,616 17s, and the working expenses amounted to £205,682 14s 1d, leaving a net revenue of £141,933 23s 11d. Of this surplus the sum of £83,741 4s 6d was absorbed in the payment of interest on all descriptions of mortgage bonds of the Company. The gross earnings for the previous year, ending December 31, 1864, were £271,932 13s 4d; the working expenses, £161,793 14s; and the net revenue, £90,132 13s 4d.

British Revenue.

The following is a statement of the revenue of the United Kingdom for the years ended 31st March, 1865 and 1866, with the sources from whence it has been derived:—

	Year ended March 31, 1866.	Year ended March 31, 1865.
Customs.....	£21,276,000	£22,572,000
Excise	19,788,000	19,658,000
Stamps	9,560,000	9,530,000
Taxes.....	3,350,000	3,292,000
Property Tax.....	6,390,000	7,528,000
Post Office	4,260,000	4,100,000
Crown Lands	320,000	310,000
Miscellaneous	2,878,292	2,993,436
Total	67,812,292	70,313,436

Railway from Sarnia to Oil Springs.

A preliminary examination has been made by engineers of the G. I. R. Co. of the route between Oil Springs, Petrolia and Point Edward, with the intention of giving railway facilities to the oil regions. It is also understood that the Great Western Railway is about to open a line from Bothwell to Oil Springs, which will then have railway communication with all the world.

THE DRY GOODS TRADE.

Baillie, James, & Co.
Bankhouse, James & Co.
Bentley, Wm. & Co.
Black, Lewis S. & Co.
Claxton, J. James & Co.
Dowell, John, & Co.
Fould & Hoaglan.

Mar, Thomas, & Co.
McIntire, Thomson & Co.
Meyer, J. & Co.
Shor, S. H., & J.
Muir, W., & R.
Munderloh & Neenen.

The past week has been, on the whole, quiet in this department, when compared with the previous few weeks, yet at the same time we think the amount of business done was equal to expectation, as invariably a lull takes place after the first rush.

We have generally good reports from western merchants, who appear to be doing a satisfactory trade, and more largely for cash than usual. This is a move in the right direction. We should be glad to know that an effort was being made to put the country business on an entirely cash basis.

Now that the main part of the season's business has been done, we are in a better position to judge as to whether our merchants have been importing too heavily or not. On careful inspection we have to report stocks on hand larger than would seem to be required by the legitimate wants of the trade, and we may expect to see special efforts to make sales made by those houses who are still holders of large amounts of goods.

COTTONS.—There has been, since our last report, a very decided decline both in raw material in Liverpool and in goods in Manchester. In cotton a reduction of fully 6d. per lb. has been reported during two weeks. In all probability the highest point has been reached, and a continued depreciation may be looked for in the future, the stock in Liverpool having now reached the large amount of 750,000 bales, a very great increase as compared with the amount at this time last year, when prices were much lower.

Stocks of General Fancy Goods, Hosiery, Gloves and General Haberdashery, we think, are more complete than usual at this season of the year. As many of these goods came in late, the early buyers did not fully supply themselves, and we anticipate, in consequence, that a good trade will yet be done in these departments.

We have no special change to note in Woollen, Linen, or Silk Goods, for which there exists a good ordinary demand for the season.

THE LEATHER TRADE.

Brown & Childs.
Burgall, J. & Co.
Hua & Richardson.

Kirkwood, Livingston & Co.
Seymour, M. H.
Shaw, P. & Bros.

THERE has been an average amount of business done during the past week. A good steady demand has existed for most descriptions of stocks and sales to a considerable amount effected at regular prices. Receipts have been moderate at the same time so that stocks show no accumulation.

SPANISH SOLE.—The sales of the week have been quite up to the receipts. There is some inquiry for shipment to the Lower Ports, but we have not heard of any sales of magnitude. There is an improved demand for Buenos Ayres.

SLAUGHTER SOLE is in less request and to effect sales in quantities some concession from outside quotations would have to be submitted to.

HARNES.—Receipts for some time have been light and the stock is becoming reduced, but with only moderate demand, prices are unchanged.

WAXED UPPER.—Is less active, the sales for the week having been of small lots only.

GRAINED UPPER.—With improved inquiry, ready sales have been made of all received.

BUFF AND PEBBLED.—Prices of the latter are less firm, owing to increased supply, especially of second-hand stock. Buff is unchanged.

