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THE JOURNAL OF COMMERCE

FINANCE AND INSURANCE REVIEW

Vol. 16.

MONTREAL, FRIDAY, MARCH 23, 1883.

No. 5.

Leading Wholesale Houses of Montreal

First Prize Dominion Exhibition, 1880.

GAULT BROS. & CO.,

Importers and Manufacturers.

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

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

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

GAULT BROS. & CO.**MONTREAL FELT HAT WORKS.**

1878, Paris Exhibition, 1878.

Prize Medal awarded for our manufacture of

FELT HATS.

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

FOR THE

Fall and Winter Trade

We offer a full assortment of

FUR GOODS

Of our own Manufacture,

PLUSH, CLOTH AND SCOTCH CAPS, GLOVES AND MITTS

Of English and Domestic Manufacture.

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

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

JAMES CRISTINE & CO.

Warehouse: 471 to 477

ST. PAUL STREET, MONTREAL.

Leading Wholesale Houses of Toronto

JOHN MACDONALD & CO.
TORONTO, AND MANCHESTER, ENGLAND

Are showing a large and exclusive range of

**PRIVATE PATTERNS IN
NEW SPRING CARPETS**

To which, whether purchasing or not, they respectfully invite inspection.

Kirkcaldy Linoleums and Oil Cloths,

ANTIQUE and MODERN DESIGNS.

Cretonnes, Reps,**Raw Silks, Plush,****Utrecht Velvets,****Lace Curtains.**

UPHOLSTERY GOODS—a specialty.

Mail, Wire orders, or a personal visit solicited.

WAREHOUSES,21, 23, 25 and 27 Wellington St. East, Toronto.
28, 30, 32 and 34 Front Street " "30 Faulkner St., Manchester, England.
Toronto, March, 1883.**WYLD, BROCK & DARLING,**

IMPORTERS OF

*British & Foreign***WOOLLENS,**

AND GENERAL

DRY GOODS

DEALERS IN

Domestic, Woolen & other Manufactures

Warehouse,—Cor. of Bay and Wellington Streets,

TORONTO.

REPRESENTED IN MONTREAL BY

BY JAMES MCGILLIVRAY,

210 St. James Street.

Leading Wholesale Houses of Montreal

BABY CARRIAGES.

We have now on exhibition a beautiful line of American-made Carriages. Catalogues sent on application.

H. A. NELSON & SONS.56 & 58 Front St. West, | 59 to 63 St. Peter St.,
TORONTO. | MONTREAL.

Wholesale Dealers in

**European and American
Fancy Goods,****Clocks,****Smallwares, &c.**

Manufacturers of

Brooms and Woodenware.**S. GREENSHIELDS, SON & CO.**

WHOLESALE

DRY GOODS

MERCHANTS,

MONTREAL,Have removed to their former Warehouse,
Corner of**VICTORIA SQUARE**

AND

CRAIG STREET,

Which has been

ENLARGED AND IMPROVED.

The Chartered Banks.

Bank of Montreal.

ESTABLISHED IN 1818.
CAPITAL ALL PAID-UP, - - - \$12,000,000
RESERVED FUND, - - - - - 5,500,000

Head Office, - - - - - Montreal.

Board of Directors.

C. F. SMITHES, Esq., - - - - - President.
Hon. D. A. SMITH, - - - - - Vice-President.
Edward Mackay, Esq., - - - Alfred Brown, Esq.,
Gilbert Scott, Esq., - - - A. T. Paterson, Esq.,
Alex. Murray, Esq., - - - Geo. A. Drummond,
Hugh McLennan.

W. J. Buchanan, General Manager.

A. MACNIDER, Asst. Gen. Manager and Inspector.
H. V. Moredith, Assistant Inspector.

A. B. Buchanan, Secretary.

Branches and Agencies in Canada.

Montreal, E. S. Clouston, Manager.

Almonte, Ont.	Kingston,	Port Hope, Ont.
Bellefleur, "	Lindsay, "	Quebec, Que.
Brantford, "	London, "	Regina, "
Brockville, "	Moncton, N.B.	Sarnia, Ont.
Chatham, N.B.	Newcastle, "	Stratford, "
Corwall, Ont.	Ottawa, Ont.	St. John, N.B.
Goderich, "	Perth, "	St. Mary's, Ont.
Guelph, "	Peterborough, Ont.	Toronto, "
Halifax, N.S.	Pictou, Ont.	Winnipeg, Man.
Hamilton, Ont.	Portage la Prairie, Man.	

Agents in Great Britain.—London, Bank of Montreal, 9 Birch Lane, Lombard Street, C. Ashworth, Manager. London Committee—E. H. King, Esq., Chairman, Robert Gillespie, Esq. Sir John Rose, Bart., G.C.M.G.

Bankers in Great Britain.—London, The Bank of England; The Union Bank of London; The London & Westminster Bank. Liverpool, The Bank of Liverpool. Scotland, The British Linen Company and Branches.

Agents in the United States.—New York, Walter Watson and Alex. Lang, 59 Wall Street. Chicago, Bank of Montreal, 151 Madison Street, W. Mauro, Manager; R. Y. Holden, Asst. Manager.

Bankers in the United States.—New York, The Bank of New York, N.B.A.; The Merchants' National Bank, Boston, The Merchants' National Bank, Buffalo, Bank of Commerce in Buffalo. San Francisco, The Bank of British Columbia. Colonial and Foreign Correspondents.—St. John's, Nfld., The Union Bank of Newfoundland. British Columbia, The Bank of British Columbia. New Zealand, The Bank of New Zealand. India, China, Japan, Australia—Oriental Bank Corporation.

(Issue Circular Notes and Letters of Credit for Travellers available in all parts of the world.)

EXCHANGE BANK OF CANADA.

CAPITAL PAID UP - \$500,000
SURPLUS, - - - - - 360,000

HEAD OFFICE, - MONTREAL.

DIRECTORS.

M. H. GAULT, M.P., - - - - - President
Hon. A. W. OGILVIE, SENATOR, - Vice-President
Alex. Buntin. - - - - - E. K. Greeno.
THOMAS CRAIG, - Managing Director.

BRANCHES.

Hamilton, Ont.	- - -	C. M. Counsell, Manager.
Aylmer, "	- - -	J. G. Billett, do
Bedford, P.Q.	- - -	E. W. Morgan, do

FOREIGN AGENTS.

LONDON.—The Alliance Bank (Limited).
New York.—The Hanover National Bank.
BOSTON.—Maverick National Bank.
Sterling and American Exchange bought and sold.
Interest allowed on Deposits.
Collections made promptly, and remitted for at current rates.

The Chartered Banks.

THE BANK OF BRITISH NORTH AMERICA.

Incorporated by Royal Charter.

Paid-up Capital, £1,000,000 Sterling.

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

COURT OF DIRECTORS.

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

Secretary—A. G. WALLIS.

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

R. R. GRINDLEY, General Manager.

W. H. NOWERS, Inspector.

Branches and Agencies in Canada.

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

Agents in the United States:

NEW-YORK.—D. A. McTavish and H. Silkeman, Agents.
CHICAGO.—H. M. Broedon, Agent.
SAN FRANCISCO.—W. Lawson & C. E. Taylor, Agents.
PORTLAND, Oregon.—J. Goodfellow, Agent.
LONDON BANKERS.—The Bank of England and Messrs. Glyn & Co.

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

THE SHAREHOLDERS OF

The Molsons Bank.

are hereby notified that a Dividend of

FOUR PER CENT.

upon the Capital Stock has been declared for the current half-year, and that the same will be payable at the office of the Bank, in Montreal, and its Branches, on and after

MONDAY, the 2nd day of April next.

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

By order of the Board.

F. WOLFERSTAN THOMAS,

General Manager.

Montreal, 26th February, 1883.

The Chartered Banks.

MERCHANTS BANK OF CANADA.

Capital - - - - - \$5,700,000.
Reserve Fund, - - - - - 750,000.

HEAD OFFICE - - - MONTREAL

BOARD OF DIRECTORS.

SIR HUGH ALLAN, - - - - - President
ROBT. ANDERSON, Esq., - - - Vice-President
Andrew Allan, Esq., - - - Hector Mackenzie, Esq.
Wm. Darling, Esq., - - - Jonathan Hodgson, Esq.
Adolphe Mission, Esq., - - - John Cassis, Esq.
- - - - - Hon J. J. C. Abbott, M.P.

GEORGE HAGUE, - - - - - General Manager

J. H. PLUMMER, Assistant General Manager.

BRANCHES IN ONTARIO AND QUEBEC.

Bellefleur.	Kingston.	Renfrew.
Berlin.	London.	Stratford.
Brampton.	Montreal.	St. Johns, Que.
Chatham.	Napanee.	St. Thomas.
Galt.	Ottawa.	Toronto.
Gananoque.	Owen Sound.	Walkerton.
Hamilton.	Perth.	Windsor.
Ingersoll.	Prescott.	
Kincardine.	Quebec.	

BRANCHES IN MANITOBA.

Winnipeg, Emerson, Brandon, Regina N.W.T.
Bankers in Great Britain—The Clydesdale Bank (Limited), 30 Lombard Street, London, Glasgow and elsewhere.
Agency in New York.—48 Exchange Place. Messrs. Henry Hague and John B. Harris, jr., Agents.
Bankers in New York.—The Bank of New York, N.B.A.

A general banking business transacted. Money received on deposit, and current rates of interest allowed. Drafts issued available at all points in Canada. Sterling Exchange and drafts on New York bought and sold. Letters of credit issued, available in China, Japan and other foreign countries. Collections made on favorable terms.

La Banque du Peuple.

Capital \$1,600,000.

HEAD OFFICE, - - - MONTREAL

C. S. CHERBIER, Esq., President.
GEO. S. BRUSH, Esq., Vice-President.
A. A. TROTTIER, Esq., Cashier.

FOREIGN AGENTS.

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

The Ontario Bank.

CAPITAL . \$1,500,000.

HEAD OFFICE, - - - - - TORONTO.

DIRECTORS:

Sir Wm. P. HOWLAND, Lt.-Col. C. S. Gzowski, President.	A. M. Smith, Esq., Vice-President.
Donald Mackay, Esq.	Hon. C. F. Fraser.
Geo. M. Rose, Esq.	C. A. Massey, Esq.

C. HOLLAND, General Manager.

BRANCHES.

Alliston,	Montreal,	Port Hope,
Bowmanville,	Mount Forest,	Fort Perry,
Cornwall,	Oshawa,	Fr. Arthur's Land'g
Guelph	Ottawa,	Toronto,
Lindsay,	Peterboro,	Whitby,
Winnipeg, Man.	Portage la Prairie, Man.	

AGENTS.

London, Eng.—Alliance Bank (Limited).
New York.—Messrs. Walter Watson and A. Lang
Boston.—Tromont National Bank.

The Chartered Banks.

THE CANADIAN
Bank of Commerce.

Head Office, Toronto.
Paid-up Capital \$6,000,000
Rest 1,650,000

DIRECTORS.

Hon. WILLIAM McMASTER, *President.*
WM. ELLIOT, Esq., *Vice-President.*
Nob. Barnhart, Esq., George Taylor, Esq.
T. Sutherland Stanner, Esq., Jno. J. Arnton, Esq.
John Walde, Esq.
W. N. ANDERSON, General Manager.
C KEMP, Ass't Gen'l Manager.
ROBT. GILL, Inspector.

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

BRANCHES.

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

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

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

BANKERS.

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

**IMPERIAL BANK
OF CANADA.**

Capital Paid up \$1,510,000
Reserve Fund 450,000

DIRECTORS:

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

HEAD OFFICE—TORONTO.

BRANCHES—Fergus, Ingersoll, Port Colborne, St. Catharines, St. Thomas, Welland, Winnipeg, Woodstock, Brandon.
Drafts on New York and Sterling Exchange bought and sold. Deposits received and interest allowed. Prompt attention paid to collections.

EASTERN TOWNSHIPS BANK.

AUTHORISED CAPITAL. \$1,500,000
CAPITAL PAID IN MAY 15, 1880. 1,297,659
RESERVE FUND. 270,000

Board of Directors.

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

Waterloo	Richmond
Coaticook	Stanstead
Oowansville	Granby
	Farnham

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

The Chartered Banks.

THE BANK OF TORONTO,
CANADA.

Incorporated 1855.

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

DIRECTORS:

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

HEAD OFFICE, TORONTO.

DUNCAN COULSON, *CASHIER.*
HUGH LEACII, *ASSISTANT CASHIER.*
J. T. M. BURNSIDE, *INSPECTOR.*

BRANCHES.

MONTREAL, J. Murray Smith, *Manager;* PETERBORO, J. H. Roper, *Manager;* COBOUC, Joseph Henderson, *Manager;* PORT HOPE, W. R. Wadsworth, *Manager;* BARRIE, J. A. Strathby, *Manager;* ST. CATHARINES, G. W. Hodggets, *Manager;* COLLINGWOOD, W. A. Copeland, *Manager.*

BANKERS.

LONDON, Eng., The City Bank Limited. New York, National Bank of Commerce. New York, W. Watson & A. Lang, Oswego, N. Y., Second National Bank. Quebec, La Banque Nationale. Ottawa, La Banque Nationale. Winnipeg, Bank of Nova Scotia.
Collections made on the Best Terms.

LA BANQUE NATIONALE.

HEAD OFFICE, QUEBEC.

CAPITAL PAID-UP 2,000,000

DIRECTORS.

HON. ISIDORE THIBAUDEAU, *President.*
JOSEPH HAMEL, Esq., *Vice-President.*
Hon. P. Garneau, E. Baudet, Esq. M.P.P.
T. LeDroit, Esq. M. W. Bayle, Esq.
U. Tossier jr., Esq. P. LAFRANCOE, *Cashier.*
HONORARY DIRECTOR:—Hon. J. R. Thibaudeau, Montreal.

BRANCHES:—Montreal—A. Vallée, *Manager;* Sherbrooke—John Campbell, *Manager;* Ottawa—C. H. Carrière, *Manager.*

AGENTS:—England—National Bank of Scotland, London; France—Messrs. Alf. Grunbaum & Co., La Banque de Paris et de Pays Bas; United States—National Bank of the Republic, New York; National Revere Bank, Boston; Newfoundland—The Commercial Bank of Newfoundland.

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

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

LA

BANQUE JACQUES-CARTIER,

HEAD OFFICE, - MONREAL.

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

DIRECTORS:

ALPH. DESJARDINS, Esq., M.P., *President.*
S. St. Onge, Esq., *Vice-President.*
J. L. Cassidy, Esq. P. S. Hamelin, Esq.
Ls. S. Monat, Esq. I. O. Gravel, Esq.
Lucien Huot, Esq.

A. L. DEMARTIGNY, *Cashier.*
Branch at Beauharnois, A. Clement, *Manager.*
Branch at St. Hyacinthe, S. A. Durocher, *Manager.*
Branch at St. Remi, F. G. C. Bedard, *Agent.*
Branch at Valleyfield, G. F. Irish, *Agent.*
Agents in New York: National Bank of the Republic.
Agents in London, Eng.: Glynn, Mills, Currie & Co.

THE MARITIME BANK

—OF THE—

DOMINION OF CANADA.

Head Office, - - - ST. JOHN, N.B.

Board of Directors.

THOS. MACLELLAN, *President.*
LEB. BOISFORD, M.D., *Vice-President.*
ROBT. CRUICKSHANK (of Jardine & Co. Grocers).
JER. HARRISON (of J. & W. F. Harrison, Flour Merchants).
JOHN H. PARKS (of Wm. Parks & Son, Cotton Manufacturers).
JOHN TAPLEY (of Tapley Bros., Indianatown).
HOW. D. TROOP (of Troop & Son, Shipowners).

CASHIER, - ALFRED RAY.
AGENCY—FREDERICTON: A. S. Murray, *Agent.*
" - WOODSTOCK: G. W. Vanwart, "

The Chartered Banks.

The Western Bank of Canada.

HEAD OFFICE, OSHAWA, ONT.

CAPITAL AUTHORIZED \$1,000,000
CAPITAL SUBSCRIBED 500,000
CAPITAL PAID-UP 150,000

BOARD OF DIRECTORS.

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

T. H. McMILLAN, *Cashier.*

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

Loan Societies.

Montreal Loan & Mortgage Co.

47th DIVIDEND.

A dividend for the half year ending 28th February, 1882, at the rate of

SEVEN PER CENT

per annum, will be paid at the Company's Office, 181 St. JAMES STREET, on the 15th day of March.

The transfer books will be closed from the 1st to the 15th of March.

ANNUAL MEETING.

The annual meeting of the shareholders of the Company will be held at the Company's Office, on

Wednesday, the Seventh day of March,

at 3 o'clock p.m., for the reception of the annual report and statements, and the election of Directors. By order of the Board.

GEO. W. CRAIG, *Manager.*

Montreal, March 1, 1882.

THE HAMILTON

Provident & Loan Soc'y.

GEORGE H. GILLESPIE, Esq., *President.*

JOHN HARVEY, Esq., *Vice-President.*

Subscribed Capital \$1,500,000.00
Paid-up Capital 1,100,000.00
Reserve and Surplus Profits 97,000.00
Total Assets 2,600,000.00

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

Office: Cor. of King and Hughson Sts., HAMILTON, CANADA.

H. D. CAMERON, *Treasurer.*

Nov., 1882

Dominion Savings & Investment Soc.,

LONDON, ONT.,

INCORPORATED, - 1872.

Capital, \$1,000,000.00
Subscribed, 1,000,000.00
Paid-up, 864,982.86
Reserve Fund, 140,000.00
Contingent Fund, 2,696.64

Loans made on farm and city property, on the most favorable terms.

Municipal and School Section Debentures purchased.

Money received on deposit and interest allowed thereon. F. B. LEYS, *Manager*

Oceanic Steamships.

Allan Line.



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

1883. Winter Arrangements. 1883

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

Table with columns: Vessels, Tonnage, Commanders. Lists ships like Numidian, Hanoverian, Parisian, Sardinian, Polynesian, Sarmatian, Circassian, Borvian, Peruvian, Nova Scotian, Ibernian, Caspian, Austrian, Neostorm, Prussian, Scandinavian, Buenos Ayres, Coron, Grecian, Manitoba, Canadian, Ithenician, Waldensian, Lucerne, Newfoundland, Acadia.

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

The Steamers of the

LIVERPOOL MAIL LINE

Sailing from Liverpool every THURSDAY, and from Boston and Baltimore alternately, and from Halifax every SATURDAY, calling at Lough Foyle to receive on board and land Mails and Passengers to and from Ireland and Scotland, and from Liverpool for Portland every alternate SATURDAY, calling at Queenstown on passages from Britain, are intended to be despatched

FROM HALIFAX:

Table listing ship names and departure dates from Halifax: Nova Scotian, Sardinian, Caspian, Sarmatian, Circassian, Parisian.

At TWO o'clock P.M., or on the arrival of the Intercolonial Railway Train from the west.

FROM PORTLAND TO LIVERPOOL.

Table listing ship names and departure dates from Portland to Liverpool: Nova Scotian, Caspian, Circassian.

At ONE o'clock P.M., or on the arrival of the Grand Trunk Railway Train from the West.

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

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

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

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

H. & A. ALLAN, State St., Boston, and 26 Common St., Montreal.

Oceanic Steamships.

DOMINION LINE of STEAMSHIPS



Running in connection with the Grand Trunk Railway of Canada

Table showing routes and tonnage: Montreal, Dominion, Texas, Quebec, Mississippi, Brooklyn, Toronto, Ontario, Sarnia, Oregon, Vancouver.

DATE OF SAILING.

FROM PORTLAND FOR LIVERPOOL: *SARNIA... 22nd Mch. TORONTO... 19th Apl. OREGON... 6th Apl. SARNIA... 3rd May.

RATES OF PASSAGE.