PATENT AND ENAMELLED.—Are still in very limited supply, quite unequal to the demand from the West and Lower Provinces.

CALF SKINS.—Are in small demand, with no very desirable stock in market.

SPLITS.—Continue in demand, with sales at full prices.

SHEEP SKINS.—The stock of Russetts is almost exhausted. Colored Linings are also in limited supply.

HIDES.—There have been sales made at quotations, but there is no special improvement in the demand.

THE HARDWARE TRADE.

Bush, George.
Charlton, A. & Co.
Crawthorn & Carehill.
Currie, W. & F. P., & Co.
Evans, J. H.
Evans & Evans.
Frost, F.
Gilbert, E. E.

Hall, Kay & Co.
Irish, J. W. H.
K. Ashby & Edwards.
Mortland, Watson & Co.
Mullolland, & Baker.
Robinson, John & Sons.
Summe, F. H.
Winn & Holland.

WE have still to report very light stocks of iron in this market, and much of what is now on the way will be sold before its arrival. Prices are well maintained in England for nearly all kinds of manufactures of metal, and there is no present prospect of a decline. Here, there is an active demand both for shelf and heavy hardware, which will probably be still greater on the arrival of cargoes now nearly due, and on the opening of the canals. There is every prospect that a large amount of business will be done.

IRON.—Is in very limited supply, and the unusually high price it bears in Glasgow will probably render the imports unusually light this season. The latest advices from Scotland report a reduction of 2s, notwithstanding the strenuous efforts of the clique holding the larger part of the stock in store in Glasgow.

BAR AND SHEET IRON.—Are in good demand, with orders much in advance of present supplies.

TIN PLATES.—The exportation from Great Britain has of late been very large. The total export from Liverpool alone for the month of March was 131,216 boxes, the United States taking by far the largest proportion. The increase as compared with the corresponding month of last year was 47,429 boxes. Stocks here are very light and prices are well maintained.

THE GROCERY TRADE.

Chapman H., & Co.
Cillis, George, & Co.
Gibson & Lamb.
Davie, Clark, & Clayton.
Fitzpatrick & Moore.
Fournier Jules.
Gillespie, Morlat & Co.
Goswami, J.
Hutchins B., & Co.
Jeffery, Profh & Co.
Kluger & Klisch.
Leeming & Buchanan.
Maitland, R. Fyfe & Co.
Mathewson, J. A. & H.
Mitchell, Kinneir & Co.
Nevin, Williams, & Co.

Need, James S., & Co.
Reuter, Liebig & Co.
Brouner, Gunn & Co.
Robertson & Beattie.
Routh, Haytland & Co.
Saunderson & Co.
Schneider, Bond & Co.
Schleif, Jack & Co.
Tiffin, Joe., & Sons.
Thompson, Murray & Co.
Torrance, David, & Co.
Urquhart, Alex., & Co.
Ward, Bros.
Winn & Holland.
Withers, Joy & Co.

THERE has been rather more activity during the past week and jobbers have done a fair amount of business, principally in medium Japan Teas, low grocery and refining Sugars, with some transactions in Tobaccos and Oils.

SUGARS.—We have to report a fair demand for Cuba and Barbadoes grocery grades in lots, with sales of about 300 hhds. at \$9.50 and \$9. We quote Porto Rico at from \$9 to \$10, the latter price for very bright samples. We have also to report a sale of about 350 hhds. of dark sugar to the refineries on private terms. We think it probable that there will be an advance in all grades of sugar with an improved demand after the opening of navigation. Sugars are now sold here below the figures at which they could be replaced, and prices in New York are lower in proportion at the present time than quotations at place of growth will warrant. In the Islands the advance in prices which would otherwise take place is checked by the scarcity of tonnage and we cannot well look for any decline there.

The imports of Raw Sugar at this port up to April 21, 1868, amounted to 3,000,382 lbs., an increase over corresponding period of last year of 658,118 lbs.

TEAS.—There has been good enquiry for high priced Greens, with sales to a small extent at 60c to 50c. Uncolored Japans are in request, and we note sales of some 1200 packages chiefly at 62c to 57c., some small parcels selling as high as 62c. There were also sales during the week of about 200 packages low grade Jwankays. Stocks of common Black Teas are large, and prices will rule low, but the supply of good Japans is very limited. The imports at this port for the year to April 21, were 846,383 lbs., against 638,740 lbs. same period of 1865.