Cabin—Montreal to Liverpool, \$57.50; Return, \$101.25. Rates per steamer Sarnia, Cabin, Montreal to Liverpool, \$67.50, return, \$111.25; Intermediate, \$45.50; Steerage, \$30.50. *Sarnia carries neither cattle or sheep.

Through Tickets can be had at all the principal Grand Trunk Railway Ticket Offices in Canada, and Through Bills of Lading are granted to and from all parts of Canada.

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DAVID TORRANCE & CO., Exchange Court, Montreal.

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(For Legal Cards see other page.)

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

EDWARD EVANS, ACCOUNTANT, 169 St. James St., (opposite St. John St.) Montreal.

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Uxbridge, Ont.

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BARRISTERS AND ATTORNEYS-AT-LAW,
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GARROW & PROUDFOOT,
BARRISTERS, SOLICITORS, &c.,

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Solicitor, Conveyancer, &c., 34 St. James St. N.

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BARRISTERS, &c., Hamilton, Ont.
OSLER & GYWN, Barristers, &c., Dundas, Ont.
B. B. OSLER, Q. C., (County Attorney.)
H. C. GWYN, J. V. TEEZEL.

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very complete—having made several important
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times. One of our travellers will call on you
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Brown Cottons, & Sheetings, Yarns and Bags.

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Fancy Checks, Glighams, Bleached Shirtings, &c.

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Heavy Brown Sheetings.

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IN BOTH

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Brimstone Matches put up, viz :

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Warranted the finest match in the
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COTTON YARNS, White and Colored, Single
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BEAM WARPS, for Woollen Mills in all the
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HOSIERY YARNS of every description.
BALL KNITTING COTTON, superior in
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FANCY WOVE SHIRTINGS and APRON CHECKS.
These Goods have been awarded FIRST PRIZES for
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For Sale by the Wholesale and Retail Dry Goods Trade
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Good references on application.

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Owing to the fire which destroyed our late place
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Papers, Stationery,

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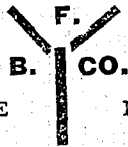
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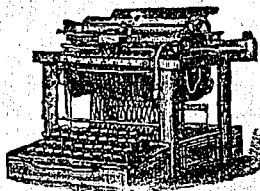
The oldest FURNITURE HOUSE in the city;
Wholesale and Retail.

Parlor Suits, 7 pieces, from \$ 45 to \$500
Chamber Sets, from " " " 22 to 750
Full Dining Room Suits, 9 pcs., from 50 to 675
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All other portions of stock equally varied in prices
and styles of design of finish. Our recent Exhibits
were taken from stock.

Constantly on hand the largest, best assorted, and
acknowledged by all the Cheapest Stock of general
HOUSEHOLD FURNITURE in the Dominion.

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SOLE EXPORTING
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The only Machine which will suc-
cessfully supersede Pen Writing. Used by Merchants
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IRISH FLAX THREAD
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THE
Grand Prix
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Linen Machine Thread, Wax Machine Thread
Shoe Thread, Saddlers' Thread, Gilling
Twine, Hemp Twine, &c.

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

JOHN CLARK, JR. & CO.'S

M. E. Q.  M. E. Q.
TRADE MARK
ESTABLISHED 1820
SPOOL COTTON.
Recommended by the principal SEWING MACHINE
Co.'s as the BEST for
Hand and Machine
Sewing.

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ESTABLISHED 1820
AS THIS THREAD
is the only MAKE in
the CANADIAN MARKET
that RECEIVED an AWARD
—AT THE—
CENTENNIAL EXHIBITION
—FOR—
Excellence in Color, Quality & Finish.
Wholesale Trade supplied by
WALTER WILSON & CO.,
1 & 3 St. Helen Street,
MONTREAL.

Thomas Walls & Sons,

TRADE AUCTIONEERS,

Montreal and Toronto.

We take this opportunity of thanking our cus-
tomers, buyers and consignors for their patronage
since we opened here in April of last year. We will
hold the Trade Sales regularly throughout the year,
both here and in Toronto. We will be glad to re-
ceive Commissions from Trustees for Sales en bloc.
Having a thorough knowledge of the trade, we will
be able to do justice to anything put in our hands.
We are prepared to receive consignments and make
advances in cash, when required, on goods to be
sold either here or in Toronto. We render account
sales, and make settlements in cash within ten days
from date of sale.

Thos. Walls & Sons,

Trade Auctioneers & Commission Merchants

MONTREAL AND TORONTO.

Leading Wholesale Trade of Montreal.



Brls. No. 1 Labrador Herrings
" " Anticosti " "
Hf.-brls No. 1 Bay " "
Bxs Medium Scaled " "
" Tuck Tails " "
" Digby Chickens.
Qtls Choice Table Codfish.
Boxes Boneless Fish.
" Pollock.
Cases Finnan Haddies.

TURNER, ROSE & CO.
Cor. St. John & Hospital Sts.,
MONTREAL.

Commercial Summary.

Messrs. Barnet and Mackie, of Pembroke,
have purchased from Ross & Co., Quebec, three
timber limits on Sturgeon River, Nipissing, the
whole comprising 110 square miles. The price
paid was said to be a little over \$100,000.

GEORGE JACKSON & Co., implement manu-
facturers, London, Ont., who presented a
statement to their creditors a few days ago
showing a considerable surplus, are now
reported to have assigned in trust to Mr. James
Grant, of that city. Their embarrassment is
said to have been caused by the Mahon Bank
failure.

A KINGSTON despatch announces the death
at Jacksonville, Florida, of Mr. George Robert-
son, senior partner of the wholesale grocery
firm of George Robertson & Sons, of Kingston,
Ont. The deceased was a man of sterling
integrity and Christian worth, and his loss is
deeply lamented by the citizens of Kingston.

A VALUED subscriber at Portage du Fort, Que.,
"H. N. O.," but expresses the opinion of many
others in remitting their subscriptions for the
JOURNAL OF COMMERCE recently, when he says:
"I take great pleasure in reading your inde-
pendent articles on public questions; I also
consider your commercial news good author-
ity."

Messrs. McCLUNG Bros., retail dry goods
merchants, Bowmanville, who have been in a
weak condition for a considerable time, through
carrying a too heavy stock and doing a large
credit business, by which they sustained losses,
have compromised at 65c on the dollar, in six
quarterly payments without interest. Their
liabilities footed up \$45,000, with assets nomi-
nally the same.

THERE were eight more failures in Canada
reported last week than for the week previo-
us, the total number being 42. In the United States
there were 233 failures reported last week, an
increase of 25 as compared with the week pre-
vious.—Mr. Jas. A. Moren, for many years Pre-
sident of the Union Bank of Halifax, having
declined re-election this year, has been suc-
ceeded by Mr. Wm. J. Starrs, son of Mr.
Moren's predecessor.

WULFF & CO.

32 St. Sulpice Street,

MONTREAL.

SELL IN CANADA,

Dyestuffs, Colors,
Chemicals, &c.

OF

WM PICKHARDT & KUTTROFF,

98 Liberty St., New York,

SOLE AGENTS OF

Badische Anilin and Soda Fabrik,

GERMANY.

BUY

PRINCESSBAKING POWDER,
ABSOLUTELY PURE.

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

MANUFACTURED BY

WM. LUNAN & SON,

SOREL, QUE.

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

The Toronto Board of Trade at its last meeting decided to assist the Montreal Board of Trade in urging upon the Government the necessity for a bill providing for the equitable distribution of insolvent debtors' estates, and the Council appointed the following a committee to draft an Act for submission to the House:—Messrs. H. W. Darling, W. F. McMaster, Ince, Blain, D. E. Thompson, and E. R. C. Clarkson.

The Globe Lightning Rod Co., of London, Ont., referred to last week, and of which Mr. John F. Mahon was President, having been sued by Bank of Montreal for \$8,000 of overdue paper discounted by Mahon Banking Company, allowed other creditors to get prior judgments, upon which the sheriff is in possession; and the Bank of Montreal have not yet got judgment. The Bank holds \$15,000 of paper of Mr. Hewitt, secretary, and the Globe L. R. Co., which has not yet matured.

Mr. THOMAS SWAN, who has been engaged in business as a carriage builder for the last twenty-five years in Mount Forest, Ont., has been in financial difficulties for some time, and the Ontario Bank having begun proceedings against him, he has made an assignment for the benefit of his creditors to Allan Lamont of Mount Forest. The Bank is his largest creditor, and the full extent of his liabilities is not yet known. A meeting of his creditors will be called in a few days, when no doubt an offer of

Leading Wholesale Trade of Montreal.

GREENE & SONS**COMPANY,**

MONTREAL,

STRAW

GOODS.



HATS, CAPS, FURS,
Gentlemen's Furnishings,



Assortment large

GREAT VARIETY!

NEWEST STYLES

— SELECTED FOR —

SPRING TRADE, 1883.WAREHOUSE, { 517, 519, 521, 523, } MONTREAL.
ST. PAUL STREET.

compromise will be made. The cause of failure is loss by bad debts and borrowed capital.

The assets of John Sweeney, boot and shoe dealer, Barrie, Ont., whose failure was announced some weeks ago, were sold by the sheriff to satisfy two executions. The liabilities amounted to \$3,500, with assets only about \$1,200. Sweeney had been in business in Barrie upwards of twenty years, and compromised some six years ago at 50c on the dollar, which has proved to be more than he was able to pay. To this and the shoe trade being overdone in Barrie his present trouble is attributed. Mr. Sweeney has a good reputation, but has been unfortunate, and it is understood does not intend to resume business.

An improvement to the buildings in Toronto which has long been contemplated, and upon which work is to be commenced shortly, is the new arcade to extend across the block between Yonge and Victoria streets. The Arcade proper will be three storeys high, with crystal roof, but on the Yonge street side there will be four storeys with mansard, and on the Victoria street side three storeys and mansard. On the ground floor there are to be 32 stores. The upper floors will be used for offices. There will be stairs and elevator at each end. The building of a large public hall in connection with the Arcade is under consideration. The cost of the whole scheme is estimated at from \$250,000 to \$300,000.

JAMES SQUIRES & SON, tailors, Penetanguishene, Ont., have assigned in trust to James Peard. They owe about \$5,000, with assets estimated at nominally the same figures. The trouble is attributed to over-buying and erecting new buildings. Having been doing a first-class country business, the firm felt warranted in purchasing stock for a city store, and accordingly built a new store and dwelling house, and laid in a large stock. Although reputed

to be thoroughly honest, upright men, they have been unable to meet their payments; it is thought, however, that the creditors will accept some reduction of their claims and grant an extension.

At a meeting Saturday last of the creditors of the wholesale grocery firm of Henry Chapman & Co., this city, a statement was submitted showing liabilities aggregating about \$80,000, with available assets amounting to some \$50,000. The report of Mr. P. S. Ross, who had investigated the affairs of the firm, satisfactorily accounted for the deficiency—by losses by bad-debts and North-West land speculations,—and the meeting expressed full confidence in and sympathy for the members of the firm. They offered 40c on the dollar, 25c cash and the balance in equal instalments at six, nine and twelve months, without interest; this was approved of, and the meeting agreed that the firm should continue the business for 45 days, to afford time to hear from the foreign creditors. More than half (about \$50,000) the liabilities were represented at the meeting.

The depositors with the Mahon Banking Co., of London, do not seem likely to get much if anything, as the sheriff says he has been unable to find any property worth mentioning to seize. It is stated, moreover, that a large amount of costs has been incurred in obtaining judgments, and the estate will probably not yield more than enough to pay these costs. No statement has yet been furnished by the Messrs. Mahon, although they were in possession of their office for several days after the failure, and only delivered the keys to the sheriff on the 12th inst. Many of the depositors were under the impression that the Mahon Banking Company were incorporated, and express surprise on learning that the Company was composed of James A. and John F. Mahon.

Leading Wholesale Trade of Montreal

JOHN TAYLOR & CO.

WHOLESALE

HAT AND FUR HOUSE,

PULLOVER & SILK HAT

MANUFACTURERS,

**537 ST. PAUL STREET,
MONTREAL.**

McARTHUR, CORNELLE & CO.,

Importers of and Dealers in

White Lead & Colors,

DRY AND GROUND IN OIL,

Varnishes, Oils, Window Glass, Star, Diamond Star, and Double Diamond Star Brands.

English 16, 21 and 26 oz. Sheet. Rolled, Rough and Polished Plate Glass. Colored, Plain and stained Enamelled Sheet Glass.

Painters and Artists Materials.

Chemicals, Dye Stuffs.

Naval Stores, &c., &c., &c.,

OFFICES AND WAREHOUSES:

310, 312, 314 and 316 St. Paul Street

AND
253, 255 and 257 Commissioners Street

MONTREAL.

KENNETH CAMPBELL & CO.

WHOLESALE

DRUCCISTS,

HAVE REMOVED TO THEIR NEW AND COMMODIOUS PREMISES,

603 CRAIG STREET,

MONTREAL.

J. L., ESSEX, and other subscribers.—The fraud referred to has been already noticed in the JOURNAL OF COMMERCE, but under another name. The party is not a member of the Stock Exchange.

THE bonds for the construction of the Pontiac Pacific Junction Railway have been successfully floated on the English market, and the construction of the entire road between Hull and Pembroke is now assured. Work will be commenced immediately after the opening of Spring.

REPEATED thawing and freezing weather is noted throughout Northern Ohio, Southern Michigan, and parts of Indiana, and the farmers fear that the young wheat sprouts have been killed. The southern floods will, it is claimed, exert a beneficial influence on the cotton fields, the alluvial deposits acting as a fertilizer.

THE heavy snow fall has impeded lumbering operations in Victoria County, N.B., and it is thought the out-put will be short of the estimates of last fall. Railway operations are restricted, and the whole country from Edmonston to Aroostook is almost destitute, waiting the movement of supplies. There is great scarcity of water in mill streams, and the outlook is rather dull.

THE store and goods, etc., of Frederick Plunkett, the missing Ottawa grocer, referred to in our last issue, has been attached by the Deputy Sheriff for the sum of \$300, due the estate of

Leading Wholesale Trade of Montreal.

H. SHOREY & CO.,

MEDALISTS.

Sidney, N. S. W., 1877.

Philadelphia, 1876.

Paris, 1878.

Montreal, 1880-81.

Toronto, 1881.

Branch

Post Office St.,
Winnipeg, Man.

Wholesale Clothiers, Montreal.

**MANTLE
MANUFACTURERS.**

WAREHOUSES.

**32, 34, 36, 38 and 40
NOTRE DAME ST. WEST,
54, 56, 58, 60 and 62 -**

St. Henry Street, - - Montreal.

All the Material used in the manufacture of our Goods is thoroughly sponged and shrunk, and our Workmanship is guaranteed to its fullest extent.

S. H. MAY & CO.,

174 AND 176 ST. PAUL STREET,

Importers and Dealers in

Paints, Botted and Raw Linseed Oil, Pale Seal and Refined and Cod Oil, Rangoon Oil, the very best Oil in the market for Machinery, with a full supply of Carriage Paints and Materials. Glass—16 oz., 21 oz., 26 oz.; Smethwick, German Star, Diamond Star and Double, Enamelled and Colored, Rough, Rolled and Fluted Glass, Varnish, Japans, Spirits Turpentine, Shellac Varnish, Mirror Glass, $\frac{1}{2}$ and $\frac{3}{4}$ White.

his late deceased partner, John Cregan. Plunkett, who has now been gone a fortnight, is said to be in Boston. The creditors are not numerous, but the goods left in the store will scarcely cover the liabilities.

T. H. HARRISON, general dealer at Souris City, Manitoba, and formerly of Port Hope, Ont., has assigned in trust to J. Smart of Brandon, and called a meeting of creditors in Winnipeg for the 23rd inst. Harrison is reported to have taken a greater interest in politics and the local elections than in his business, hence the present trouble. He is also slightly inclined to speculation. The creditors are chiefly in Winnipeg.

Messrs. HODGSON & Co., boot and shoe manufacturers, this city, who were reported to have compromised at 50c on the dollar, have withdrawn their offer, for want of security. After investigation their supporters felt satisfied that the estate would not pay over 35c on the dollar, and the estate has again been given up to the creditors, and is advertised for sale by auction.—A *caipias* has been issued at the instance of a Montreal creditor, against Mr. L. E. N. Dastous, of Dastous & Co., general dealers, Rimouski, Que., whose failure was announced in a recent issue, for \$6,980, the amount due on certain promissory notes.

Forbes, Roberts & Co

MANUFACTURERS.

AND

WHOLESALE IMPORTERS
OF

MEN'S FURNISHING GOODS.

53 Yonge St., TORONTO.

JOHN NAY & Co., grocers, St. Catharines, Ont., held a meeting of creditors in Hamilton on Monday last, and submitted a statement showing liabilities of about \$35,000 and assets \$20,000. The firm account for their deficiency from having met with severe losses by bad debts. John Nay was formerly a traveller for the Toronto firm of Thos. Griffith & Co., who are said to have started him in business some 14 years ago. Nay is reputed to be a good business man, but was too ambitious, his trouble being attributed partly to attempting too large a business for the amount of his capital.

R. F. HUNTER, retail dry goods dealer Ingersoll, Ont., is endeavoring to compromise at 80c on the dollar, in 2, 4, 6, 8 and 10 months secured. The liabilities are not large, and are understood to be held within a small compass. It is probable that the offer will be accepted.—Catherine P. Coyne, shopkeeper at Chester-ville, Ont., whose assignment was noticed in our issue of the 9th inst., is settling at 40c on the dollar, all the large creditors having signed the deed. The liabilities amount to \$3,681, and the deficiency to \$1,375; it will be remembered that her original offer was 50c, which the creditors declined without taking a new inventory of the stock, etc.

J. W. MACKEDIE & CO.,

MANUFACTURERS AND WHOLESALE

CLOTHIERS,
MONTREAL,

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

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

JOHNSON'S GENUINE WHITE LEAD

This Brand of
**WHITE
LEAD**
is guaranteed
to be the
BEST
In the Market,



and for
**FINENESS,
BODY &
DURABILITY**
Cannot be sur-
passed.

MANUFACTURED BY
WILLIAM JOHNSON,
672 WILLIAM STREET, MONTREAL. P. O. Box 926.
LETTER ORDERS from the trade will receive careful attention.

CANADA TOBACCO WORKS.

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

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

CHEWING

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

A. D. PORCHERON, Proprietor,
MONTREAL.

Manitoba and the North West Territory

**FARMING AND STOCK-RAISING LANDS
FOR SALE BY THE
HUDSON'S BAY COMPANY.**

Under agreement with the Crown, the Hudson's Bay Company are entitled to one-twentieth of the Lands in the fertile belt, estimated at about seven millions of acres, and they are prepared to offer for sale land in the Townships already surveyed by the Government of Canada. Pamphlets and full information in regard to these Lands will be given by the undersigned at the offices of the Company in Montreal and Winnipeg.

C. J. BRYDGES,
Land Commissioner.

LEWIS ARNETT, a Winnipeg dry goods merchant, is asking an extension of 3, 6, 9 and 12 months. He owes about \$100,000, and shows a surplus in the business of \$55,000; and in addition he owns real estate valued at \$30,000. His trouble is attributed to carrying too large a stock.—At an adjourned meeting of creditors last Tuesday of Messrs. Goldstein, Isaacs & Co., cigar manufacturers, this city, referred to last week, a statement was read showing liabilities of \$35,000, and assets, according to the inventoried prices, amounting to \$11,000. The meeting adjourned for a week to allow Mr. Goldstein time to submit an offer.

The firm of Creighton & Cattenech, general storekeepers, Emerson, Man., have assigned to Mr. Evans, manager of the local branch of the Ontario Bank. They succeeded Macdonald & McDougall about a year ago, the major portion of the capital being furnished by Mr. Creighton, who came from Nova Scotia, and who had no mercantile experience. Mr. Cattenech hails from Lancaster, Glengarry Co., and possessed considerable experience and capital, but he invested in real estate, and after building a terrace of houses raised \$1,000 upon the property which he has had to pay back out of the business. No statement of affairs has yet been submitted to the creditors.

The announcement, Tuesday last, of the suspension of the well-known Toronto wholesale dry goods firm of R. Carrie & Co. caused some little stir in business circles in that city. The position of the firm has not been considered strong at any time since the death of the senior partner, Mr. Dobbie, which occurred some four years ago, and it is understood that they were carrying a large, unsaleable stock. The prin-

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

cipal creditors are English manufacturers, but a local bank holds a considerable quantity of the firm's paper, for which, however, there is said to be ample security, and the bank's loss will in any case be light. No statement has yet been prepared, but the liabilities are estimated at \$75,000 to \$80,000.

Messrs. O. O. Perrault and Wm. Weir of this city have been interviewing the government at Ottawa within the last few days concerning a charge brought against the Montreal Abattoir Co., for having some time since entered certain machinery at a price not according to the views of the Customs authorities. Mr. Perrault, who is the popular Vice-Consul of France in this city, was formally arrested last Friday, as presumably cognizant of the undervaluation, he being at the time one of the chief officers of the concern. In his defence it is claimed that a man named Hogel, now across the lines, who was then employed by the Company, had sole charge of the entries, and arranged the invoices at his pleasure. The additional duty at least will be exacted. Mr. Weir joined the company as its president last June, some time after the purchases referred to. An amalgamation of both Abattoir companies has been effected.

H. E. NELLES,

(Official Assignee under late Insolvent Act.)
accepts assignments for the benefit of creditors and formerly, and trusts of all kinds.

OFFICE:
OVER FEDERAL BANK,
LONDON, ONT.

Mr. THOMAS H. HODGSON, of Montreal, of the firm of Abram Hodgson & Sons, cheese merchants, with connections in Stratford, Belleville and Brockville, Ont., and New York, and Liverpool, England, was arrested last Monday at the instance of the Bank of Montreal, charged with having violated certain agreements through which he had during last Fall obtained, among several other advances from the Bank, the sum of \$21,000. The loans were made on warehouse receipts for goods then in premises of A. Hodgson & Sons in this city. The Bank had been accustomed in former seasons to allow goods to remain under similar circumstances in Mr. Hodgson's warehouse, owing to his facilities for storing such perishable goods, temperature, etc. The goods now in question were shortly afterwards sold by the defendant, and the proceeds applied to the liquidation of maturing paper in the Bank of Montreal, other than that given for the advances. The accused was admitted to bail in a small amount. He was about to be brought before the police court on Wednesday, when it was discovered that he was in default vile, having been arrested at the instance of the same bank on a *caus* for an

Leading Wholesale Trade of Montreal.

PILLOW, HERSEY & CO.,
Montreal,
MANUFACTURERS OF

RHODE ISLAND HORSE SHOES,
AND EVERY DESCRIPTION OF
CUT NAILS,

Railway and Ship Spikes,
Iron, Steel, Zinc & Copper Shoe Nails,
And **SHOE TACKS,**

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

OFFICE AND WAREHOUSE:

Coverhill's Buildings, 91 St. Peter Street.

Porter & Savage
TANNERS,

AND MANUFACTURERS OF
LEATHER BELTING,
FIRE ENGINE HOSE, HARNESS, MOCCASINS
LACE, RUSSET and
OAK SOLE LEATHERS,
OFFICE AND MANUFACTORY:
436 VISITATION STREET, MONTREAL.

COMMERCIAL SAMPLE CASES
TRAYS AND SAMPLE CARDS

Of all descriptions made to order.
THEO. SCHWARZ,
712½ **CRAIG STREET 712½**
MONTREAL.
Telephone Communication.

additional \$119,000. It will be remembered that a few years ago Mr. Hodgson bought the residence of the late R. J. Reekie at Cote St. Antoine for some \$55,000. It is now claimed that his brother in New York has held some time two mortgages on this and other property for \$95,000. At all events the mortgages were not registered till within a few days of the recent charges against the Montreal partner. It is likewise alleged that the insurance on the cheese, on the security of which the advances were made, was kept up long after the time of sale. The representative of the insurance companies is said to be a claimant for about \$5,000. Other banks interested are the Hochelaga for \$17,000 and the Union and the Molsons for a few thousand each. The total liabilities are heavy, and western factories are said to be interested. Mr. Hodgson has given liberally during the last few years to churches and charitable objects, according to one interviewer, to the extent of \$150,000, but according to a recent list about \$75,000. The firm has suspended, as a matter of course, and it is feared that the outcome for general creditors will be small. That the firm stood in high estimation

Leading Wholesale Trade of Montreal.

Lyman's Standard



Blue

Black

Writing

Fluid

COPYING INK.

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

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

Prepared only by

LYMAN, SONS & CO.,
MONTREAL.

CROSBY
STEAM GAUGE & VALVE CO.,
SAFETY VALVES,
STEAM & HYDRAULIC GAUGES, &c.

We have received a large assortment of the instruments made by the above celebrated firm, which we offer at moderate prices.

Catalogues supplied on application.

AGENCY, 16 ST. JOHN STREET,
MONTREAL,

JOHN TAYLOR & BRO.

DOMINION GLUE DEPOT.

Established 1872.

EMIL POLIWKA & CO.,

Awarded First Prizes at Dominion Exhibitions, Ottawa, 1879; Montreal, 1880. Diploma Provincial Exhibition, Montreal, 1881.

Largest Stock and best assortment of GLUES in the Dominion.

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

Correspondence solicited.

JOHN S. SHEARER & CO.,

533 St. Paul Street,
MONTREAL.

CANADIAN AND EUROPEAN
MANUFACTURES.
THE WHOLESALE TRADE ONLY SUPPLIED.
Agents in Canada for

Messrs. Wm. Lindsay & Co.,

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

is also shown by the "agency" ratings: Bradstreets quoted them as worth from \$100,000 to \$150,000 and Dun, Wiman & Co. from \$125,000 to \$200,000.

H. J. STAFFORD, a small boot and shoe dealer in this city, has assigned in trust, owing some \$2,000.—J. B. Powell & Co., dry goods, Whitby; J. J. & W. F. Ritchie, general store, Osgoode, Ont.; Louis Nicol, general dealer, Sherbrooke, Que.; Wm. Jarvis, general store, Port Sydney, and Thos. Mowbray, auctioneer, Halifax, have all assigned in trust; Edward Perry, dry goods, Collingwood, is offering to compromise at 75c on the dollar. C. Grundy, boots and shoes, Port

Leading Wholesale Trade of Montreal.

JAMES GUEST,
COMMISSION MERCHANT

—AND—

GENERAL AGENT,

No. 21 ST. JOHN ST., MONTREAL

AGENT FOR

- Jules Duret & Co., Cognac. (Vine Growers Co.)
- Jules Bellerie. (Cognac.)
- W. & J. Graham & Co., Oporto Ports.
- R. C. Ivison, Jerez de la Frontera Sherries.
- Beylot & Cie., Libourne, Bordeaux, Clarets and Sauternes.
- Jules Regnier. Dijon, Burgundies and Chablis.
- L. M. Canneaux et Fils. Château de Dizy, près Epernay, Champagne.
- Renaudin, Bollinger & Co., Ay, Champagne.
- Seigert & Sons, Trinidad, Genuine Angostura Bitters.
- Wheeler & Co., Belfast Ginger Ales, &c. (E. Bottlers.)
- Guinness' Stout, Bass' and Allsopp's Ale, &c.
- Roiq Ponseti & Co., Barcelona and Tarragona Spanish Ports.
- J. H. Henkes Delftshaven, Holland, Superior Geneva
- George Roe & Co., Dublin, Celebrated Old Irish Whiskies.
- Banagher Whisky Distillery Co., (Limited), Old Irish Whiskies.
- C. & D. Gray's Far-famed Looh Katrine Scotch Whiskies.
- James Watson & Co., Dundee, Fine Old Scotch Whiskies.

Batty's Nabob Pickles.

C. H. BINKS & CO.,
MONTREAL.

PICKLES.

George Whybrow, } LONDON.
John Burgess & Son, }
Carter, Hales & Co., } LIVERPOOL.

We are now entering orders for Spring shipment of the above Manufacturers' goods, and will value all enquiries from the Wholesale trade.

JOHNSON, RUSSEL & CO.,
MANUFACTURERS' AGENTS,
77 ST. JAMES STREET,
MONTREAL.

Edward, offering to sell at 50c; Chris. Sheppard, harness ornaments, Toronto, offering 25c on the dollar; Edwin Wallace, teas, etc., Toronto; has called a meeting of creditors; H. P. Cook, general store, Gravenhurst, Ont., has settled with creditors at 70c; John A. Moore & Co., crockery, Winnipeg, are asking an extension; Malcolm Morrison, grocer, Pictou, N.S., assigned in trust; A. Francoeur, grocer, Sorel, Que., offering 40c on the dollar; A. Lebeau, a Montreal baker, has compromised at 20c on the dollar.—Alexander Seath, leather dealer, this city, has assigned; his affairs are reported in a rather complicated condition.

H. R. BEVERIDGE & CO

160 McGill Street, Montreal,

IMPORTERS OF

West of England, Scotch and French

WOOLLENS

AND

FINE TAILORS' TRIMMINGS.

CANADIAN PACIFIC RAILWAY CO.'Y

Amended Land Regulations.

The Company now offer lands within the Railway Belt along the main line at prices ranging from
\$2.50 PER ACRE UPWARDS,

with conditions requiring cultivation.

A rebate for cultivation of from \$1.25 to \$3.50 per acre, according to price paid for the land allowed on certain conditions.

The Company also offer lands without conditions of settlement or cultivation.

THE RESERVED SECTIONS

Along the Main Line as far as Moose Jaw, La., the Sections within one mile of the Railway, are now offered for sale on advantageous terms, but only to parties prepared to undertake their cultivation within a specified time.

The Highly Valuable Lands in Southern Manitoba, allotted to the Company South of the Railway Belt, have been transferred to the CANADA NORTH-WEST LAND COMPANY, to whom intending purchasers must apply. These include lands along the South-Western Branch of the Canadian Pacific Railway, which will be completed and in operation this season to Gréna on the Internatio Boundary, and Westward to Pembina Mountain, also lands in the Districts of the Souris, Pelican Whitewater Lakes, and Moose Mountain.

TERMS OF PAYMENT—CANADIAN PACIFIC RAILWAY LANDS.

Purchasers may pay 1-6 in cash, and the balance in five annual instalments, with interest at SIX PER CENT. per annum in advance.

Parties purchasing without conditions of cultivation, will receive a deed of conveyance at time of purchase, if payment is made in full.

Payments may be made in LAND GRANT BONDS which will be accepted at ten per cent. premium on their par value and accrued interest. These Bonds can be obtained on application at the Bank of Montreal, Montreal; or at any of its agencies.

For prices and conditions of sale and all information with respect to the purchase of the Railway Company's Lands, apply to JOHN H. McTAVISH, Land Commissioner, Winnipeg.

By order of the Board,

CHARLES DRINKWATER, Secretary.

Tees, Costigan & Wilson,

(Successors to James Jack & Co.,)

AND IMPORTERS OF TEAS

AND GENERAL GROCERIES

66 ST. PETER STREET, MONTREAL

Brown, Balfour & Co.,

IMPORTERS OF

TEAS

AND

WHOLESALE GROCERS,

HAMILTON.

ADAM BROWN.

ST. CLAIR BALFOUR.

CANADA LIFE ASSURANCE CO'Y.

ASSURERS JOINING THIS COMPANY.

ON OR

BEFORE THE 30th, APRIL

WILL SHARE IN

THREE YEARS PROFITS

AT NEXT DIVISION IN 1885.

J. W. MARLING, Manager, Province of Quebec.

JAMES AKIN, Montreal District Agent.

P. LAFERRIERE, Inspector.

Office: 180 St. James Street, Montreal.

McLachlan Bros. & Co.,

WHOLESALE

DRY GOODS MERCHANTS,

Have Removed to their

NEW PREMISES,

Nos. 232, 234, 236 & 238 MCGILL STREET,

MONTREAL.

Academy Knitting Works,

PLAIN, RIBBED AND FANCY.

SEAMLESS HOSIERY,

In Wool, Cotton, Cashmere and Merino,

Genuine Rib-top Half-Hose,

Style equal to Imported Goods,

A. McMILLAN,

ROCKWOOD, ONT.

A. & T. J. DARLING & CO.

BAR IRON, TIN, &c.,

AND SHELF HARDWARE.

CUTLERY A SPECIALTY.

FRONT ST., East.]

TORONTO.

J. J. Duffy & Co.

CANADA

COFFEE & SPICE

STEAM MILLS,

73 ST. JAMES ST. MONTREAL.

Diploma awarded for Duffy's Mustard
at Exhibition, 1881.

The Journal of Commerce

FINANCE AND INSURANCE REVIEW.

MONTREAL, MARCH 23, 1883

OUR FOREIGN COMMERCE.

The publication of a letter from the Consul General of Brazil has induced us to offer some observations on the trade of the Dominion, but with especial reference to that with tropical countries. To prevent misapprehension, we desire that it should be understood that in referring to imports we shall invariably cite the quantities entered for home consumption, following the practice of the customs department, which estimates the aggregate trade of the Dominion by the goods entered for consumption and by the exports. The aggregate trade of the Dominion, according to the last returns, was \$214,786,130, 90 per cent of which was between the United Kingdom and the United States, leaving 10 per cent to all other countries in the world. This 10 per cent was divided as near as possible as follows: France, Germany,

Spain, Portugal, Italy, Holland, and Belgium 3 per cent; Newfoundland 1 per cent; British, Spanish, French and other West India Islands and South America, including Brazil, $4\frac{1}{2}$ per cent; all other countries, including China, Japan, South Africa and Australasia, $1\frac{1}{2}$ per cent. It is more important to consider the export than the import trade. Every dealer in merchandize, whether wholesale or retail, will admit the importance of finding buyers for his goods. With money or credit he will have no difficulty whatever in purchasing any amount of goods, for which he can find a sale. Markets for our exports are what we have chiefly to seek, and we therefore propose to consider the nature and extent of our export trade. The exports during the last fiscal year were \$102,137,203, of which Great Britain and the United States took 91 per cent, the European countries named above $1\frac{1}{2}$ per cent, Newfoundland 2 per cent, the tropical countries $3\frac{1}{2}$ per cent, and the other countries $1\frac{1}{4}$. It will be seen that in the case of the United Kingdom, the United States and Newfoundland, the exports are larger in proportion than the entire trade, while they are much less to European countries, France excluding our exports by discriminating duties, and not materially different to the tropical countries, with which it is our special intention on this occasion to deal. In regard to the aggregate trade of those countries, South America, including Brazil, has rather less than one-fourth of the entire trade, and also takes less than one-fourth of our exports.

The question for consideration raised by Mr. Bentley's letter is how far it is wise for Canada to adopt the policy of endeavoring to direct trade to Brazil from the British West Indies, and from the Spanish colonies. Mr. Bentley himself claims that the direct communication, by means of a subsidized line of steamers, has had already important results. The total value of the exports to Brazil during the year ending 30th June, 1882, were, as stated by Mr. Bentley, \$493,549, of which \$414,143 were products of the fisheries which have for many years been taken by all tropical countries. Mr. Bentley, of course, did not think it necessary to point out that the other tropical countries above referred to took fish to the amount of \$2,367,341—and more than Brazil of other staple exports.

Mr. Bentley, although he succeeded in persuading the Dominion Government to aid him in his efforts to divert the Canadian trade with tropical countries from the British Colonies in the Tropics, is not yet satisfied. He assures the people of

Canada that he has done his duty, and that "it remains for the Government and people of Canada to do their's." He also alleges that "there has been a continual cry for direct foreign trade" and that he hopes that "those who have started this cry will put their shoulders to the wheel and practise what they preach." All this is very vague, and without explanation of Mr. Bentley's further demands on Canada we are unable to deal with it. There is however a warning that we can discuss. The trade now so happily commenced must not be allowed "to fall back again into the hands of our American neighbors." Now, by Mr. Bentley's own statement the bulk of our imports from Brazil consisted of sugar, the next and only other item of importance being coffee. Now, it cannot be pretended that there is any competition between Brazil and the United States for the sugar or coffee trade. Again, if we take exports, the principal of which is fish, it will be seen that there is no competition whatever. The utter absurdity of the reference to the United States cannot be more clearly demonstrated than by pointing out that the imports of the United States from Brazil were nearly \$53,000,000 in the last year for which we have returns. Next to the United Kingdom, the largest customer of Brazil is the United States; but while the exports and imports of Great Britain are not materially different in amount, the United States' exports to Brazil are much about one-sixth of the imports therefrom.

Mr. Bentley points out that there has been a considerable increase in the imports of sugar from Brazil, and it is rather implied that this has been caused by the "direct communication"—meaning by that term the subsidized French Steamship line. It may be possible that the Brazilian sugars have been chiefly imported by that line, although we have been assured of the contrary. There is, however, another reason for the increase which has been accompanied by a diminution in the imports from the other sugar colonies. The Canadian tariff favors Brazil, to the disadvantage of the other sugar colonies both British and foreign. This is owing to the inferior quality of the Brazilian sugar, which nearly all comes in at the lowest rate of specific duty, while the *ad valorem* duty of course is less on an article of less value. The difference of duty in favor of Brazil is about 3-8 of a cent per lb—or as near as possible 10 per cent on the value of the sugar. This subject is too large to be dealt with incidentally. A very considerable portion of the British and Spanish West Indian Sugars is of the

2nd class, over 9 and under 14, while the Brazilian is nearly all under 9.

We wish before concluding these remarks to disclaim altogether any hostility to the Brazil trade. What we object to is giving it special advantages, with a view to the transfer of trade from British and Spanish Colonies to Brazil. We have omitted to notice Mr. Bentley's statement that, out of 40 to 42 different countries with which Canada trades, Brazil stands 7th. We can only find 19 countries enumerated in the customs report, and South America, including Brazil, ranks No. 7, being at the rate of 1 per cent of the whole trade. It ought, however, to be borne in mind that the British West Indies rank third, and the Spanish West Indies 4th, and that it is these colonies from which an effort is being made to divert the trade to Brazil. We are for giving no preference of any kind to one of these competing countries over another, either by the tariff or by subsidies, and we believe that the facts that we have laid before our readers are calculated to sustain our position.

PROSPECTS FOR NEXT HARVEST.

There is no doubt that the wet weather which has prevailed not only in the United Kingdom but throughout Western Europe will have a most important influence on the returns from the next harvest. It is scarcely possible to form a just estimate of the decrease in the acreage sown in wheat, but if reliance can be placed on the agricultural papers, only about two-thirds of the usual acreage has been sown this year, and there is danger that some of the land already sown will have to be ploughed up again. Throughout Western Europe the weather has been most unfavorable, and there is no doubt that there will be a considerable decrease in the crops. In discussing the prospects of the money market it has been held that owing to the wet weather, and the consequent inability to carry on agricultural operations, there has been much less demand for money than usual, and the farmers are threatened with a period of agricultural depression even greater than what they have passed through. It is therefore believed that there will be a great demand throughout Western Europe for foreign wheat, and unless the crops in North America and other wheat producing countries are very large, there is a probability of a serious increase in price. So strong is the opinion that there will be an abnormal demand for wheat after next harvest, that

it is a subject of discussion whether it may not lead to a serious demand for gold, sufficient to cause a sharp rise in the value of money. The money market has already been slightly affected by the negotiation of a loan of from \$20,000,000 to \$25,000,000 for Spain, owing chiefly to the enormous importations of wheat caused by the deficiency in the last harvest, and which had to be paid for in gold. The probable shortage in the wheat crops of Western Europe may lead to a great deal of speculation on this side of the Atlantic, as the chief reliance will be placed on North America for the European supply of breadstuffs. It is inconceivable that any large number of people in the United Kingdom would under existing circumstances entertain the idea of taxing the imports of foreign wheat.