TOBACCO.—We hear of sales of about 500 boxes Prince of Wales, 10's, at 10s to 7c. in bond.

COD OIL.—We have to report sale of about 3,000 gallons at 85 cents.

MONEY MARKET.

We have to report much less ease in money, with more demand for it. This is in some measure owing to the nature of the news from England, the probability of a European war, the panic on the London Stock Exchange and the failure of several firms among the stock brokers. Sterling Exchange, which had slightly declined since last week's quotations, closes firm at 103 1/2 to 103 1/2 for 60 day bills, 103 1/2 being the New York quotation. Gold—Has been steady during the week, closing at 127 1/2 a slight advance on former rates. SILVER—Is offering more abundantly, in consequence partly of the demand for money, and is bought at 3 1/2 per cent. discount: the selling price is 3 1/2 per cent. discount.

Ships Sailed for Montreal and Quebec.

Table with columns for destination (Montreal/Quebec), ship name, agent, and departure date. Includes entries for Ardmillan, Greenock, April 2; City of Hamilton, Deal, April 1; Clydesdale, Greenock, April 3; Forganhill, Deal, March 31; Genl. Windham, Liverpool, April 2; Glenon, Shields, April 1; Gloniffier, Greenock, March 31; Horna, Hull, April 6; Maria Adelade, Liverpool, April 6; Mount Royal, Deal, April 6; Myrtle, Greenock, March 31; Pericles, Liverpool, April 3; Polly, Greenock, April 6; Queen of the Clyde, Deal, March 31; Waterloo, Sunderland, April 29.

British Imports. The Imports into the United Kingdom for the years 1864 and 1865, were as follows:—

Table comparing British Possessions (93,744,494 £ in 1864 vs 72,865,067 £ in 1865) and Foreign Countries (181,207,078 £ in 1864 vs 198,269,902 £ in 1865).

Total Decrease in 1865... £ 3,817,203. It will be noticed from the foregoing that while there was an increase in the imports from foreign countries of over seventeen millions of pounds, there was a falling off in the amount received from British Possessions of nearly twenty-one millions, the chief decrease being in the East Indies of nearly fifteen millions, and in Hong Kong, Bermuda, and the West Indies, of about two millions each.

MEETINGS OF CREDITORS TO COME.

FOR THE APPOINTMENT OF ASSIGNEES UNDER THE INSOLVENCY ACT OF 1864.

Table with columns: NAME AND RESIDENCE, TO BE HELD AT OFFICE OF, DATE. Lists various individuals and their assigned offices and dates.

ASSIGNEES APPOINTED.

Table with columns: NAME OF INSOLVENT, RESIDENCE, NAME OF ASSIGNEE. Lists names of insolvent parties and their appointed assignees.

APPLICATIONS FOR DISCHARGE.

Table with columns: NAME, RESIDENCE, WHERE TO BE HELD, DATE. Lists individuals applying for discharge and the details of their applications.

IMPORTS.

The following is a table of the imports at Montreal for the week ending 21st April, 1867, with the figures for corresponding period of last year:--

Table with columns: ARTICLES, 1865, 1866, Increase, Decrease. Compares import values for 1865 and 1866 across various goods.

STOCK MARKET.

Table with columns: Name of institution, Closing price, Last Week's Price. Lists financial institutions and their stock prices.

WEEKLY PRICES CURRENT.—MONTREAL, APRIL 26, 1866.

Large multi-column table listing various commodities such as Groceries, Wine, Hardware, Cattle, etc., with their current and previous prices.

THOMPSON, MURRAY & CO.,
 GENERAL COMMISSION MERCHANTS AND IMPORTERS,
 42 St. Sacrament Street, Montreal,
 Sole Agents in Canada for
 J. Denis, Henry Mounie and Co., Brandies,
 Wolfe's Schiedam Schnapps.
 1-ly

IMPORTANT TO FARMERS.
CANADIAN SUPER-PHOSPHATE,
 A STANDARD MANURE
 For all field and garden crops For sale by country
 merchants at manufacturers' prices, freight added.
 E. L. SNOW, Manufacturer.
 Montreal. 13-3mos.