The quantity of corn in stock throughout the United States on the 1st inst. was 2 per cent over that at the same date in the previous year. The proportion of wheat on hand on the 1st inst. was 28 per cent of the crop, or about the same proportion as in previous year.

IMPERIAL FEDERATION.

The answer given by Sir John A. Macdonald to the question put by Mr. Blake as to the contemplated resignation of Sir Alexander T. Galt as Canadian High Commissioner explains to some extent the silence of members on the subject of the very remarkable speech recently delivered at Edinburgh by Sir A. T. Galt. With all possible respect for the acknowledged abilities of the High Commissioner we think that in making that speech he committed a grave error, and one that ought to have been disclaimed in a formal manner. We can readily understand that owing to Mr. Blake's speech at Aurora some years ago, from a brief furnished to him by an English merchant, the Opposition had no particular desire to move in the matter. Sir John Macdonald, we have no doubt, is but too glad to adopt towards Sir Alexander Galt the celebrated maxim of Sir Robert Walpole, *quiescit non movere*, and having the resignation of the High Commissioner in his pocket is willing enough not to give him any provocation. Unfortunately the mischief has been partially effected. All sorts of political speculators in London, and their number is indefinite, are proposing crude schemes for constitutional change. As to Sir Alexander Galt, those acquainted with his Canadian career are aware that in 1849 he was an annexationist; that he has since been an avowed advo-

cate for independence, and again for our present federal system, which gives us as large a measure of practical independence as any reasonable man can desire. We notice that the right to negotiate commercial treaties is still a favorite hobby with one of our morning contemporaries, but it is clear that the object of its advocates is to obtain power to establish differential duties either against Great Britain or British Colonies, whose interests she is bound to protect, or foreign countries with which she has commercial treaties, providing for commercial intercourse on the basis of the most favored nations. We do not believe the advocates of this right really mean to bring about separation, but most assuredly such would be the necessary result of the success of their schemes. If we abstain from asking for discriminating duties, we have at present the most ample power of fixing our rates of duty.

BANKRUPTCY LEGISLATION.

Some three years ago, when a deputation, headed by Mr. Morley, M.P., waited upon Sir John A. Macdonald in England, for the purpose of representing to him the unsatisfactory position of creditors of Canadian traders, in consequence of the repeal of the insolvent laws, the Premier is reported to have stated, amongst other reasons, that the Canadian Government was waiting to see the amended Bankruptcy Bill, which it was proposed to introduce in England. The long struggle over legislation for Ireland being at an end for the present, the promised Bankruptcy Bill has been introduced, but, so far as Canada is concerned, it is not likely to prove of any assistance as a groundwork for legislation on the distribution of insolvent estates. The mistake of former legislation on bankruptcy in England is here repeated, and the injury certain to result from too much official meddling throughout the working of the bill cannot fail to render the result disappointing to creditors, through aggravating their losses by useless formalities and costs. Whether this is brought about by the bill having been the production of lawyers more than of merchants, or whether it is a result of the apparently ever increasing disposition to call upon Governments to do what those interested ought to manage for themselves, one can only conjecture. In England there is more of the slavery resulting from a paternal kind of legislation than we are used to in Canada, and long may the distinction exist in view of the expensive character of the

luxury. Something of the cumbrous character of the proceedings required by this bill may also be due to the difficulty of emerging from beaten tracks, as is exemplified by the absurdly cumbrous and expensive process attending upon the transfer of real estate in England. Simple and cheap means for accomplishing the same thing are satisfactorily practised elsewhere, yet Englishmen do not rid themselves of a system that is so far behind modern practice. Be that as it may, the Canadian Government will find nothing in this bill that will do much to aid in framing a measure for Canada. No ordinary estate would, in its proportions, be at all recognizable, after having run the gauntlet of official receivers, registrars, comptroller of bankruptcy, board of trade officials and numerous other dead weights upon unfortunate creditors, to say nothing of the red-tape involved in the "prescribed" mode of doing things, which is here repeated with unabated force.

One is apt to wonder on what ground legislators assume that all this circumlocution and extravagant procedure can be necessary for the realization of an estate merely because the manager of it is changed. Smith having proved himself incompetent to redeem his promises, hands over his estate, whether willingly or unwillingly is of no consequence for the purposes of the argument; the creditors having got rid of him, appoint Jones to take his place. There is nothing mysterious about that, nor anything of a character that need be considered unusual, seeing that not over five out of a hundred traders are estimated as likely to continue solvent to the end of their business career. In this change of managers what is there to require or justify the interference of an army of officials, from the Lord Chancellor down to the bailiff, acting through "Her Majesty's High Court of Justice" and lesser Benches? The whole proceeding is a huge mistake, and a very expensive one for creditors. What justice to them requires is, that a defaulting debtor, like a defaulting tenant, shall be removed, and the owners of the property, that is the creditors, shall have possession of it. That being done, the creditors ought not to be exposed to having their property squandered away by troublesome and useless formalities after the bankruptcy any more than before; if they were considered competent to look after their own interests with Smith, they may surely be left to do so with Jones. Doubtless certain remedies would have to be provided for any wrongs

that might be done, but the application of the remedies ought to be confined to the wrong-doers, to the exclusion of such as might not be amenable to the law. The application of a cumbrous system of supervision at the cost of creditors of insolvent estates is just as irrational and unnecessary as a similar course upon all trade would be whether law-makers think so or not. Creditors are much better able to look after their own affairs than any sets of officials that may be appointed for that purpose, and justice will be much better served by withholding official interference until it is invoked, than by the universal bleeding of emaciated estates which is "prescribed" by this Bankruptcy Bill.

The want of interest on the part of creditors was sometimes remarked on in connection with the operation of our late insolvent laws, and perhaps with some reason. The evil was, however, to a considerable extent more apparent than real, because the inspectors, being usually creditors most largely interested in the estates, attended to their duties, and smaller creditors naturally felt it unnecessary to run after men whose interests were identical with their own. Where any real lack of interest did exist, it was entirely the result of the official element by which the law was marred. In presence of the vested right which official assignees regarded themselves as possessing over the several estates they were appointed to seize, creditors did not feel themselves free agents in the appointment of trustees, and the appointment of an unlimited number of official assignees by the Government gave proportions to the mischief that brought widespread disaster. The lesson taught by past experience is, therefore, that the efficient way to secure a proper degree of interest on the part of creditors is to leave them untrammelled in the choice of trustees; in other words, seizing officers must be legally disqualified from ever becoming trustees to any estates. Creditors having thus complete control over the destiny of their own property, will effectually remove all cause for question as to their disposition to manage their own affairs. No board of merchants would fall into the blunder of adopting the extravagant and inefficient means contemplated by this Bankruptcy Bill for realizing assets, and imperative as is the want of an Act for the fair distribution of insolvent estates, the very last thing merchants would willingly submit to is the injustice which would be visited upon them by what they are likely to characterize as a "Lawyer's Bill."

THE SUGAR DUTIES.

It has been demi-officially announced that the cause of the postponement of the Budget Speech until after Easter is to be ascribed to the desire of the Finance Minister to make a careful examination of the changes in the United States tariff, and to their possible effect on Canadian trade. The most important changes that have been made have been in the sugar duties; and it is well worthy of consideration whether, in view of the fact that the policy of Canada, like that of the United States, is to protect the refiners, it may not be wise to adopt a scale of duties not materially different from theirs. In the United States No. 13 Dutch Standard has been adopted as the grade above which the higher rates of duty commence. In Canada No. 14 has been adopted, but only in the last tariff, and we are unaware of the reason for the change. Whichever number is adopted it must now be a matter for grave consideration whether it is expedient to continue the differential duties in favor of the grade under No. 9, the practical effect of which is to impose discriminating duties on sugars all of which are used by the refiners. The United States tariff places all sugars not above No. 13 Dutch Standard on the same footing, the duty being 1 4-10 cents per lb., provided, when tested by the polariscope, they are not above 75 degrees, and 4-100 of a cent extra for every additional degree or fraction of a degree above 75. The object of the polariscopic test is to prevent the importation at a low rate of duty of sugars of dark color but of good quality. How far it may be expedient to adopt in Canada the polariscopic test may be a question well deserving the thoughtful consideration of the Ministry; but we feel assured that it would be a wise measure to adopt one scale of duties for all sugars below 14 or 13, as may be determined on, so as to put all the countries which supply Canada with raw sugar for refining on the same footing. The present difference amounts to a considerable percentage on the cost; and, whatever may be urged in favor of retaining the ad valorem duty on the higher grades, it only increases the discrimination between the various grades of low-priced sugars. We do not pretend to be able to judge as to the effect of the polariscopic test, but we are inclined to think that the United States duties on the grades of No. 13 D. S. and under will be less than the Canadian, while those above 13, and not above 16, will be about the same as the Canadian above 14. On the high grades, above 16 and 20, the United States duties are virtually prohibitory,

and the same may be said of the Canadian, as the value of the imports of sugars above No. 14 D. S. are only about 6½ per cent of the whole. There is no material difference in the imports of the classes under 9 and under 14; and it would clearly be sound policy to place a fixed duty on all grades under 13 or 14, as may be deemed best. The experience of the United States is in favor of 13. It must be borne in mind that sugar is one of the most important branches of our commerce, and that it yields a very considerable portion of our customs revenue.

THE BANK STATEMENTS.

Our usual summary of the Bank statements will be found below. There is a decrease in the liabilities of about \$1,400,000, during the month, although the circulation has rather increased. The available assets are about a million less than last month, and the loans on collaterals are rather less. On the other hand there is an increase of about \$1,300,000 under the heads of discounts and notes overdue. This is not surprising considering the number of failures that have recently occurred. The Dominion note circulation is much the same as in January, the large notes having increased about as much as the decrease in the small notes:

	Feb, 1883.	Jan., 1883.
Capital authorized....	\$68,146,666	\$68,146,666
Capital subscr. bed....	63,322,184	63,322,184
Capital paid up.....	61,137,288	61,107,648
LIABILITIES.		
Circulation.....	\$34,044,909	\$33,722,447
D. Gov. dep. on demand.....	2,920,225	2,592,203
D. Gov. dep. after notice.....	4,474,264	5,074,264
Deposits Security for Gov't Contracts and Insurance.....	1,047,167	1,083,259
Prov. Govt. on demand.....	1,181,619	1,192,350
Prov. Govt. aft'r notice.	2,063,223	1,968,308
Other deposits on demand.....	44,574,454	46,154,641
Other dep. aft'r notice.	51,530,448	50,710,510
Loans or deposits from other Banks sec'd.....	.....	.....
Loans or depts. by other Can. Banks, unsecured.....	1,057,078	1,248,690
Due Bks. in Canada.....	1,058,119	1,172,456
Do. in foreign countries.....	261,061	102,166
do. in the U. K.....	1,139,620	1,671,491
Other liabilities.....	246,305	329,676
Total liabilities....	\$145,603,492	\$147,040,461
ASSETS.		
Specie.....	\$6,709,358	\$6,071,638
Dom. notes.....	10,198,436	10,252,812
Notes and cheques on other Banks.....	5,828,549	6,748,194
Due from Banks in Canada.....	2,749,744	3,229,532
Due from Age's or B'ks in for'n. countries.....	10,961,391	10,846,294
Ditto. in U. K.....	1,533,307	1,827,253
Available Assets....	\$37,988,345	\$38,975,723

Gov. deb. or S'k.....	\$902,723	\$1,004,922
Loans to Dom. Govt....	644,148	664,784
do. Prov. Govt....	886,408	858,233
Securities other than Canadian.....	1,289,016	1,380,859
Loans secured by other than Canadian Securities.....	14,541,084	15,281,519
Loans to Municipal Corporations.....	1,151,283	1,032,637
Loans to other Corporations.....	11,600,662	12,099,997
Loans or deposits in other Banks sec'd.	25,000	.....
Loans to or Deps. in other Banks, unsecured.....	625,017	411,444
Discount.....	145,507,278	144,600,509
Notes overdue not specially secured...	1,880,019	1,590,237
Overdue notes, sec'd..	1,755,798	1,639,183
Real Estate.....	1,432,350	1,402,450
Mortgages on R. E. sold by Banks.....	738,795	734,958
Bank Premises.....	3,138,567	3,126,474
Other Assets.....	2,736,642	2,778,987
Total Assets.....	\$226,843,635	\$228,082,996
Directors' Liabilities.	8,671,354	8,531,309
A'ge Amt. Specie during month.....	6,100,092	5,326,449
Do. Dom. Notes.	10,236,251	10,044,068

STATISTICS OF FIRE LOSSES.

It would be difficult to over-estimate the value to the fire insurance companies and the public at large of the statistics prepared by the New York *Chronicle*, issued recently as a supplement to that paper. During the eight years comprised in the *Chronicle's* tables the total destruction by fire in the United States and Canada amounted to over 672½ millions of dollars, of which over 78½ millions belong to Canada, or an average of over \$4 millions yearly for both countries. Canada's share of "this yearly tax, mostly levied by carelessness and crime," is \$9,847,000. The total of insurance payments for the eight years in both countries is 363 millions of dollars, of which nearly 35 millions was disbursed in Canada. The average annual payment in the United States was about 55 per cent, and in Canada somewhat over 44 per cent of the loss. The figures take no account of any fire the damage by which was less than \$100. How to diminish the great burthen thus imposed upon the country is, says the *Chronicle*, "a question to which insurance is not designed to furnish an answer. How best to carry it is the insurance purpose. Nevertheless the underwriter is constantly endeavoring, as an incident of his profession, to teach the people methods of diminishing fire loss, and is all the while encouraging them to the use of such methods, to wiser building, to greater care, to more effective battle with fire. He risks the ultimate ruin of his occupation by directing popular thought and action to the prevention of that which yields him bread, but it

is a fact that the building laws, the fire departments, the water-works and the architecture of the present, so largely improved over those of the past, are largely due to the persistent efforts of underwriters. In this line of endeavor he works as beneficently as the physician who seeks the removal of the causes of disease. The general lesson of all the figures here presented is none other than the old one: That fire insurance capital and capital invested in fire-exposed property are natural allies and friends; that the alliance and friendship, to be perpetuated, must be on the basis of mutual fair dealing; that the premium should be graduated to the hazard; that the risk-owner should justly remunerate the risk-carrier, and the latter honorably fulfil the contract to which such remuneration binds him." There cannot be any stronger arguments against the latter-day cutting of rates, direct and by means of blanket policies. No agent who wishes to honestly serve his company should neglect to provide himself with a copy of the *Chronicle's* Fire Tables, and to study and apply the lessons which they teach.

THE NEW BANKING ACT.

The Banking Bill has passed through Committee, and has been reported with amendments chiefly relating to the penalties on private bankers. The really objectionable feature of the Bill has not even been criticized. By incurring a fine of \$1000 a bank whose circulation is by law limited to \$200,000 may increase it by \$100,000, all of which illegal issue will be a first charge on the assets of the bank, and may have a most prejudicial influence on the depositors. The true principle to be adopted is sufficiently obvious. For mere inadvertence, that is for an excess, such as with the best intentions it may be impossible to avoid, unless by fixing a bank's normal circulation some ten per cent below what it is authorized to issue, there should be no penalty at all, but when a reasonable limit is reached, and the violation of the law is intentional, as it must be in the cases provided for in the new bill, the penalty should be forfeiture of charter and misdemeanor. The new bill is of a most dangerous character.

UNDERWRITING IN HAMILTON.—Efforts have been made by the underwriters of Hamilton to follow the example of Montreal, Toronto and London, in the matter of an adjustment of rates, and there is perhaps no city in the Dominion, except Quebec, where it is more needed. Notwithstanding the unanimity of all the companies on this head, the matter seems to hang fire, and the prospect of a new tariff is not quite

assured. If a first-class fire department and a capable chief constitute ample protection, rates in Hamilton are not 50 per cent too low, but without an adequate supply of water and not pressure enough to throw a stream scarcely into a second storey window, the only alternative is an advance in that proportion, that is, if the companies do not wish to pursue the suicidal policy of selling indemnity at less than cost, especially when matters have come to that pass when insurance brokers and agents are becoming more and more blind to the evils of blanket-policies, and are persuading themselves that such policies are little if any less desirable than, or can be written as cheaply as, specific ones. It is a noteworthy fact that the demand for all these concessions as to rates and variations comes not from the insured; they are simply proffered by men whose only interest in too many cases is their commission. But the remedy is in the hands of the companies, and it will be their own fault if it be not applied while it is yet time.

The case of Reinhardt against his senior partner, A. M. Foster, for obtaining money under false pretences, referred to last week, was brought before Judge Ramsay, Court of Queen's Bench, last Wednesday. In charging the jury the learned judge said that, as a matter of fact "false pretence, as absolute and false as could possibly be, had been proved against the defendant. In his mind the evidence had not left a doubt that the whole transaction was a gross fraud. But, owing to the fact that the deed of partnership had been signed, the offence laid down in the indictment did not come within the meaning of the statute. They must therefore bring in a verdict of not guilty."

A MEETING of creditors of John W. Humpidge, hotel-keeper, London, whose assignment was notified last week, was held last Monday, when a statement was submitted showing total liabilities of about \$22,000, with assets estimated at nominally the same amount, consisting of hotel furniture and an agreement to purchase the property. A chattel mortgage on the furniture for \$1,500 is held by one Henry Taylor, and the land on which the hotel stands is said to be mortgaged for \$13,500. The house was purchased for \$14,000 from the Equitable Loan Co., but no deed was given. Humpidge started the business about a year ago, on borrowed capital, chiefly in the form of accommodation paper, which was discounted by the Mahon Banking Co., and the direct cause of his failure is believed to be the impossibility of renewing this paper. His chief supporters are said to have been George Jackson & Co., implement manufacturers, London, who have also called a meeting of creditors. The estate will probably not pay over 20c on the dollar to unsecured creditors. Although a cabinet maker by trade, Humpidge has been in the hotel business for some years, but in the latest venture he undertook to carry on too large a business for his limited capital.

The Pembroke Town Council have decided to purchase a steam Fire Engine and to organise and equip a Hook and Ladder Co. The Insurance Companies will be glad to hear of this, as they have sustained heavy losses by fires recently in that town.

Financial and Commercial.

MONTREAL WHOLESALE MARKETS.

THURSDAY, 22nd March, 1883.

March, although not usually an active month at wholesale, has thus far this year been uncommonly quiet. The spring trade in nearly all departments has been retarded by the prolonged wintry weather and repeated heavy snow storms, which have blockaded traffic in the interior; accordingly there is little or no improvement to note in the state of trade as compared with a week ago, and few fluctuations in values. The tone of the markets will be found noted under the respective headings. No change in money market: commercial paper discounted at 7 to 7½ per cent, and call loans on stocks made at 6½ to 7. Sterling Exchange dull at 102½ for sixty-day bills, and 109½ for demand. Currency on New York, ½ prem. The share market has been much more active, with transactions above the average, especially in Montreal Bank, Merchants, Commerce and Gas. The tone of the market for the most part has been weak and declining, under the depressing rumors of commercial uneasiness; the Bank of Montreal being especially depressed by the financial embarrassment of Mr. T. H. Hodgson, it being his largest creditor. Montreal declined ½ per cent, but under a much stronger market to-day recovered, and closes firmer, 201¼ bid. Merchants advanced nearly ½ per cent to-day, closing at 123 to 123½. Commerce shows an advance of 1 per cent for the week, selling this p.m. at 133½. Ontario was a shade weaker, closing at 111 bid. City Gas shows a decline for the week of ¼ per cent, selling to-day down to 181½. See comparative table on another page.

BOOTS AND SHOES.—The bulk of the season's business has been done, and travellers are returning home, the majority having already arrived. The volume of trade, notwithstanding the protracted lock-out of the "lasters," will most probably compare favorably with that of last year; manufacturers are kept very busy packing and shipping goods, and a few general country merchants have been in the market placing sorting-up orders. Some houses are behind with their orders, but they state that, considering the slow payments, goods are being distributed quite fast enough; more renewals are asked for than some time ago.