NORTH SHORE TRANSPORTATION COMPANY
THE NEW LOW PRESSURE SCREW
 Steamer "CITY OF LONDON," will commence
 running, on the opening of navigation, between FORT
 STANLEY and MONTREAL, calling at convenient
 ports on the North Shore of Lake Erie, and places on
 the Welland Canal.
 The splendid new boat has been built and fitted up
 with all the modern improvements, insuring speed,
 safety and convenience. She is admirably adapted
 for the transportation of Passengers and Freight, and
 will be under the command of that well-known and
 efficient officer, Capt. ALEX. FOLLOCK.
 Parties shipping by her will secure the advantage of
 a low rate of Insurance.
 For rates of Freight and Passage, apply to
WM. ROWMAN,
 Superintendent London and Port Stanley Railway,
 London;
 Agent London and Port Stanley Railway, Port
 Stanley;
A. W. GUNN,
 Agent North Shore Transportation Company, Mon-
 treal. 12-4 mos.

L'EXTINCTEUR
PATENT PORTABLE SELF-ACTING
FIRE ENGINE,
 FROM \$18 AND UPWARDS.

THIS invaluable invention of Messrs
CARRIER & VIGNON possesses the
 following advantages:—It is inexpensive, simple in
 construction, and may be used by the most inexpe-
 rienced person, perfectly harmless to life and property
 always ready for use—so portable that one man can
 carry it without hindrance to active exertion—entirely
 self-acting and self-propelling, so that all the bearer
 has to do is to direct the jet by means of the flexible
 tube—it possesses within itself the power of a Force-
 pump, and contains a chemical liquid (perpetually
 renewable) every drop of which has, as is described by
 the official report, a **MAGICAL EFFECT**. Less than
 one half the contents of **L'EXTINCTEUR** sufficed to
 extinguish a very large and fierce fire at an experi-
 ment tried, so that though **NO SUPPLY OF WATER**
 be immediately available, one of the greatest calami-
 ties to which individuals or communities are sub-
 ject, may now be **AVERTED** by the use of this grand
 and simple invention. The public are referred for
 results of numerous experiments to the pamphlet on
 this subject, which may be procured of the under-
 signed agents gratis.

The Subscriber has in his possession a large number
 of testimonials from reliable sources, all testifying to
 the efficacy of **L'EXTINCTEUR**. In view of the possible
 continuance of a short supply of water, this little
 apparatus becomes a necessity to every householder,
 manufacturer, and commercial house.
 For villages where no fire engine is kept, **L'EXTINCTEUR**
 is indispensable.
 To farmers and persons living in isolated places,
L'EXTINCTEUR is invaluable.
 It will project the fluid to a height of forty feet. It
 lasts a lifetime with little care.
 It is a fact well known that water will not exting-
 uish burning coal oil. The fluid projected from
L'EXTINCTEUR extinguishes burning petroleum with per-
 fect ease.
 The undersigned having been appointed Sole Agent
 for Canada by the Patentee is prepared to treat liber-
 ally with persons desirous of acting as Agents for the
 sale of this useful invention, as well as to supply all
 demands. Intending purchasers and the public
 generally are invited to call and obtain price lists
 and descriptive pamphlets.
 From Mr. J. W. HORTINE, D. A. ANSELL,
 No. 43 Sole Agent
 Great St. James Street. for the Canadas,
 UNION BUILDING,
 St. Francois Xavier St.
 MONTREAL,
 12 4

OGILVY & CO.,
IMPORTERS OF STAPLE AND
FANCY DRY GOODS,
 291 St. Paul, cor. St. Peter st., Montreal.
 2-ly

D. A. ANSELL,
IMPORTER OF AND AGENT FOR
 English and Foreign Merchandise of every descrip-
 tion, would desire to call the attention of Wholesale
 Buyers to his large assortment of samples of Glass-ware,
 Fancy Goods, Hosiery, Hardware, Groceries, Tobac-
 coes, Cigars, Perfumery, &c., &c.
 Buyers from the United States will find it to their
 advantage to inspect the samples, especially the Glass-
 ware, from our own manufacturers. The goods can
 be shipped direct from the manufacturers in Germany,
 France, and England, to any part of the United States
 (Office and Sample Rooms, Union Buildings, St. Fran-
 cois Xavier Street; A. Ansell, Jewry Chambers, Lon-
 don, England, Bremen, Paris and Hamburg.)
 N.B.—No orders taken except from Wholesale
 Houses. 11-3m

Messrs. HOVENDEN & SONS,
OF 93 AND 95 CITY ROAD, AND
 Poland Street, London, England, having ap-
 pointed the undersigned sole agent for the British
 North American Provinces, cannot accept any orders
 from these places except through him.
 11-3m **DAVID A. ANSELL.**

SIDEY & CRAWFORD,
GENERAL MERCHANTS, 33 St.
 Nicholas Street,
 MONTREAL.