DRY GOODS.—Reports of experience differ, but on the whole trade during the week has been unusually quiet for this time of year. There have been a few Ontario buyers in the market, chiefly perhaps from the Ottawa district, but there is not the rush of country merchants usually seen here in March, and their sorting-up purchases thus far have been light and indicative of considerable caution. This state of affairs is of course mainly due to the heavy snow roads in the country and city too—which keep Spring goods on the shelves of the retail stores and hinder collections. Yet, notwithstanding the prolonged wintry weather, many of the buyers who have been in the market appear to be in good spirits, and look forward still to a good Spring trade. Remittances this week have been better with some houses than others, and on the whole may be written fair. The city retail trade for the past fortnight has also been quiet and unsatisfactory. Stocks in the large warehouses are well assorted, but there is no special enquiry for any particular lines of goods. The present "strike" among the Yorkshire woollen operatives may render English manufacturers unable to fill their orders promptly, consequently the next shipment of goods to this market may be somewhat slow in coming forward.

DRUGS AND CHEMICALS.—In general drugs there is a fair amount of business doing, but the heavy snow storms have interfered very materially with business in the country. In heavy chemicals there is very little doing. Alum is higher on account of short supplies. The English markets are quiet, the only demand of note being for *Bleaching Powder*, which is freely enquired for at £6 2s 6d, with no sellers at under £6 5s, at which contracts have been made up to June. There is some excitement in the *Gum Arabic* markets, in London and New York, and a firm advance is looked for; holders are not offering except in limited quantities. *Quinine* is still weak, without much prospect of an advance in the near future.

DAIRY PRODUCTS.—Receipts of *Butter* in this market continue remarkably light, even for this late period, and stocks here have been reduced to quite moderate proportions. Last week's outside rates are fully maintained for fine qualities, which continue scarce and in good demand, while poor goods, which constitute the bulk of supplies, move slowly at easy prices. A fair local demand prevails, which, together with some enquiry for outside points, will probably absorb the supplies pretty much until the opening of the new season. The *Cheese* markets on both sides of the Atlantic remain firm, with values here precisely as quoted last week, and in Liverpool 4s higher, now quoted a 70s per cwt. The exports from New York last week were 12,025 boxes, against 12,584 boxes for the like period last year.

FURS.—Latest cable advices report the close of Lampson's sales in London as follows: "Sea otter 15 per cent. higher than July; red fox same as June; silver fox 20 per cent., and cross fox 10 per cent. higher than June; marten same as March; bear 40 per cent. higher than March; musquash same as January; otter 12½ per cent. lower than March; fisher and gray fox same as June; opossum 15 per cent.; skunk 10 per cent.; raccoon 20 per cent. higher than June; beaver 10 per cent. higher than January; lynx same as Hudson Bay sale." A fair quantity of raw furs for the time of year have been marketed this week, at generally steady prices: Mink, \$1; red fox, \$1.00 to \$1.25; marten, 75c to \$1; otter, \$8 to \$10; beaver, \$2 to \$2.50 per lb; skunk, 60c; bear, \$8 to \$10 for large and \$4 to \$5 for small; lynx, \$2 to \$2.50; winter rats, 12½c.

GROCERIES.—*Sugars.*—The advance in Granulated and Refined Yellow is maintained, although there is rather an easier turn in the market, without quotable change in prices. West India Sugars steady. *Teas.*—Market is not active, and the range of values continues with very slight changes. In Japan the season is drawing to a close, with light stocks remaining of good qualities. China Green and Black Teas quiet. *Molasses.*—Firmness reported from Barbados for new crop. With us there is steadiness and moderate demand. *Syrups* not active. *Coffees.*—Mocha asked for to some extent, and held firmly at all points; Java and other kinds in light demand. *Spices.*—Pepper still retains its high value as for some time past. *Nutmegs* rather dearer. East India and African Ginger firm. *Fruits.*—Valencia Raisins; the turn easier, although change is slight. Malaga Fruit dull. Currants maintain value. Tarragona Almonds higher, frost having injured growing crop. Figs, Prunes, Sultanias dull. Walnuts this season very ordinary in quality.

HOPS.—The local market, rules very quiet, with the tendency of values in favor of buyers. Several lots of choice Canadian have been offered within the last few days at 95c, which figure might even probably be shaded for a round lot. Prices for Canadian growth are quoted nominally at 85c to 95c, and for other kinds at 70c to 75c per lb.

HIDES AND SKINS.—Offerings of native *Hides* continue light, and the market rules dull at unchanged quotations. *Sheepskins* also slow of sale at easy prices, few bringing over \$1.00 to \$1.05 each. *Calfskins* beginning to come forward more freely, and taken at 12c per lb. Nothing doing in Western Hides, which are still quoted at the figures given last week.

LEATHER.—The market is well supplied with all kinds of leather, but the demand from manufacturers is slow, and trade on the whole dull. The recent large failures, too, in the shoe trade, has caused a slight feeling of distrust among the leather dealers, who, as a rule, are not trying to force sales, preferring rather to carry stocks than to make concessions on present values. It is stated that direct orders from England have been received for black leathers at higher prices than can be obtained in this market, and accordingly shipments, principally of *Buff* and *Splits*, have been going forward freely. One leading firm estimates that some twenty tons of *Splits* leather have been shipped from this market to England during the week. In Quebec a sale was made, a direct cable offer at 22½ cash. *Sole* leather has been in moderate request from manufacturers; a lot of 5,000 sides *Slaughter Sole* was reported sold at 24½ to 25c. For choice plump and selected No 1 Spanish *Sole* 27c has been obtained, but for the average qualities 26c is about the highest price paid. Stocks of black leather are said to be accumulating, notwithstanding the decrease in production, and the only apparent outlet of consequence is to the foreign markets.

OILS.—Trade in *Linseed* and fish oils is dull and flat. Buyers appear to be looking for lower prices, and a better business is expected to be done after the 1st April, when freight rates may be lower. Petroleum is a trifle more active at the recent decline in values. The Pittsburgh market continues strong and excited, with heavy transactions reported.

PROVISIONS.—In Chicago yesterday hogs declined 5c to 10c per 100 lbs., with estimated receipts of 14,000 head against 13,280 on Tuesday. Pork also declined 12½ to 30c per bbl. for April, May and June deliveries, and lard fell off 17½c per 100 lbs. the home market has remained quiet, and for most articles unchanged. In *Pork* the only quotable transaction reported this week was that of 50 bbls. Western Mess on p.t., but believed to be at quotations; to effect sales of round lots concessions on inside rates would be necessary. Several small parcels of refined *Tallow* have changed hands at 9c, but *Lard* is quiet at 14c to 14½c, in pails. The *Egg* market continues irregular and unsettled; sales of fresh in barrels have transpired at 21c, and in cases at 22c to 23c. Some dealers claim buyers at 24c. In Western Canada prices are lower, fresh eggs having been offered at 17c f.o.b. at point of shipment, near Toronto.

PETROLEUM.—The demand is rather more brisk, and quotations are unchanged. Car lots quoted at 13½c f.o.b. at Petrolea, and 16½c here in store; smaller quantities at 17c to 19c, all per Imperial gallon.

SEEDS.—The market for red *Clover* is quite firm, prices showing an upward tendency. Latest Liverpool advices report sales of 160 bags choice Canadian clover at 80s, and a lot of yearlings at 54s per cwt. The bulk of the offerings in Ontario have been bought up, and stocks are now well concentrated. Here prices are quoted at from \$8.50 to \$9.00 per bushel, sales being reported at within that range. For *Timothy* seed, farmers are still loth to accept current rates and, consequently, very little has as yet been marketed. A few small parcels have been bought at \$2.50 to \$2.60 per bushel. Linseed is selling at \$1.15 to \$1.40 per bush.

Wool.—The market for domestic descriptions has continued quiet, there being only a few small sales of Pulled Supers transpiring at a range of from 30c to 33c. All desirable parcels of foreign wool have been promptly taken by manufacturers at firm, unchanged prices. An American has been in the market this week offering samples, and he reports the sale of a lot of fine light Cape in the West, at 20½c.

The Price of the
EL PADRE
 is 10 Cents.
THE
SENECAL
 10 Cents;
THE
CABLE
 5 Cents.
 MANUFACTURED BY
S. DAVIS & SON,

54 & 56 McGill St., } MONTREAL.
 73 & 75 Grey Nun St., }

ENGLISH MARKETS.

LIVERPOOL, March 22, 1883.

(Reerbohm's Advices.) Cargoes off Coast—Wheat and Corn, slow. Cargoes on passage—Wheat and Corn quite of a holiday character. Mixed American Maize 28s 6d. Mixed American Maize off Coast, tale quale, 29s 6d. Liverpool Wheat and Corn on spot quiet. Weather in England frosty.

AMERICAN MARKETS.

Boston, March 22.—Flour, market dull, prices eased off; sales limited. Superfine quoted at from \$3.50 to \$4; Extras, from \$4.25 to \$4.75, including choice bakers from \$5 to \$6. Winter Wheat selling at from \$5.50 to \$6.50. Spring Patents sold at from \$7.25 to \$8, and Winter Patents at from \$6.25 to \$7. Cornmeal quiet at \$3.20. Oatmeal sells at from \$6.25 to \$6.50 for common to good, and from \$7 to \$7.50 for choice. Hay arriving freely; prices not so firm; sales of choice at from \$16 to \$17; medium grades at \$15. Butter dull, prices unsettled. Cheese firm. Eggs eased off; choice quoted at from 21c to 25c. Potatoes in steady demand, light stock, sales of Early Rose at from \$1 to \$1.05.

Chicago, 2.00 p.m.—Wheat, April, \$1.05½; May, \$1.101; June, \$1.11½. Corn, April, 52½c; May, 57c; June, 57c. Oats, April, 59½c; May, 45½c; June, 42c. Pork, April, \$18.07½; May, \$18.30; June, \$18.45. Lard, April, \$11.12½; May, \$11.30; June, \$11.37½.

New York, 2.00 p.m.—Wheat, No. 2 Red, March, \$1.18½; April, \$1.19½; May, \$1.21½; June, \$1.22½; July, \$1.19½. Corn, March, 66c cash to 66½c; April, 67c; May, 67½c; June, 67½c; July, 68½c.

Milwaukee, 2.00 p.m.—Wheat, April, \$1.06 cash to \$1.06½; May, \$1.01.

TORONTO WHOLESALE MARKETS.

(By Special Telegraph.)

TORONTO, March 22, 1883.

Trade is quiet. The condition of individual firms is being made the topic of conversation in mercantile circles. There have been some failures both in the country and the city lately that are regarded with some degree of uneasiness; these happening under circumstances beyond the seeming control of upright dealers, a spirit of distrust is being aroused. Still public credit is not strained. General trade is reported as in a satisfactory condition. Dry goods are moving in an ordinary way for Spring staples. Hardware is not quite so active as was looked for. Groceries are dull, but not depressing. Provisions are very quiet. Boots and shoes moving in an ordinary way for the season. The banks are not limiting their business. Demands for accommodation are not pressing from merchants, and good security is answered without further delay at 7 per cent; ordinary paper is discounted at 7½ per cent. It is certain however that the banks are exercising a greater degree of caution in granting credits. On the Stock Exchange the business has been moderate: Dominion, Montreal, Federal, and Toronto banks being among the most active. Values have been very little changed. Loan stocks were observed to be more active, and prices were generally firm. Miscellaneous stocks have been steady. A feature in this list was the comparatively new stock of Ontario and Qu'Appelle, which advanced from 170 a week previous to 200. The following table shows the closing bids today compared with those of last Thursday:

Banks.	Bid Mar. 15.	Bid Mar. 22.	Loan Cos.	Bid Mar. 15.	Bid Mar. 22.
Montreal.	202½	200	Can. Permanent	171½	171
Toronto.	183	182½	Freehold	101	101
Ontario.	112	111½	Western Can.	101	101
Merchants	123	121	Bldg. & Loan	101	101
Commerce	139½	139	Lords' Loan	128	125
Dominion	100	101	Farm. & Caw'dn	131	131
Hamilton	113	113	Huron & Erie	158	158
Standard.	114½	114½	Dom. Saving	116	118
Federal.	158½	159	Ontario Loan	123	123
Imperial	133½	130	Hamilton Prov.	106	107
Molson's.	121	121	Imperial Savin's	106	107

Flour and Meal.—Flour was decidedly weak up to Monday, with bids made at quite its value. On that day a sale of a car of Superior Extra was reported at \$4.55, with Extra quoted at \$4.40. On Tuesday the market was quiet, but values were maintained, \$4.50 being bid for Superior Extra, with choice Extra sold at \$4.42. The market yesterday was steady at the best late reported rates, but buyers were not anxious, and spot flour only was wanted. The stock in store on Monday was 8,975 barrels against 7,773 March 20, 1882, and 9,643 barrels March 21, 1881. It is reported that the quantity of flour is considerable at outside points also. Meal is very firm, and the supply not large. Oatmeal is quoted at \$5 for standard and \$5.10 for granulated. Cornmeal is quoted at \$3.75 to \$4, the latter for small lots. Shorts quoted selling in small lots at \$18 to \$20 per ton. Bran was sold at \$15 per ton on the track.

Wheat.—The Wheat market has been more unsettled than Flour. The English markets have been steady, but the United States markets have been in the hands of speculators. The reports of the growing crops in England were unfavorable up to the end of February, but later accounts were more favorable. The large reserves in store in the United Kingdom, with the ascertained quantities of Wheat yet in surplus in exporting countries has a tendency to keep prices from advancing. The market

here has been slightly variable during the week, but it closed steady at the highest price of the past two days. No. 2 Fall sold as high \$1 \$1.02, but on Tuesday the prices were fixed at as for No. 2 Fall; and 98c for No. 3 Fall. No. 1 Spring quoted at \$1.08 and No. 2 Spring at \$1.05 to \$1.06. Prices yesterday were unchanged, but the market is not so firm. No improvement is looked for. The stocks in store on March 19 were 532,239 bushels, against 504,175 bushels on the Monday previous; against 369,221 bushels on March 20, 1882; and against 221,731 on March 21, 1881.

Coarse Grains and Seeds.—The markets have been generally firm with advance in some quarters. Barley is not active, and prices are chiefly nominal: No. 1 is quoted at 76c; No. 2 at 72c; sales of 3 Extra were made at 64c and 65c; and No. 3 in Northern cars at 58c. Prices closed yesterday rather below these figures. The stocks here were, on March 19, 111,432 bushels, against 141,040 bushels on March 12; against 230,243 bushels on March 20, 1882, and against 266,749 bushels on March 21, 1881. The *Malt* in this port has not been reported for some years. Peas are in good demand and prices are firm; quoted at 7c to 7½c for good shipping samples. Stocks here on Monday last were 13,543 bushels, against 21,984 bushels March 20, 1882; and 89,866 bushels March 21, 1881. Vats are firm, quoted at 45c on the track and selling at 50c on the street. Rye is firm also, and quoted at 65c. Red Clover is bought at \$8 to \$8.10 and sold at \$8.40 to \$8.60; Alsike sells at \$12 to \$13.50, in jobbing lots; Timothy is bought at \$2 to \$2.25, and sold at \$2.40 to \$2.60 per bushel of 48 lbs.

The Live Stock Trade.—There has been a pretty active movement of cattle during the latter part of last week, and at Tuesday's market here. The Eastern markets outside supplied this market with a lot of good cattle. During the past four days, counting last Friday's market, there were probably over 300 head. At Friday's market good butchers' cattle brought 5c to 5½c per lb, live weight; choice 6c to 7c. A few loads of cattle at Tuesday's market, ordinary butchers', were sold at 5c to 5½c; and some taken from Montreal at 5½c. By far the greater number of all cattle offered for the Easter markets were sent on to Montreal. Sheep few, quoted at 5½c to 6c; lambs at 6c to 6½c. Fat hogs, few, sold at \$6.50. Calves, for dressed weight, 9c to 10c per lb. The snow storm has hindered traffic, and receipts are small. It is not expected that the receipts of cattle will be even moderately large till the spring has advanced.

Provisions.—Trade is quiet. Bacon is steady; with only moderate stocks reported; quotations 11½c long clear; C. O. 10½c, for jobbing or box lots; breakfast bacon 13½c to 14c; rolls, short, 12½c, long 13c. Hams, smoked 13½c, pickled, 12c to 12½c. Lard in moderate demand only at 14c for tubs, and 14½c for pails, in jobbing lots. Butter unchanged; dairy 21c to 24c; large rolls 17c to 20c; common 13 to 16. Cheese steady, 12½c for common, 13c to 14c for medium to fine. Eggs, 18c for box lots; 20c on the street market. Dried Apples buying at 9c and 9½c, and selling at 10 and 10½c; evaporated selling at 10c to 18c. Pork \$22.00 to \$22.50. Beef, \$14 for prime; \$15 for Mess, and \$13 for plate, with light demand.

Other Produce.—Potatoes here advanced owing to trouble in handling; quoted at 70c per bag for car lots. Apples, small demand, selling at \$2 to \$4 per barrel, according to quality. Hogs selling on the street at \$8.35 to \$8.50. Hops offering at 90c; selling in small lots at \$1 and \$1.05. Poultry advanced, turkey's 15c, geese 10c per lb; ducks 90c, fowls 80c a pair. Tallow buying at 8½c; selling at 8½c for rendered; buying at 4½ for rough. Pressed Hay, \$12 to \$13 per ton on the track by car lots.

PETROLEUM.—Trade keeps good. The trade in lubricating oils is improving in extent. Illuminating oil is steady. Canadian refined unchanged at 17c for five barrel lots, and 17½c 26c smaller lots; American prime unchanged at for; Water White reduced, selling at 28c.

FUEL.—There is no change in trade. The severe weather has kept the market steady, and prices unchanged. Coal for domestic uses, all sorts, \$6.50 per ton, delivered; Steam coal \$4.5c to \$5.50; small Nut, domestic use, \$5.50. Hardwood \$5.50 to \$6 per cord. Receipts of coal by rail are pretty large.

WOOL.—Trade is exceedingly dull for domestic wool. Manufacture is thought to be falling off. There is no advantage expected from United States tariff. The prospect is not bright, as the new clip will only add to the large quantity of stocks on hand. Fleeces is quoted nominal at 18c to 20c; Supers 26c to 28c; Extra Supers 31c to 34c.

HIDES AND SKINS.—Business is quiet, and prices are not changed. Sales have been made recently at 7½c for car lots of cured; quotations are 7½c to 8c. Green hides are bought at 7c for cows, and 8c for steers. *Calfskins*, cured 13c to 15c. *Sheepskins* are bought at \$1.25 to \$1.30 for green, and 75c to \$1 for old lots.

LEATHER.—There is only a small trade doing with country buyers. Travellers report country dealers as buying generally with care not to get loaded with stocks. The city trade is not pressing either, as manufacturers are not pushing work beyond actual orders. Prices for country dealers are: for Sole, Spanish, all weights, 28c to 30c; for No. 2 23c to 24c; Slaughter 28c to 30c, and light 27c to 29c; Kip Skins, French 75c to 95c; English 70c to 75c; Chicago 65c to 75c; Native 50c to 65c; Splits 28c to 33c; Buff 16c to 18c; Pebble 14c to 18c. Cod Oil 65c to 70c; Gambier 7c; Sumach 4c to 5c.

DRUGS AND CHEMICALS.—Business continues very fair, and the market is steady, and in good condition for trade. Quotations of leading articles are: Glycerine 38c to 40c; hops \$1 per lb; Cream Tartar 38c to 40c; turpentine 92c per gal.; linseed oil, raw, 68c, boiled 72c; madder 13c to 14c; tartaric acid firm, at 65c per lb; morphia steady at \$2.90 to \$3 an oz.; borax, 8c; fresh ergot, 55c to 60c; alcohol, \$2.75 per barrel. Quinine, Howard's, \$2.25 per oz.; German, \$1.90. Sumac, \$95 per ton.