Sole Agents in Canada for—
FREDERIC MUSPRATT'S CHEMICALS.
D. ANDERSON & SON'S ROOFING AND OTHER
FELT.
THOMAS BRAMWELL & CO.'S VENETIAN RED
AND COLOURS.
AGENTS CANADA LIFE ASSURANCE COMPANY.
 2-ly

J. B. ROLLAND & FILS,
THE largest and cheapest French Book
 Store,
 12 & 14 St. Vincent Street, Montreal.
 11-3m

AMABLE PREVOST & CO.,
DRY GOODS, PROVISIONS AND
GROCERIES, WHOLESALE.
 St. Paul Street 266, 268,
 Commissioners Street 213, 215, 217. 10-1y.

JOHN H. R. MOLSON & BROS.,
BREWERS AND SUGAR
REFINERS, Montreal.
 20th March, 1865. 10-1y.

W. & R. MUIR,
IMPORTERS OF BRITISH AND
FOREIGN DRY GOODS,
 168 McGill street,
 Montreal. 8-1y

REMOVAL.
JAMES BAILLIE & CO. have removed
 into the premises lately occupied by Thos.
 May & Co., 480 St. Paul street. 5-1y

WM. BENJAMIN & CO.,
WHOLESALE IMPORTERS
OF DRY GOODS,
 1-ly No. 377 St. Paul street, Montreal.

ALEXANDER URQUHART & CO.,
GENERAL COMMISSION MERCHANTS,
 St. Peter Street, Montreal,
IMPORTERS OF
Teas, Wines, Liquors, Groceries, Drysalteries
and Mediterranean Produce.
SOLE AGENTS IN CANADA FOR
 S. Berger & Co.'s Starch.
 Cross & Blackwell's Pickles, Sauces, &c.
 C. Cooney & Co.'s Button and Ball Blue.
 Blood, Wolfe & Co.'s Porter and Ale.
 52-1y

STIRLING, McCALL & CO.,
IMPORTERS OF
BRITISH AND FOREIGN
DRY GOODS, WHOLESALE,
 Corner of St. Paul and St. Salpice streets,
 MONTREAL. 7-1y

DAVID TORRANCE & CO.,
EAST AND WEST INDIA
MERCHANTS,
 1-ly MONTREAL.

JOHN HENRY EVANS,
IMPORTER OF IRON
AND GENERAL HARDWARE,
 No 463 St. Paul Street, corner St. Paul and St. Nicho-
 las Streets, Montreal.
 1-1y

ROBERT MITCHELL,
COMMISSION MERCHANT AND
BROKER, 24 St. Sacrament st., Montreal.
 Drafts authorised and advances made on shipments
 of Flour, Grain, Pork, Butter, and General Produce,
 to my address here.
 Advances made on shipments to Europe.
 The sale and purchase of Stocks and Exchange will
 receive prompt attention. 1-ly

McINTYRE, DENOON & CO.,
IMPORTERS OF STAPLE AND
FANCY DRY GOODS.
 25-1y 6 Lemoine st., Montreal.

JAMES HINGSTON & CO.,
IMPORTERS OF DRY GOODS, &c., 476 St. Paul and
397 Commissioners streets. 46-1A

CUVILLIER & CO.,
AUCTIONEERS, BROKERS,
AND
COMMISSION MERCHANTS.
 Advances made on Consignments.
 Office—No. 13 St. Sacrament street,
 MONTREAL. 5-1y

JOHN REDPATH & SON,
SUGAR REFINERS,
 MONTREAL. 7-1y

W. W. STUART,
COMMISSION MERCHANT
AND
PRODUCE DEALER,
 For the Purchase and Sale of Flour, Grain, Provisions,
 and Produce generally.
 Office 25 St. Sacrament street, Montreal.
 5-1y

FITZPATRICK & MOORE,
IMPORTERS AND WHOLESALE
DEALERS in Groceries, Teas, Sugars, Wines
Liquors, Tobaccos, Cigars, Fish, Oils, &c., &c.
 2-ly No. 4 Lemoine st.