GROCERIES.—Trade is very quiet. Sugars have been selling freely. *Teas* are steady. *Tobaccos* are quiet. Other lines steady. *Fruits* are steady: Muscatel, loose, \$2.65 to \$2.80; Layer \$2.90 to \$3. Valencia 7½c to 8c; Prunes, 7½c to 8c; Currants 7c to 7½c; *Sugars* firm, Porto Rico, common, 7½c to 7½c. Canadian refined 7½c to 8½c; Scotch refined 7½c to 7½c. Syrups common 55c to 57c; Amber, 63c to 66c; Molasses, 40c to 43c.

HARDWARE.—There is nothing new to report. Trade is said to be satisfactory. Prices are unchanged. The following list is chiefly in demand: Nails, 10d to 60d \$3.05 to \$3.10; 8d and 9d \$3.35 to \$3.40; 6d and 7d \$3.65 to \$3.75; 4d and 5d \$3.75 to \$3.85; 2d \$4.10 to \$4.20. Glass, 25 and under, \$2.10; 26 x 40 \$2.25; 41 x 50 \$2.55. Tin, Bar, 26c to 28c; Ingot, 25c to 27c. *White Lead*, per keg, \$1.50 to \$2. *Manilla Rope*, 12½c to 13c per lb. *Glue*, 8c to 20c per lb. Barbed fencing wire 8½c for galvanized, and 7c for painted. Borax 15c to 17c per lb; brass kettles 35c to 36c.

Canadian Pacific Railway Company.

NOTICE.

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

Second day of April next

(the first being Sunday), at the offices of the Company, Place d'Armes Square, Montreal; or at the office of Messrs. J. S. Kennedy & Co., Agents of the Company, 63 William Street, New York; or at the office of the Company, Bartholomew House, London, England.

CHARLES DRINKWATER,

Secretary and Treasurer.

NOTICE.

DISSOLUTION OF PARTNERSHIP.

THE PARTNERSHIP HERETOFORE existing between the undersigned, under the firm name of Russell & McCrae, has this day been dissolved by mutual consent, David McCrae retiring from same. The business will be continued by William Russell, to whom all outstanding accounts will be paid, and who assumes all liabilities of said partnership.

Witness—E. F. B. JOHNSTON.

WM. RUSSELL,
D. McCRAE.

Guelph, March 8th, 1883.

CHARLES TURNBULL,

Manufacturer of

FULL FINISHED
LAMBS' WOOL
UNDERCLOTHING.
GALT, - - - ONT.

Galt Brass Foundry and Novelty Works.

H. & G. DAKIN,

Manufacturers of

ENGINEERS' and PLUMBERS'
Brass Work & Babbit Metal.
Portable Lawn Fountains, Window Rails, &c.
GALT, - ONT.

HAMILTON ORNAMENTAL FOUNDRY.

OLMSTEAD & SON,

Manufacturers of the latest

IMPROVED BOYNTON FURNACE
(the best in the market.)

Also Waggon Skiers, Fountains, Lawn Ornaments. All kinds of Wrought and Cast Iron, Fencing, Cresting, etc. Send for prices.

180 York St., - Hamilton, Ont.

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Successors to HAGGERT BROS.

ESTABLISHED 1849.

Paying twelve (12) per cent dividend. For annual reports, stock sheets, &c. Apply to

Morphy & Fleming

or W. H. McFadden, Solicitors.

R. Cochrane, Manager,

BRAMPTON, ONT.

(Advertisement.)

OUR NEW MALLEABLE WORKS

Every one interested in the progress and prosperity of Oshawa as a manufacturing centre will be pleased to learn that the malleable iron castings turned out of the new works erected by the Joseph Hall Manufacturing Co. prove to be of a very high order. They fulfil every requisite of first-class malleables: First, they are soft and tough. Secondly, they are stiff and will not bend without extraordinary strain. Thirdly, they turn, bore, and drill readily. Fourthly, there is no shrinkage, so that where bolts are cast in the parts they will fit exactly the wood or other parts to which they are to be attached. Fifthly, the castings are strong and smooth. Sixthly, they are very straight and not warped. The Company has expended a large amount of money in getting the works in first class condition. Mr Bailey has done his part to the satisfaction of all parties. His selection of the various brands of iron has been good, and in every respect he has shown his thorough knowledge of the business.

The Company will not only make agricultural machinery castings, but will give special attention to saddlery and carriage hardware, builder's hardware, and castings of all kinds for various branches of manufacture in Canada. We are informed that the works will be enlarged as soon as the weather will permit, by the erection of additional moulding shops and annealing ovens so as to meet the demand for high grade goods. It is not the intention of the Company to make the lowest priced castings, but the best which have ever been made in Canada, and everything that labor, skill, money and care can do, will be done to maintain the quality of the goods turned out. It is a most important industry to Oshawa, as it will employ a large number of skilled workmen who are able to earn high wages, and must attract other business to the town. The high quality of the goods will be sure to create such a demand as will tax the capacity of the Works to supply.—*Ontario Reformer*, March 9th, 1883.

Leading Hotels in Canada.

GALT—IMPERIAL HOTEL,

ISADORE BEBY, Prop. Every accommodation; Telephone communication; Gas; Electric Bells. Steam Heated.

BRANTFORD—KERBY HOUSE.

Every accommodation for Commercial Men. F. Palmer, Proprietor.

Statement of Banks acting under Charter, for the month ending 28th Feb., 1883, according to the Returns furnished by them to the Department of Finance.

CAPITAL.

LIABILITIES.

BANKS.	Capital Authorized.	Capital Subscribed.	Capital Paid up.	Notes in Circulation.	Dominion Govt. Deposits payable on Demand.	Dom. Govt. Deps. payable after notice, or on a fixed day.	Dep. held as Security for execution of D. Gov. contracts & for lrs. Cos.	Provincial Gov. deposits payable on Demand.	Provincial Gov. Deposits payable after notice, or on a fixed day.
ONTARIO.									
1 Bank of Toronto.....	2,000,000	2,000,000	2,000,000	1,372,721	40,508	.....	10,023	.....	.....
2 Bank of Hamilton.....	1,000,000	1,000,000	997,830	893,525	25,127	.....	10,500	.....	.....
3 Canadian Bk of Com.	6,000,000	6,000,000	6,000,000	3,552,741	71,984	900,000	6,450	178,047	150,044
4 Dominion.....	1,500,000	1,495,850	1,493,728	1,351,037	26,339	.....	61,333	16,784	100,000
5 Ontario.....	1,500,000	1,500,000	1,500,000	1,076,012	60,850	300,000	21,435	75,600	250,000
6 Standard B. of Can.	1,000,000	794,600	794,600	620,614	41,790	50,000	.....	17,050	193,550
7 Federal.....	3,000,000	2,905,800	2,726,950	1,863,448	39,303	.....	107,500	21,035	100,000
8 Bank of Ottawa.....	1,000,000	942,000	924,021	824,021	21,117	.....	6,865	96	.....
9 Imperial Bk of Can.	1,500,000	1,500,000	1,498,801	1,234,446	53,393	181,197	70,500	55,105	800,000
10 Western Bk. of Can.	1,000,000	600,000	161,439	94,935	.....	.....	.....	.....	.....
Total, Ontario.....	19,500,000	18,669,850	17,936,271	12,612,191	370,859	1,431,197	294,656	361,537	1,093,694
QUEBEC.									
11 Montreal.....	12,000,000	12,000,000	12,000,000	5,486,001	1,608,723	1,500,000	515,163	231,732	.....
12 Brit. North America.	4,866,666	4,866,666	4,866,666	3,787,761	7,025	.....	275	.....	.....
13 People's.....	1,000,000	1,000,000	1,000,000	377,891	4,156	.....	.....	50,000	100,000
14 Nationale.....	2,000,000	2,000,000	2,000,000	74,414	14,273	200,000	12,625	.....	11,157
15 Jacques Cartier.....	500,000	500,000	500,000	371,292	44,237	.....	.....	.....	300,000
16 Ville Marie.....	500,000	500,000	404,250	341,638	9,449	25,000	.....	54,363	288,364
17 St. Jean.....	1,000,000	540,000	223,000	164,496	17,139	15,000	.....	.....	.....
18 Banque de St. Hyac.	1,000,000	504,000	257,850	192,903	607	.....	.....	.....	.....
19 La Bk d'Hochelega.	1,000,000	685,200	685,200	398,749	32,216	.....	.....	77,889	.....
20 Eastern Townships.	1,500,000	1,479,600	1,399,739	845,747	53,511	.....	.....	15,426	.....
21 Exchange Bk of Can.	500,000	500,000	500,000	459,327	49,342	.....	78,000	.....	100,000
22 Molsons.....	2,000,000	2,000,000	2,000,000	1,999,959	49,304	200,000	5,615	3,766	.....
23 Merchants'.....	6,000,000	5,794,207	5,713,880	4,068,418	173,724	453,000	2,637	9,411	.....
24 Quebec.....	2,500,000	2,500,000	2,500,000	679,063	35,456	200,000	13,400	.....	150,000
25 Union.....	2,000,000	2,000,000	2,000,000	709,653	161	390,000	4,712	153,774	.....
Total, Quebec.....	39,466,666	37,474,333	36,713,675	17,821,292	1,909,639	2,899,000	651,432	696,363	919,821
NOVA SCOTIA.									
26 Bank of Yarmouth.....	400,000	400,000	384,520	102,674	54,421	.....	.....	.....	.....
27 Bank of Nova Scotia.	1,000,000	1,000,000	1,000,000	874,734	126,047	100,000	532	737	.....
28 Exchange.....	250,000	250,000	245,031	65,514	12	.....	.....	.....	.....
29 Merchants Bk of Halifax	1,000,000	1,000,000	900,000	686,497	84	.....	175	86,709	25,106
30 People's Bank.....	800,000	600,000	600,000	103,405	32	.....	.....	.....	.....
31 Union Bank.....	1,000,000	1,000,000	500,000	127,319	37	.....	.....	33,141	.....
32 Piloton Bank.....	500,000	500,000	200,000	152,562	00	.....	.....	.....	.....
33 Halifax Banking Co.	500,000	500,000	500,000	370,107	56	.....	.....	.....	.....
34 Com. Bk of Windsor.	500,000	500,000	200,000	71,085	73	.....	.....	.....	.....
Total, Nova Scotia.....	5,980,000	5,780,000	4,589,541	2,038,981	51	100,000	707	120,723	25,106
NEW BRUNSWICK.									
35 Bk of New Brunswick	1,000,000	1,000,000	1,000,000	507,197	50	.....	3,345	.....	.....
36 Maritime Bank.....	2,000,000	698,000	697,800	280,313	00	50,000	97,025	.....	.....
37 St. Stephen's Bank..	200,000	200,000	200,000	184,984	00	.....	.....	.....	.....
Total, New Brunswick	3,200,000	1,998,000	1,897,800	972,494	50	50,000	100,370	.....	.....
Grand Total.	68,146,666	63,822,153.67	61,137,238.01	34,044,909.51	2,920,225	4,474,264	1,047,160	1,181,619	2,063,222

BANKS.	Other Deposits payable on Demand.	Other Deposits payable after notice, or on a fixed day.	Loans from or Deposits made by Banks in Can. sec'd.	Loans from or Deposits made by Banks in Canada unsecured.	Due to other Bks in Canada.	Due to other Banks or Agts. not in Canada.	Due to other Banks or Agents in United Kingdom.	Liabilities not included under foregoing Heads.	Total Liabilities.
ONTARIO.									
1 Bank of Toronto.....	2,590,921	1,769,312	.....	90,889	37,147	.....	32,797	677	5,894,088
2 Bank of Hamilton.....	969,072	471,232	.....	.....	850	.....	05,804	.....	2,429,112
3 Canadian Bk of Com.	6,292,520	7,884,855	71,181	15,464	15,464	.....	79,300	.....	13,202,352
4 Dominion.....	2,220,110	2,569,525	.....	.....	12	.....	104,273	.....	6,440,019
5 Ontario.....	1,803,211	977,676	61,692	157,702	.....	.....	115,684	.....	4,331,770
6 Standard B. of Can.	1,217,563	700,380	.....	822	.....	.....	.....	.....	2,847,761
7 Federal.....	2,614,174	3,677,497	234,265	60,859	.....	69,613	.....	.....	3,637,592
8 Bank of Ottawa.....	383,500	602,589	.....	6,732	.....	.....	.....	.....	1,534,894
9 Imperial Bk of Can.	1,929,653	1,335,226	90,000	16,845	.....	7,238	.....	.....	5,271,636
10 Western Bk. of Can.	69,725	100,204	.....	1,314	.....	.....	.....	.....	257,178
Total, Ontario.....	19,021,513	19,989,616	.....	543,979	302,781	70,861	398,869	677	56,495,316
QUEBEC.									
11 Montreal.....	3,332,627	6,376,164	225,146	130,598	130,598	22,843	.....	.....	24,418,408
12 Brit. North America.	922,893	4,263,466	.....	15,701	15,701	27,303	.....	.....	6,116,294
13 People's.....	1,028,593	693,273	.....	6,241	6,241	.....	80,865	3,564	2,256,506
14 Nationale.....	968,869	627,679	.....	9,720	9,720	.....	6,623	.....	2,707,966
15 Jacques Cartier.....	731,814	393,053	.....	6,822	6,822	.....	72,772	1,544	1,794,149
16 Ville Marie.....	.....	.....	.....	.....	.....	.....	.....	4,734	726,159
17 St. Jean.....	8,048	180,087	.....	.....	.....	.....	.....	161	386,932
18 Banque de St. Hyac.	12,123	655,215	.....	.....	.....	.....	.....	.....	800,749
19 La Bk d'Hochelega.	187,386	234,678	.....	.....	.....	.....	.....	9,959	940,529
20 Eastern Townships.	377,621	1,734,735	.....	14,640	14,640	7,099	.....	3,286	3,105,468
21 Exchange Bk of Can.	1,135,347	1,124,716	.....	47,863	47,863	12,842	63,739	.....	3,111,695
22 Molsons.....	2,339,736	2,550,961	.....	24,312	24,312	86,472	50,863	.....	7,420,569
23 Merchants'.....	3,179,651	4,617,659	140,953	216,704	216,704	.....	62,771	8,131	12,952,023
24 Quebec.....	3,056,804	3,856,906	.....	86,948	86,948	.....	.....	.....	6,038,478
25 Union.....	727,143	971,572	.....	50,000	16,067	.....	239,666	.....	3,231,710
Total, Quebec.....	23,027,019	25,207,258	.....	416,098	626,621	165,339	635,737	139,632	76,118,114
NOVA SCOTIA.									
26 Bank of Yarmouth.....	138,760.90	138,759.69	.....	2,985.89	2,985.89	.....	.....	.....	436.97
27 Bank of Nova Scotia.	628,564.31	2,125,595.24	77,000	4,293.02	4,293.02	26,202	24,920.00	.....	3,988,676
28 Exchange.....	23,412.97	26,876.10	.....	.....	.....	.....	.....	2,814.00	118,016
29 Merchants Bk of Halifax	273,740.37	1,263,717.62	20,000	61,095.92	61,095.92	.....	7,120.23	4,66.20	2,563,395
30 People's Bank.....	100,920.32	276,066.21	.....	39,131.52	39,131.52	.....	.....	14,961.95	719,511
31 Union Bank.....	119,223.04	324,617.20	.....	2,439.84	2,439.84	4,666	.....	16,035.15	620,660
32 Piloton Bank.....	104,475.15	477,180.03	.....	98,236.63	98,236.63	.....	23,900.59	1,168.20	862,573
33 Halifax Banking Co.	163,139.25	443,400.13	.....	426.57	426.57	.....	.....	15,069.20	1,016,825
34 Com. Bk of Windsor.	36,700.65	156,168.76	.....	.....	.....	.....	.....	.....	291,704
Total, Nova Scotia.....	1,653,813.45	5,225,263.60	.....	97,000	183,978.49	30,769	55,940.82	51,094.70	10,610,520
NEW BRUNSWICK.									
35 Bk of New Brunswick	539,172.85	317,238.74	.....	21,355.23	21,355.23	.....	40,650.66	.....	2,026,690
36 Maritime Bank.....	185,666.62	201,021.21	.....	24,651.09	24,651.09	.....	8,430.98	54,754.81	993,979
37 St. Stephen's Bank..	144,837.25	.....	.....	.....	.....	.....	6,045	80.00	859,870
Total, New Brunswick	872,676.72	1,108,309.95	.....	.....	46,036.91	4,050	49,081.52	64,865.51	3,886,540
Grand Total.	44,574,453.90	51,630,448.33	.....	1,057,077	1,058,118.75	261,061	1,189,620.02	245,305.02	145,693,492

ASSETS.

BANKS.	Specie.	Dominion Notes.	Notes and Cheques on other Banks.	Balances due from other Banks in Canada.	Bal. due from other Banks or Agents not in Canada.	Bal. due from other Banks or Agents in United Kingdom.	Dom. Gov. Debentures or Stock.	Prov'nl. Brit. For'gn. or Col. Public Sec's. other than Canadian.	Loans to Dominion Government.	Loans to Provincial Governments.	Loans, Disc'ts or advances for which stock, Bds. or Dh's. of Cr'm's. Canadian, Brit. or For'gn. Sec's. are held as collateral.	Loans, &c., to Municipal Corporat's.	Loans, &c., to other Corporations.	Loans to or dep'ts made in other Banks secured.
ONTARIO.														
Toronto	206,971	248,454	328,402	57,797	101,460		131,095				200,010	\$ 5,600	1,283,353	
Hamilton	103,116	79,566	39,237	113,371	103,097		97,333				331,577		215,974	
Commerce	959,000	1,392,332	643,974	233,480	2,191,945		152,000	575,213		43,352	2,042,615	243,535	882,358	
Dominion	142,583	314,185	229,359	157,195	456,834			530,123			775,954		56,591	
Ontario	220,970	407,172	306,770	196,625	114,047		2,000					49,000	89,413	
Standard	78,948	126,242	104,795	26,955	13,479		24,333				94,570		111,000	
Federal	374,336	410,572	440,278	121,980							725,180		1,622,996	
Ottawa	67,163	78,225	43,423	73,557	126,072		4,756				539,661	27,423	187,014	
Imperial	267,822	300,093	161,965	146,122	157,851		159,784	183,638			146,855	96,097	224,332	
West. Bk. of C.	12,580	31,157	6,063	50,261	6,935		12,661					4,900		
Total	2,423,794	3,888,024	2,306,221	1,152,841	3,274,722	242,351	406,762	1,233,010	6,427	136,903	3,894,859	417,078	4,877,196	
QUEBEC.														
Montreal	1,049,878	3,294,476	1,122,561	110,657	4,425,960	763,239					4,815,784	52,194	3,812,211	25,000
R. N. A.	899,131	535,046	161,239	49,819	1,833,646			26,825	500,396	622,938	2,047,270			
Du Peuple	13,623	87,596	125,814	1,235	494	1,650					272,105			
Nationale	131,087	233,048	75,209	105,234	18,365	2,332					67,194			
Jacq. Cartier	10,500	34,845	34,664	43,144	8,977	12,876								
B. V. Marie	14,338	19,134	85,456	981	1,609						8,425	1,100	2,857	
St. Jean	9,435	8,907	31,536	29,871	9,667						4,300			
St. Hyacinthe	12,336	30,427	7,305	10,963	16,742	9,600								
D'Hochelega	25,631	30,490	37,667	17,542	6,714	26,354					40,800			
E. T'wships	116,293	91,146	17,948	29,420	164,569						669,061	11,532	474,957	
Ex. B. of Can.	34,922	41,162	121,567	138,429	8,770						92,115		443,514	
Molson's	358,048	840,137	318,857	47,721	36,277	103,891			4,615		407,451	21,653	18,150	
Merchants	440,256	694,525	603,647	61,409	787,148						600,694	121,931	1,149,910	
Quebec	98,447	153,493	180,457	43,769	148,493		262,106			25,000	600,694	86,169	91,163	
Union	85,822	197,104	192,104	58,665	14,997				1,749	4,440	155,991			
Total	8,749,268	5,795,447	3,050,371	924,419	7,419,977	1,741,195	410,530	26,825	602,390	652,429	10,146,276	699,449	6,010,759	25,000
NOVA SCOTIA.														
Yarmouth	33,297.02	32,876.60	8,996.02	100,071.45	6,029.08	20,026.68	18,213	1,993.47			17,317		32,504	
Nova Scotia	143,575.84	234,928.75	107,610.21	116,517.60	1,028.28			19,130.02			153,676		19,018	
Exchange	20,211.10	16,110.00	3,574.25	9,264.43	3,352.53									
Merchants	94,577.40	154,585.00	63,946.53	87,792.85	19,991.18	31,076.42								
People's Bank	28,662.35	73,250.00	23,011.84	16,994.50	33,107.22	21,400.84			13,351				73,095	568,300
Union	28,373.52	126,652.00	42,640.21	120,314.70	23,371.15	36,919.81								
Pictou Bank	31,427.38	87,262.50	14,961.98	19,526.52	5,084.36		67,200			1,577				
Halifax R. Co	17,752.32	50,096.25	42,427.67	9,201.79	7,792.02	17,652.37					24,350		2,200	
C. B. W'dsor.	11,509.37	15,619.00	1,441.00	7,052.57	1,056.61	642.51							17,291	29,146
Total	409,296.30	771,645.50	310,511.61	486,736.71	151,532.74	330,618.63	85,420	21,128.10	16,442	3,757	195,915	216,404	639,059	
N. BRUNSWICK.														
Maritime	79,470.25	161,100.00	91,910.00	125,215.87	24,970.00						110,375	8,353	43,615	
St. Stephen's	11,644.61	32,216.00	29,501.00	47,645.45	23,668.97			2,052.00		93,247	190,629			
Total	126,999.86	243,816.00	161,414.36	185,748.61	115,157.76	12,201.90		2,052.00	19,968	93,247	301,003	8,353	43,615	
Gr. Total.	6,709,358.44	10,193,436	5,328,518	2,749,744	10,934,990	31,538,367	902,722	1,259,915.98	644,147	684,408	14,541,082	1,151,297	11,690,651	25,000