THE COLLEGIATE INSTITUTE,
LONDON, C. W.,
 Incorporated 1845.
THE EASTER TERM of the above
 School will commence on the 20th of January,
 1866. Application for the admission of pupils and for
 further particulars to be made to the Rev. the Head
 Master: to the Venerable Archdeacon Hellmuth, or to
 Major Evans, Secretary and Treasurer, London, C. W.
 London, Dec. 25, 1865. 60-22.

JAMES ROBERTSON,
 126, 128, 130 and 132, Queen Street, Montreal,
METAL MERCHANT,
 Manufacturer of Lead-pipe, Shot, Paints, and Putty.
 1-1y

LEWIS, KAY & CO.,
IMPORTERS OF STAPLE AND
FANCY DRY GOODS,
 1-1y Nos. 276 and 277 St. Paul street, Montreal.

S. H. & J. MOSS,
MANUFACTURERS OF READY-
MADE CLOTHING, WHOLESALE IMPOR-
TERS OF WOOLENS, TAILOR TRIMMINGS, &c.,
 6 and 7 Beccollet Street, MONTREAL,
 Our Spring Stock of Clothing is now complete, and
 is well worth the attention of Eastern and Western
 buyers. 8-6m

MARTIN & FERGUSON,
BARRISTERS AND ATTORNEYS
 AT LAW, SOLICITORS IN CHANCERY,
 CONVEYANCERS, NOTARIES PUBLIC, &c.
 Office—Corner of King and James streets,
 HAMILTON, C.W.

N.B.—Collections and Insolvency Matters promptly
 attended to.
R. MARTIN. J. W. FERGUSON.
 22-ly

P. D. BROWNE,
 Banker and Broker,
 NO. 16 GREAT ST. JAMES STREET,
 MONTREAL.

CASH advanced on Warehouse Receipts
 and negotiable paper. Dealer in uncurrent
 money, Exchange, and United States Bond and Securities
 of all descriptions. Collections made on all parts of
 Canada and the United States. 1-5m

FRANCIS FRASER,
HARDWARE AND COMMISSION
 MERCHANT, Agent for Manufacturers Birmingham
 and Sheffield. Goods of every description, 25 St.
 Sulpice street, Montreal. 1-1y

CANADA GLASS COMPANY.
 (LIMITED.)
 SODA WATER BOTTLES.
 CASTOR OIL BOTTLES.
 VARNISH BOTTLES.
 TUBS of all sizes round, flat, oval, pannelled,
 square, and semi-oval.
 PRIVATE (lettered) Moulds made to order
 Orders received at the Office will be promptly and
 carefully executed.
A. McK. COCHRANE,
 Secretary. 31-ly
 496 St. Paul Street.

JOSEPH MAY,
 IMPORTER OF
FRENCH DRY GOODS,
 489 ST. PAUL STREET,
 MONTREAL. 51-ly

ROBERT SIMMS & CO.,
GENERAL AND COMMISSION
 MERCHANTS, 8 Gillespie Buildings, Common
 street. 8-1y

MacEWEN & MACHAR,
BARRISTERS AND ATTORNEYS
 AT LAW,
 SOLICITORS IN CHANCERY, &c., &c.
 10 Anchor Buildings,
 KINGSTON, C.W.
EWEN MacEWEN. **JOHN MAULE MACHAR.**
 22-ly

R. C. JAMIESON & CO.,
MANUFACTURERS of every descrip-
 tion of VARNISHES, JAPANS, &c. &c.
 50-ly No. 14, ST. JOHN STREET, MONTREAL.

DISSOLUTION OF PARTNERSHIP.
 THE Partnership heretofore existing in
 this city, under the name and firm of THOMSON,
 CLAXTON & CO., has this day expired by limitation
 of time.
 All Debts due to or by the late firm will be settled
 by
T. JAMES CLAXTON & CO.
 Montreal, 30th December, 1865.

GEORGE GILLESPIE & CO.,
 Commission Merchants and Shipping Agents,
 4 Victoria Buildings, West Regent Street,
 GLASGOW, SCOTLAND.

EXECUTE ORDERS FOR EVERY
 description of goods exported to the Colony on
 the best terms of ready cash purchase. They are also
 prepared to make liberal advances on Canadian pro-
 duce consigned to them for sale, through the friends
 and correspondents Messrs. Gillespie, Moffatt & Co.,
 of Montreal.
 The shipment and Insurance of goods has long had
 their best attention. 43-ly.

S. GREENSHIELDS, SON & CO.,
 DRY GOODS, WHOLESALE.
 CUTVILLER'S BUILDINGS, ST. SACRAMENT ST.,
 Montreal. 60-ly

M. H. SEYMOUR,
 LLATHER COMMISSION MERCHANT,
 231 St. Paul street, Montreal.

References:
 Wm Workman, Esq., Montreal, President City Bank.
 Henry Starnes, Esq., Montreal, Manager Ontario Bank.
 Hon L. H. Holton, Montreal.
 Messrs. Thomas, Thibaudan & Co., Montreal.
 " James, Oliver & Co., Montreal.
 " Thibaudan, Thomas & Co., Quebec.
 Hon Wm McMaster, Toronto, C.W.
 Messrs. Denny, Rice & Co., Boston, Mass.
 Austin Sumner, Esq., Boston, Mass.
 Henry Young, Esq., 22 John street, New York.
 Samuel McLean, Esq., Park place, do. 20-

A. T. DRUMMOND, B.A., LL.B.
BARRISTER, ATTORNEY, SOLI-
 CITOR, &c. OTTAWA, C.W.

Collections made and returns prompt.
 REFERENCES PERMITTED TO
 John Redpath & Sons, Montreal.
 Honble. A. Campbell, Commis Crown Lands.
 Adam Hope, Esq., of Buchanan, Hope & Co., Hamilton.
 John Fraser, Esq., of Fraser & George, Kingston.
 W. Ferguson & Co., Kingston.

JAMES CRAWFORD,
PRODUCE COMMISSION MER-
 CHANT, and Agent for the Purchase of TEAS,
 SUGARS, and GENERAL MERCHANDISE,
 UNION BUILDINGS,
 ST. FRANCOIS XAVIER STREET,
 MONTREAL.

GEORGE WINKS & CO.,
 IMPORTERS OF BRITISH and FOREIGN,
 FANCY and STAPLE DRY GOODS, Wholesale,
 70, 71, 72, and 73 Commissioners street, and Custom
 House Square, Montreal. 8-1y

T. M. CLARK & CO.,
 MONTREAL AND TORONTO.
GENERAL COMMISSION AGENTS
 for the sale and purchase of Breadstuffs and
 Provisions.
 Cash advanced on warehouse receipts, or Bills of
 Lading. 2-1y

QUEBEC.
HENRY R. GETHINGS & CO.,
COMMISSION MERCHANTS
 AND BROKERS, QUEBEC.
 Particular attention paid to purchase and forward-
 ing Salt and Coals.

JOHN MATHEWSON & SON,
 (Established 1821.)
SOAP, Candle, and Oil Manufacturers,
 OFFER FOR SALE:
 SOAPS.—Common, Crown, Liverpool, Steam refined
 Pale, Pale Yellow, Family, Compound Emulsive, White
 and Lily; also, Oil Soap for Fullers' use.
 CANDLES.—Tallow Moulds, Wax Wicks, and Ada-
 mantine.
 OILS.—Extra Lard, W. B. Whale, W. P. Elephant,
 Pale Seal, Solar Sperm, and Mason's 1st cut Sperm.
 4-1y Inspector and College Streets, Montreal.

R. S. HOWELL,
 Forwarder, General Commission Merchant, and
 Shipping Agent,
 WALTON STREET, PORT HOPE, C.W. 3-11

JOHN BOUND & SON,
 TUDOR WORKS, SHEFFIELD,
CANADIAN BRANCH,
 Lemoine Street, Montreal.

MANUFACTURERS OF ELECTRO-
 PLATED and NICKEL SILVER GOODS, im-
 porters of HEAVY and SHELL Hardware.
 Agents for Wm. Jessop & Sons, Sheffield, Spring
 and Cast Steel; Harrison, Brother & Howson, Shef-
 field. Cutlery to Her Majesty; Ebbingshaus & Sons,
 Prussia, Brass Cornices. 5-18

30,000 lbs. FOREIGN WOOL
 20 tierces of SODA ASH
 2 bales SCARLET FLANNELS
 3 do GREY COTTONS
 ALSO
 10,000 FINE FLOUR BAGS.