BANKS.	Loans to or dep'ts made in other Banks unsecured.	Other cur. loans, dis. and adv's. to the public.	Notes &c. overdue and not specially secured.	Other Overdue debts not sp'ly secured.	Notes, etc. overdue or other debts secured on real estate, or by deposit of or loan to Stk. &c.	Real Estate (other than the Bk Premises)	M'tgages on real estate sold by the Bank.	Bank Premises.	Other Assets not included above.	Total Assets.	Liabilities of Directors and those in which they have any interest.	Average amount of specie held during the month.	Average amount of Deposits held during the month.
ONTARIO.													
Toronto	\$ 6,509,990	\$ 30,063	\$ 1,203	\$ 2,303	\$ 7,446	\$ 50,000	\$ 10,060	\$ 9,179,993	\$ 23,196	\$ 24,408	\$ 240,727	\$ 78,120	\$ 1,169,000
Hamilton	128,388	2,319,241	8,172			3,390	3,390	18,072	3,390,019	98,576	102,400	73,120	1,169,000
Commerce	248,080	17,011,263	216,416			76,635	60,921	43,249	26,113,553	198,069	792,099	1,169,000	1,169,000
Dominion	6,065,220	26,899				4,010		8,898,141	610,560	142,100	310,200	1,169,000	1,169,000
Ontario	5,049,458	7,357				2,811		6,907,881	54,409	217,500	399,100	1,169,000	1,169,000
Standard	2,372,167	7,950				4,740		3,769,677	39,754	75,980	120,830	1,169,000	1,169,000
Federal	9,099,631			30,538		15,474		19,969,639	61,228	369,806	667,030	1,169,000	1,169,000
Ottawa	1,881,514	7,189				2,672		19,350	1,228	73,247	1,169,000	1,169,000	1,169,000
Imperial	5,279,793	39,657				32,378		2,531,106	829,581	57,416	208,065	1,169,000	1,169,000
West. Bk. of C.	297,036							3,818	243,639	12,776	29,965	1,169,000	1,169,000
Total	876,468	55,834,718	342,613	80,558	335,799	266,776	107,161	895,706	121,564	82,076,691	1,638,535	2,270,214	3,298,007
QUEBEC.													
Montreal	18,952,017	316,537		117,145	46,055	60,006	440,000	1,304,970	42,051,575	1,119,382	1,621,039	3,611,491	11,169,000
R. N. A.	5,475,149	28,300		31,029	25,276		200,000		11,080,369		306,925	569,445	11,169,000
Du Peuple	8,151,302	59,065	34,160	1,698,590	40,656	10,411	35,000	40,710	1,031,535	123,061	12,120	65,000	11,169,000
Nationale	3,579,437	49,581	36,956	125,616	278,559	10,661	96,152	25,499	4,832,247	559,754	123,194	219,054	11,169,000
Jacq. Cartier	1,594,736	8,971		224,693	97,287	255,970	80,000	179,035	2,495,550	32,813	11,805	24,017	11,169,000
B. V. Marie	738,576	33,451		10,829	69,816	21,000	39,990	252,741	1,293,018	72,651	14,325	17,355	11,169,000
St. Jean	612,272	21,925		8,370	560		18,780	5,616	638,737	48,883	8,932	8,932	11,169,000
St. Hyacinthe	1,339,828	7,398	574	19,114		9,128	10,929		1,172,729	81,452	14,975	28,956	11,169,000
D'Hochelega	2,762,114	66,494		22,714	66,494	12,827	40,491		1,691,090	140,458	24,800	28,800	11,169,000
E. T'wships	2,943,137	393		47,148	39,705	64,185	100,000	29,094	4,891,511	499,079	115,192	88,276	11,169,000
Ex. B. of Can.	7,971,149	1,177		25,945	29,120	8,498	105,000		3,993,732	38,829	31,279	26,312	11,169,000
Molson's	9,076,564	5,839		93,800	94,219	21,627	184,000	5,451	10,032,185	283,557	353,633	264,472	11,169,000
Merchants	5,788,361	233,610		125,163	248,745	76,492	443,150	79,251	20,148,571	609,331	437,690	606,600	11,169,000
Quebec	5,788,361	117,374		126,677	43,991	23,402	69,693	19,397	8,136,977	654,012	98,386	225,462	11,169,000
Union	4,066,830	60,237		43,631	25,338	40,000	112,590	68,187	5,313,970	816,913	30,841	139,368	11,16

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MONTREAL,

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Having now opened out our Spring Goods in the New Premises

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our Stock will be found replete with the latest lines, and very best value, in all kinds of Dry Goods.

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A large variety of the latest and most
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FANCY GOODS,Laces, Ribbons, Gloves, Scarfs,
Embroideries, and all the fashionable
Novelties of the season.**The Fourth Floor**

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To Messrs W. F. Lewis & Co
Montreal
August 12 1878

Gentlemen

I have carefully examined the sample of your
hand made sown mash Whiskey "Crop 1874" sent me by you.
I now report it to be free from fusel oil, and all other such noxious
compounds injurious to health, and that it is in every respect
a sample of a choice spirit, and of such a nature as I can
recommend for use medicinally when an alcoholic stimulant
is indicated.

As I give you permission to publish this certificate, I reserve
to myself the right to analyze and report upon samples
from time to time purchased by myself for comparison with
standard samples which I retain.

I am Gentlemen

Yours truly

G. P. Woodward M.D. M.R.C.S.
Prof. of Practical Chemistry McGill College
Montreal

Just received, an importation of the above Whiskey, Spring of 1878, and shall be
glad to receive orders for it in either Cases or Wood.

W. F. LEWIS & CO.

27 St. Sacramento Street, Montreal.

WHOLESALE PRICES CURRENT—THURSDAY, MARCH 23rd, 1883

Name of Article:		Wholesale Rates.		Name of Article.		Wholesale Rates.		Name of Article.		Wholesale Rates.			
		\$ c.	\$ c.			\$ c.	\$ c.			\$ c.	\$ c.		
Boots and Shoes.													
Men's Thick Boots Wax.	2 25	8 25	Soda Ash.....		1 75	2 00	Japan, fine to choice lb.		0 36	0 52	Spices: Cassia..... per lb.	0 13	0 20
" Split "	1 50	2 25	Soda Bi Carb.....		2 85	2 95	Japan Nagasaki.....		0 17	0 27	Mace..... per lb.	0 80	0 95
" Kip Boots.....	2 50	8 25	Sal Soda.....		1 15	1 2	Y. Hysen common to gd		0 17	0 34	Cloves..... "	0 26	0 35
" Calf Boots, pegged..	3 00	8 75	Tartaric Acid.....		0 80	0 62	Y. Hysen fine to finest, lb		0 36	0 60	Nutmegs..... "	0 80	0 90
" Kip Brogans.....	1 85	1 40	Bleaching Powder.....		1 75	2 00	Gund., fair to med.		0 30	0 36	Jamaica Ginger, Bl.	0 22	0 23
" Split do.....	0 90	1 10	Citric Acid.....		0 75	0 80	" Good to fine "		0 45	0 57	Jamaica Unbl. "	0 17	0 20
" Buff Congress.....	1 50	2 00	Camphor Eng. Ref.....		0 40	0 48	Gund. Finest.....		0 60	0 65	African..... "	0 12	0 14
" Buff & Pebbled Bals.	1 75	2 00	" Am. Ref.....		0 38	0 40	Imper'l. med. to gd "		0 48	0 54	Pimento..... "	0 10	0 13
" Split do.....	1 25	1 75	" Traj.....		0 20	0 35	" Fine to finest. "		0 40	0 60	Pepper..... "	0 15	0 17
Wom's Pebbled & Buff Bals	1 00	1 50	Gum Arabic, per lb.....		0 45	0 80	Twanky, com. to gd. "		0 17	0 22	Mustard, 4 lb. Jars. "	0 19	0 20
" Split Bals.....	0 80	1 00	Copperas per 100 lbs.....		0 95	1 00	Couloung.....		0 30	0 55	" 1 lb. "	0 24	0 25
" Prunella do.....	0 60	1 00	Blue Vitrol.....		0 54	0 7	Cougou common.....		0 18	0 21	Rice: Arracan, & p. 100 lb.	3 40	3 90
" Inferior do.....	0 45	0 60	Dry Goods.				" med. to good. "		0 23	0 35	Sago..... per lb	0 05	0 06
" Cong. do.....	0 50	0 75	<i>(See Manuf's of Cotton.)</i>				" fine to finest. "		0 36	0 65	Tapioca, Pearl.	0 5	0 18
" Bunkins. do.....	0 70	0 75	Flour.				Souchong common. "		0 18	0 25	Flake. "	0 05	0 07
Mises' Pebbled & Buff Bals	0 85	1 00	Super Extra.....		5 00	5 05	" med. to good. "		0 27	0 36	Glass.		
" Split Bals.....	0 75	1 15	Extra Superfine.....		4 85	4 90	Fine to choice "		0 33	0 68	7 1/2 x 8 1/2, 7 x 9, 8 x 10.....	1 00	2 00
" Prunell do.....	0 80	1 09	Strong Bakers.....		5 15	5 25	Coffee, Green Mocha per lb.		0 23	0 34	10 x 12 1/2 x 14.....	2 00	2 10
" Cong. do.....	0 60	0 70	Do American.....		0 25	0 75	Java.....		0 17	0 24	12 x 16 1/4 x 20.....	2 80	2 40
Childs' pebbled Buff B'ls	0 60	0 90	Fancy.....		0 00	0 00	Muracalbo.....		0 12	0 15	18 x 24.....		
" Split Bals.....	0 60	0 80	Spring Extra.....		4 50	0 00	Cape.....		0 12	0 14			
" Prunella do.....	0 60	0 75	Superfine.....		4 50	4 65	Jamaica.....		0 11	0 14			
Infants' Cacks. doz.....	8 75	6 60	Fine.....		4 15	4 25	Rio.....		0 34	0 13			
Dairy Produce.			Middlings.....		3 90	4 00	Singapore & Ceylon "		0 17	0 21	Hardware.		
Creamery, choice select'ns.	0 00	0 00	Pollards.....		3 55	3 65	Chicory.....		0 11 1/2	0 12 1/2	Tin: Block, per lb.....	0 24	0 24 1/2
Township fine.....	0 21	0 22	Ont. Bags.....		2 20	2 45	Sugars, (Caks. & Brs.)		0 7	0 8	Grain.....	0 25	0 28
" fair to good.....	0 18	0 20	City Bags.....		8 10	3 15	Porto Rico..... per lb		0 7	0 7 1/2	Copper: Ingot.....	0 19 1/2	0 19 1/2
Brookville fine.....	0 19	0 20	Oatmeal.....		6 25	5 50	Cuba.....		0 7	0 7 1/2	Sheet.....	0 24	0 00
" fair to good.....	0 17	0 18	Cornmeal.....		4 00	0 00	Barbadoes..... per lb.		0 7	0 8 1/2	Cut Nails: 3 in. to 6 in.		
Morrisburg fine.....	0 21	0 22	Bran, per ton.....		20 00	00 00	Yellow Refined.....		0 04	0 10	Nett, 30 days, or 7 p.c. added		
" fair to good.....	0 18	0 20	Grain.				Cubes.....		0 04	0 10	Hot Cut Am. or Can. Pat'n	2 90	0 00
Western Dairy good to fine	0 17	0 19	Canada White, No. 2.....		1 12	1 13	Granulated.....		0 04	0 09	2 1/2 & 2 3/4 ins. "	3 15	0 00
" low grades per lb	0 15	0 16	" Spring No. 2.....		1 13	1 14	Syrups, - Extra. imp. gal.		0 84	0 80	2 & 2 1/2 ins. "	3 40	0 00
Kamouraska.....	0 00	0 00	" Red Winter.....		1 15	1 16	Good.....		0 66	0 62	1 1/2 & 1 1/2 ins. Am. "	3 65	0 00
Cheese, fair to choice.....	0 11 1/2	0 14	Extra White Michigan.....		0 00	0 00	" 1 1/2 ins. "		0 82	0 56	1 1/2 & 1 1/2 Cold Cut, Can. "	3 40	0 00
Drugs & Chemicals.			White Michigan No. 1.....		0 00	0 00	" 1 ins. "		0 52	0 54	1 1/2 & 1 1/2 Cold Cut, Can. "	3 90	0 00
Aloes Caps.....	0 17	0 19	Red Winter, No 2 Toledo.....		0 00	0 00	Molasses (Barbados). "		0 44	0 48	Casting, Box, Shook:		
Alum.....	2 15	0 00	Spring, Chicago No. 2.....		0 00	0 00	Trinidad.....		2 00	2 40	1 1/2 in. p160 lb. keg.	4 90	0 00
Borax xls.....	0 10	0 10 1/2	Spring, Milwaukee No. 2.....		0 00	0 00	Fruit: Loose Muscatel.....		2 20	2 60	1 1/2 in. to 1 1/2 " "	4 15	0 00
Castor Oil.....	0 10	0 17	Oats.....		0 39	0 40	Layers in boxes.....		0 10	0 12	2 in. to 2 1/2 " "	3 00	0 00
Caustic Soda.....	3 80	2 60	Barley.....		0 61	0 70	Sultanas.....		0 10	0 11 1/2	2 1/2 in. to 4 " "	3 5	0 00
Cream Tartar.....	0 38	0 38	Peas..... per 66 lbs		0 93	0 95	Seedless.....		0 07 1/2	0 09 1/2	3 in. to 4 " "	3 0	0 00
Epsom Salts.....	1 25	1 40	Rye.....		0 70	0 00	Valentia..... per lb.		0 06	0 08	Cut Spikes, all sizes.....	3 5	0 00
Extract Logwood.....	0 09	0 10	Corn in bond.....		0 80	0 0	Currants.....		0 06	0 17	Finishing Nails:		
M. nigecandras.....	0 85	1 00	Flax Seed, prime.....		0 00	0 00	Prunes.....		0 06	0 08	1 in. to 1 1/2 in. p. 100 lb. kg	55	4 90
Madder.....	0 12 1/2	0 13 1/2	Groceries.				Figs.....		0 06	0 17	1 1/2 in. to 1 1/2 in. "	55	4 30
Opium.....	0 07	0 00	T.E.A. (Hf-Ch. & Cad.)		0 18	0 23	H. S. Almonds.....		0 08	0 00	2 in. and up. "	80	0 00
Salic Acid.....	0 15	0 17	Japan. com. to med. lb.		0 24	0 33	S. S. Tarragona.....		0 13	0 16	Tobacco Hoop Nails:		
Ins. Iodide.....	2 25	2 80					Walnuts.....		0 09	0 12	1 1/2 in. & 1 1/2 in. p. 100 lb kg	97	4 00
Ins. "	2 2	2 35					Filberts.....		0 07	0 10	2 1/2 " " "	85	8 65
							Brazil, new.....		0 11	0 12			
							Batty's Nabob Pickles, doz		4 00	0 09			
							" Mixed do		2 90	0 00			
							" Nabob Sauce, pte		3 80				

CAPITAL, - - - \$200,000.
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BANK NOTE COMPANY,
ENGRAVERS & PRINTERS,

Bank Notes, Bonds, Bills of Exchange, Certificates of Stock, and all kinds of Bank and Commercial Engraving in the best style.

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G. B. BURLAND. - PRESIDENT.

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NO CHARGE FOR DIES.

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NEW PATTERNS OF DOLMANS in Brocade Lyons Satin, in Sicilian Corded Silk, lined with Siberian Squirrel, and trimmed with Silver Fox, Unplucked Beaver, Alaska, &c.

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An elegant selection of **FUR TRIMMINGS.**
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 Caps in SEAL, PERSIAN LAMB, PLUCKED and UNPLUCKED BEAVER, in MOSCOW CLOTH lined with Fur, &c.
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Of North America.

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 Paid up in Cash (no notes), . . . 300,000
 Assets over 395,000
 * Deposit with Dominion Gov't. 57,000

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

One-half p. Cent per Annum is reached.

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

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

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 Managing Director . . . EDWARD RAWLINGS.
 Secretary—JAMES GRANT.

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HEAD OFFICE:

260. ST. JAMES ST., MONTREAL.

EDWARD RAWLINGS,

Managing Director.

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

STOCKS AND BONDS.