A. McK. COCHRANE,
 494 to 498 St. Paul st., Montreal
 1-1y

THOMAS HOBSON & CO.,
 486 & 488, ST. PAUL, & 427 COMMISSIONERS STREET,
 MONTREAL,

PRODUCE AND COMMISSION MERCHANTS,
ATTEND personally and promptly to
 the proper disposition of all Consignments of
FLOUR, PORK, ASHES, TALLOW, LARD,
BUTTER, and all other descriptions of Produce.
 Sales effected with every possible promptitude, con-
 sistent with the solid interests of our consignors, and
 returns made at the earliest moment.

If long experience in the Produce Trade, and care-
 ful personal attention to the interests of our friends,
 will avail us, we are confident that every satisfaction
 will be given. 1-1y

CAMERON & ROSS,
COMMISSION MERCHANTS,
 443 Commissioners Street, Montreal, would an-
 nounce to Country Merchants and Traders generally,
 that they are regularly receiving and selling on Com-
 mission all kinds of Country Produce, such as Grain,
 Flour, Pork, Butter, Pot and Pearl Ashes, Leather,
 Wool, Hides, Flax Seed, &c. Also, purchasing Dry
 Goods, Groceries, Hardware, and General Mer-
 chandise. Having a thorough practical experience
 both in the Produce and General Trade of the country,
 and giving our personal attention to the interests of
 our consignors, we are enabled to realise the highest
 market value for all goods entrusted to our care. Any
 goods arriving, out of condition, are put in proper
 order before being exposed for sale. Parties wishing
 to have any produce disposed of in foreign ports,
 advances made if required, and the goods forwarded
 to responsible agents for disposal.

Cash advances made, or Drafts accepted for two-
 thirds value of consignment when bill of lading is
 attached, or three-fourths value remitted in cash on
 arrival of goods.

Owing to our having a number of years of success-
 ful experience in the Country Trade, we can with
 confidence offer our services for the purchase of Dry
 Goods, Groceries, and General Merchandise, being
 always in the market and familiar with the prices of
 the various staples; can always buy to better advan-
 tage than those who only visit the market two or three
 times during the year.

Orders from the Lower Provinces for Butter, Pork,
 or Flour, will receive immediate and personal at-
 tention.

Special attention given to the shipment and for-
 warding of goods by the cheapest and most expedient
 routes.

All charges as low as is consistent with a view to
 responsibility. We beg to thank our numerous friends
 for the share of their business entrusted to us, and
 trusting that the same attention to their interests
 which has proved hitherto so satisfactory will in future
 merit a still larger share of their patronage.

N.B.—Prices of Produce, &c., we refer you to those
 contained in the Review which is partly supplied by
 ourselves and other houses in the trade.

RECEIPTS PROMPTLY MADE.
 1-1y **CAMERON & ROSS.**

ANDREWS, BELL & CO.,
COMMISSION MERCHANTS and
SHIPPING and INSURANCE AGENTS, 7 INDIA
 BUILDINGS, Fenwick Street, Liverpool.

Having large experience in buying for the Canadian
 market, they invite orders for TEAS and GROCERIES,
 and hope to give satisfaction in the execution of any
 commands entrusted to them. Produce consigned to
 their care will receive special attention. Goods exp-
 ditiously forwarded on the most favourable terms.

REFERENCES.
 Messrs. Robt. Crooks & Co., Liverpool.
 " Robinson & Fleming, London.
 " Peter Blincoe, Son & Co., Glasgow.
 " Absalom Watkin & Son, Manchester.
 " Rimmer, Gunn & Co., Montreal. 42-ly

JAMES M. LAWTON,
GENERAL COMMISSION MERCHANT,
 NO. 13 MERCADERES ST.
 HAVANA, CUBA.

SPECIAL attention given to the sale
 of PROVISIONS, LUMBER, SUGAR BOX
 SHOOKS, MANUFACTURED GOODS, &c. giving
 promptest possible returns, and the lowest charge
 adopted by responsible houses.
 Prices Current and Market Reviews will be cheer-
 fully sent to correspondents, on application.
 Prompt and careful attention given to the purchase
 and shipment of CIGARS. 14-6m.

The Trade Review, published every Friday, by
 J. LONSDALE & Co., Printing House, 67 Great St.
 James Street, Montreal, and printed by JOSEPH
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