NAME.	Par Value	Capital subscribed.	Capital paid-up.	Rest.	Dividend last 6 Months.	Closing Prices Mch. 22.
British North America	£50	\$ 4,388,888	\$ 4,888,888	.....	3	168 1/2
Canadian Bank of Commerce	\$ 50	6,000,000	6,000,000	1,400,000	4	133 1/2
Dominion Bank	50	1,000,000	1,000,000	451,000	4	200 1/2
De Peuple	50	1,800,000	1,600,000	240,000	3 1/2	80 1/2
Eastern Townships	50	1,500,000	1,381,568	250,000	3 1/2	119 1/2
Exchange Bank	50	500,000	500,000	230,000	4	150 1/2
Federal Bank	100	1,500,000	1,500,000	300,000	3 1/2	150 1/2
Hamilton	100	1,000,000	761,551	100,000	4	113 1/2
Hochelaga	100	687,200	687,000	.....	2 1/2	95 1/2
Imperial Bank of Canada	100	1,500,000	1,492,000	504,000	4	139 1/2
Jacques Cartier	25	500,000	500,000	.....	3	111 1/2
Maritime	100	603,000	607,800	.....	0	115 1/2
Merchants' Bank of Canada	100	5,788,287	5,615,573	760,000	3 1/2	123 1/2
Molson's Bank	50	2,000,000	2,000,000	250,000	3	120 1/2
Montreal	200	12,000,000	11,999,200	5,600,000	5	201 1/2
Nationale	50	2,000,000	2,000,000	150,000	3 1/2	70 1/2
Ontario Bank	100	1,500,000	.....	.....	3	111 1/2
Quebec Bank	100	2,500,000	2,500,000	325,000	2 1/2	117
Standard	50	764,600	734,355	80,000	3	114 1/2
Toronto	100	2,000,000	2,000,000	1,000,000	3 1/2	153 1/2
Union Bank	100	2,000,000	2,000,000	13,000	2	88
Ville Marie	100	500,000	461,999	.....	2 1/2	102 1/2
Building and Loan Association	25	760,000	743,255	.....	3 1/2	102
Canada Cotton Co.	100	.....	.....	.....	6	110 1/2
Canada Landed Credit Co.	50	1,500,000	693,890	120,000	4 1/2	151 1/2
Canada Term Loan and Savings Co.	50	2,000,000	2,000,000	800,000	6	120
Dominion Savings & Inv. Co.	50	800,000	717,250	80,000	4	116 1/2
Dominion Telegraph Co.	50	711,709	1,000,000	.....	2 1/2	94 1/2
Dundas Cotton Co.	100	.....	.....	.....	5	92 1/2
English Loan Co.	100	2,014,100	295,547	8,508	4	170
Farmers' Loan and Savings Co.	50	1,057,250	611,430	53,000	4	128
Freshold Loan & Savings Co.	100	1,050,400	690,080	234,024	5	172
Hamilton Provident & Loan Society	100	1,500,000	1,110,000	95,000	4	125
Hudson Cotton Co.	.....	.....	.....	.....	.....	161 1/2
Huron & Erie Sav. & Loan Soc.	50	1,000,000	698,150	245,000	4	167 1/2
London & Can. Loan & Agency Co.	50	4,000,000	500,000	215,000	5	136 1/2
London Loan Co. of Canada	50	494,700	300,850	17,422	4	113 1/2
Manitoba Loan	100	518,900	.....	.....	5	123
Montreal Telegraph Co.	40	2,000,000	2,000,000	.....	4	122 1/2
Montreal City Gas Co.	40	2,000,000	1,800,000	.....	5	181 1/2
Montreal City Passenger Ry Co.	50	600,000	600,000	.....	3	143 1/2
Montreal Cotton Co.	.....	.....	.....	.....	10	130 1/2
Montreal Investment and Building Co.	50	500,000	401,027	.....	0	70
Montreal Loan & Mortgage S'y.	50	1,000,000	823,000	95,000	3 1/2	105 1/2
National Investment Co.	100	1,460,000	280,000	11,500	2 1/2	105 1/2
Ontario Saving and Investment S'oy.	50	1,000,000	960,000	158,000	4	122 1/2
Rochelle & Ontario Nav. Co.	100	1,565,000	1,565,000	.....	2	69 1/2
Toronto City Gas Co.	50	800,000	800,000	.....	2 1/2	134 x.d
Union Loan and Savings Co.	50	630,000	575,000	150,000	4	134
Western Canada Loan & Savings Co.	50	1,000,000	1,000,000	390,000	5	193

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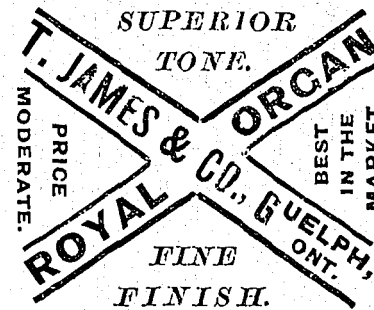
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GALT, - ONT.

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BOILERS,

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 Manufacturers of

CORKS AND CORKWOOD,
OPORTO.
 Messrs Fratelli de Pasquale & Co.,
 Manufacturers and **ESSENTIAL OILS,**
 Exporters of

MESSINA.

Messrs. John Bapt. Farina & Co.,
 Distillers of the genuine **EAU DE COLOGNE.**

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 Attorney-at-Law, Solicitor in Chancery, &c.

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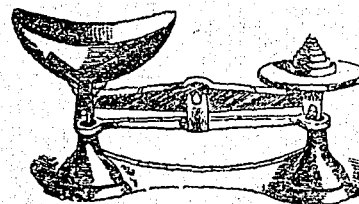
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PORK PACKER

Curer of the
CELEBRATED CROWN BRAND
HAMS AND BACON.
 Kettle-Rendered Lard, Spiced Rolls,
 Long Clews and Cumberlands, Shoulders,
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WIRE ROPES,
 best brands Crucible Cast Steel, Siemens-
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WIRE WORK OF EVERY DESCRIPTION!
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Scales for everything—Hay, Coal and Stock.
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PAT. "NAPA" BUCK GLOVES JUST INTRODUCED

THESE GOODS HAVE NO EQUAL FOR ELASTICITY, FINENESS
 OF MATERIAL, STRENGTH AND WEAR: ARE GUARANTEED FIRST
 CLASS IN EVERY RESPECT, AND WARRANTED TO GIVE FULL SAT-
 ISFACTION. ASK YOUR MERCHANT FOR THEM. SEE THAT
 THEY BEAR THE IMPRESS OF OUR NAME AND TAKE NO OTHER.

WHOLESALE PRICES CURRENT THURSDAY, MARCH 22nd, 1883.

Table with multiple columns: Name of Article, Wholesale Rates, Name of Article, Wholesale Rates, Name of Article, Wholesale Rates, Name of Article, Wholesale Rates. Includes items like Tin Plate, Iron, Hides, Wool, Oils, Meats, Eggs, etc.

* Discounts on Nails apply only for immediate delivery, and for quantities named of each kind separately. Note, adding interest from the date of delivery at seven per cent. Discount on Bolts, Carriage, Tire and Machine, 70 to 75 per cent.

Legal. (For Assignees, Accountants, &c., see other page.) London, Ont. GIBBONS & McNAB, BARRISTERS AND SOLICITORS. W. H. BARTRAM, BARRISTER, SOLICITOR. STREET & BECHER, Solicitors to the Bank of Montreal. GLASS, GLASS & BARRETT, BARRISTERS, ATTORNEYS-AT-LAW. DAVID GLASS, Q.C. CHESTER GLASS. FREDERIO BARRETT, M.A. Liverpool, N.S. MOORE & PYKE, ATTORNEYS-AT-LAW. Quebec, P.Q. ANDREWS, CARON & ANDREWS, ADVOCATES. CHARLES FITZPATRICK, B.A., LL.B., OFFICE, No. 2 ARTHUR STREET, Opposite Bank of Montreal.

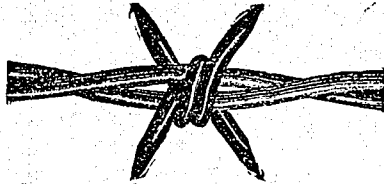
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Table with columns: Montreal March 22, Securities, Railway and other Stocks, Pd., March 22. Includes items like Can. Government Debentures, 1882-84, Do. do. 1885 op. of Gov. Inscribed stock, Dominion 5 per ct. Stock, Montreal 6 per cent Stock, Montreal Harbor Bonds 5 p. ct. Bonds, Do. Corporation 6 per ct. Bonds, Do. 7 per ct. Stock, Toronto City 6 per ct., Co. Debentures, (Ont.) 20 years 6 per ct., Township Debentures, (Ont.) 6 per ct., Shares, Railway and other Stocks, Pd., March 22.

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Sole Manufacturers in Canada of the Celebrated
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SECURED FIRST PRIZE over all competi-
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THE PALACE HOTEL OF CANADA.**

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GUESTS, with passenger and baggage elevators, and
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can always meet the leading public men. The entire
Hotel is supplied with escapes, and in case of fire
there would not be any confusion or danger. Every
attention paid to Guests.

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THE RUSSELL HOTEL CO., PROPRIETORS,**



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GOLD MEDALIST DYERS.
POSITIVELY**

The only reliable Re-Dyers of Piece Goods,
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RADENHURST & SHAW,
Solicitors for the Merchants' Bank of Canada,
Perth, Barristers, Attorneys, Solicitors-in-
Chancery, Notaries Public, Conveyancers, &c**

ESTABLISHED IN 1861.

J. H. LEBLANC,

WHOLESALE DEALER IN

**OSTRICH
AND
VULTURE FEATHERS**

OFFICE AND FACTORY:

547 CRAIG STREET, 547.

P.S.—The Trade is respectfully requested to remem-
ber the following:

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

ROBT. MITCHELL & CO.,

Manufacturers of and Dealers in

BRASS WORK,

Copper, Iron and Earthenware,
Materials and Supplies for
Plumbers, Gas and Steam Fitters.
Warehouse, Nos. 140 & 142 St. Peter St.
Office, 672 Craig Street.

WORKS: [NOS. 674, 676, 678, 680 & 682 CRAIG STREET,
AND 177, 179, 181 & 183 FORTIFICATION LANE
MONTREAL.

THE

BELL TELEPHONE CO.

OF CANADA

Incorporated by Act of Parliament, 1880.

President: - - - ANDREW ROBERTSON.
Vice-President and Managing Director: C. F. SISK.
Secretary-Treasurer: - - - C. P. SCLATER.

This Company is now prepared to furnish Tele-
phone Exchange facilities to Cities and Towns at
reasonable rates, and to connect Cities or Towns
with each other for Telephonic communication; also
to build Private Lines connecting Mills, Offices,
Dwellings or other points which parties may desire
to connect by Telephone.—For particulars address,
THE BELL TELEPHONE COMPANY

OF CANADA.—MONTREAL.

Legal.

Penetanguishene, Ont.

**WALTER J. KEATING,
SOLICITOR, &c.**

Sydney, Cape Breton.

**N. L. MACKAY, Q.C.
Barrister at Law, Attorney, Notary, &c**

**Simcoe, Ont.
KILMASTER & WELLS, Barristers, &c. Simcoe.
J. G. Kilmaster. G. W. WELLS.**

St. John, N.B.

**SEELY & McMILLAN,
BARRISTERS AND ATTORNEYS-AT-LAW,
NOTARIES, &c.
Office: Sand's Building, 77 Prince William Street,**

**SILAS ALWARD,
BARRISTER.
Office: Cor. Prince Wm. and Princess Sts.**

St. Catharines, Ont.

**BROWN & BROWN,
Barristers, Attorneys, Solicitors in Chancery,
Notaries Public, &c.**

**W. MACDONALD,
BARRISTER, ATTORNEY-AT-LAW,
Office—Court House Buildings.**

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Solicitors for Imperial Bank and South-West-
ern Loan Society. Collections promptly attended
to in all portions of Western Ontario.**

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**HENRY E. WRIGHT,
BARRISTER & ATTORNEY.
Toronto.**

**BLAKE, KERR, BOYD & CASSELS,
BARRISTERS, &c.,
Edward Blake, Q.C. J. K. Kerr, Q.C. J. A. Boyd, Q.C.,
Walter Cassels, W. R. Muloch, C. J. Holman, H. Cassel,**

WHOLESALE PRICES CURRENT.—THURSDAY, MARCH 22nd, 1883.

Table with 8 columns: Name of Article, Wholesale Rates, Name of Article, Wholesale Rates, Name of Article, Wholesale Rates, Name of Article, Wholesale Rates. Includes various commodities like Hoochela, Denims, Shirts, Paints, Tobacco, Wines, and Spirits.

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

DIXON BROTHERS, IMPORTERS OF OYSTERS, FISH FRUITS, NUTS, &c. 33 KING STREET EAST, HAMILTON, ONT.

L. A. GORDON & CO., GENERAL MERCHANTS, FISH, OILS, PRODUCE, &c., Consignments receive prompt attention. 31 & 33 ST. NICHOLAS STREET, MONTREAL.

ESTABLISHED 1874. FINNAN HADDIES, ALL KINDS OF Smoked, Pickled, Boneless, Green and Shell Fish. CANNED GOODS, MALPEQUE SHELL OYSTERS, &c., D. HATTON & CO., IMPORTERS Fish, Canned Goods, Fruits, &c., 137 MCGILL & 18 BONSECOURS STS., MONTREAL.

J. S. MAYO, Importer and Manufacturer of OILS OF EVERY DESCRIPTION, 9 COMMON STREET, MONTREAL.

Security against Errors. The Rate-Inlaid Interest Tables AND Account Averager. 4 TO 10 PER CENT. \$100 TO \$10,000. One DAY TO One YEAR. Free by Mail. \$5 Each.

WILLIAMS & WILLIAMSON, TORONTO, AND ALL BOOKSELLERS.

USE Strachan's Gilt Edge Soap



EACH BAR WEIGHS 1 lb.

Insurance. THE ONTARIO MUTUAL LIFE INSURANCE CO., WATERLOO, ONT.

MOTTO.—The largest amount of Assurance for the least possible outlay. For particulars schemes and terms see our agents, or address,

WILLIAM HENDRY, Manager, Waterloo, Ont

THE WATERLOO MUTUAL FIRE INSURANCE CO.

ESTABLISHED IN 1863. HEAD OFFICE, - Waterloo, Ont. This Company has been over EIGHTEEN YEARS in Successful Operation in Western Ontario, During the past Ten Years this Company has issued 57,096 Policies, covering property to the amount of \$40,872,028.00; AND PAID IN LOSSES ALONE \$709,752.00.

ASSETS, \$170,000.00. J. H. WALDEN, M.D., President. C. M. TAYLOR, Sec. J. B. HUGHES, Inspector.

CORE DISTRICT FIRE INSURANCE COMPANY. HEAD OFFICE GALT, ONT. Established 1836

President, JAS. YOUNG, M.P.P., Vice Pres. A. WARNOCK, Esq. Manager. - R. S. STRONG

THE CITY OF LONDON FIRE INSURANCE COMPANY, Limited,
OF LONDON, ENGLAND.

CAPITAL, - - - \$10,000,000.

All descriptions of property insured at lowest current Rates.

Head Office for the Province of Quebec:

53 and 55 St. Francois Xavier St., Montreal.

W. R. OSWALD, General Agent.

LIFE ASSOCIATION OF CANADA.

HEAD OFFICE, - HAMILTON, ONT.

GUARANTEE CAPITAL,	\$200,000
RESERVE FUND,	141,000
GOVERNMENT DEPOSIT,	101,000

Life Insurance Agents who can do \$100,000 of new business in a year are invited to communicate with DAVID BURKE, Manager, Hamilton, with a view to an engagement.

NORTHERN (FIRE) ASSURANCE CO. OF LONDON.	Scottish Imperial (FIRE) INSURANCE CO. OF GLASGOW.
---	---

\$36,000,000

CAPITAL AND INVESTED FUNDS REPRESENTED.

Local Agents having local influence, wanted for above Companies in unrepresented districts.

J. C. BRAZIER, Inspector. Wm. JACKSON, Secretary.

All communications to be addressed to

TAYLOR BROTHERS,
GENERAL AGENTS, MONTREAL.

THE FEDERAL LIFE ASSURANCE COMPANY.

HEAD OFFICE, HAMILTON, ONT.

Capital Subscribed,	\$700,000
Deposited with Dominion Government,	51,100

President: D. B. CHISHOLM, Esq., Hamilton.
Vice-Presidents: JAS. H. BEATTY, Esq.; ROBERT BARBER, Esq.
SHEPPARD HOMANS, Esq., Consulting Actuary.

This Company offers equitable plans of Life Insurance on favorable terms, and issues **NON-FORFEITABLE POLICIES**, which, after payment of two full endowment or three life premiums will, on default of any subsequent premium, be continued in force till the reserve is exhausted.

S. G. CHAMBERLAIN, **DAVID DEXTER,**
Superintendent of Agencies. *Managing Director.*

BRITISH AMERICA ASSURANCE CO., FIRE AND MARINE INCORPORATED 1833.

HEAD OFFICE, - - - TORONTO.

BOARD OF DIRECTORS:

JOHN MORISON,	Governor.
H. R. FORBES,	Deputy Governor.
Peter Paterson,	John McLennan.
Hon. W. Cayley,	H. S. Northrop,
George Boyd,	John Y. Reid,
	John Leys.
SILAS P. WOOD,	Secretary.
H. A. HOLLEN,	Resident Agent, Montreal.

COMMERCIAL UNION ASSURANCE CO. OF LONDON, ENGLAND.

CAPITAL, . . . £2,500,000 Sterling.

MONTREAL, 64 ST. FRANCOIS XAVIER ST.

FRED. COLE, General Agent

THE ROYAL CANADIAN FIRE AND MARINE INSURANCE CO.

President, . . . ANDREW ROBERTSON, Esq.
Vice-President, Hon. J. R. THIBAudeau.

ARTHUR GAGNON, JAMES DAVISON,
Secretary-Treas. *Manager.*

HEAD OFFICE:—160 ST. JAMES Street, MONTREAL

THE STANDARD FIRE INSURANCE CO.

Head Office, - - - HAMILTON, ONT.

GOVERNMENT DEPOSIT, \$25,000.

This Company has the largest Government Deposit of any purely Provincial Company.

PRESIDENT:— D. E. CHISHOLM, Esq., Barrister, late Mayor of Hamilton, and Ex-M.P. for Hamilton.

SECRETARY-TREASURER—H. THEO. CRAWFORD.

C. H. CHANDLER, Manager Montreal Branch,
Office, 6 St. John Street, Corn Exchange Building.

ALLIANCE FIRE INSURANCE CO.

Head Office - - - HAMILTON, ONT.

AUTHORIZED CAPITAL - - - \$500,000.
GOVERNMENT DEPOSIT, MADE.

PRESIDENT, D. E. CHISHOLM.	VICE-PRESIDENT, J. E. O'REILLY.
MANAGER, H. THEO. CRAWFORD.	INSPECTOR, R. H. JARVIS.

TORONTO BOARD.

W. W. COPP, Esq. (Messrs. Copp, Clark & Co.), Chairman.
JOHN CANAVAN, Esq., Barrister.
JOHN TURNER, Esq., Merchant.
J. S. KING, M.D., Surgeon, Mercer Institute.
ROBERT BARBER, Esq. Manufacturer, Staetsville.

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HORATIO JELL, Esq., Gentleman, Wardsville.
J. S. BUCK, Esq., Barrister, Saruin.
D. B. MOLENNAN, Esq., Barrister, Cornwall.
C. F. FERGUSON, Esq., M.P., Kemptville.
ADAM ISBISTER, Esq., Merchant Petrolia.
HUGH BLAIR, Esq., Barrister, Belle ville.

Insurance.

CITIZENS
INSURANCE COMPANY,
OF CANADA.

CAPITAL, \$1,188,000.

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

DIRECTORS:

President:—HENRY LYMAN.
Vice-President.—ANDREW ALLAN.
N. B. Corse. Robert Anderson. J. B. Rolland.
Arthur Prévost. Alderman C. D. Proctor.
ARCH. MCGOON, SEC.-TREAS.

GERALD E. HART, GEN'L MAN'R.
CAPT. JOHN LAWRENCE, Special Agent.

Fire, Life, Accident, Guarantee.

RISKS TAKEN AT MODERATE RATES.

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QUEBEC—H. C. BOSSE & Co., Agents.
ST. JOHN, N. B.—H. CHURB & Co., Agents.
HALIFAX, N. S.—MOSWENNY & FIELDING, Agts.
CHARLOTTETOWN, P. E. I.—M. A. CAMERON,
Agent.
WINNIPEG, MAN.—G. W. GIRDLESTONE, Agent.
HEAD OFFICE, 179 St. James Street,
MONTREAL.

ALFRED PERRY, late General Manager of the
Royal Canadian Insurance Co.,
AGENT for the CITY OF MONTREAL.

STOCKS AND BONDS.

INSURANCE COMPANIES. — CANADIAN.—Montreal Quotations, March, 22, 1883.

NAME OF COMPANY.	No. Shares.	Last Dividend. per year.	Share par value.	Amount paid per Share.	Canada quotations per cent.
British America Fire & Marine.....	10,000	5-6mos.	\$60	\$60	115½ 118
Canada Life.....	2,500	7½-6mos.	400	50	400
Citizens, Fire, Life, Guarantee & Acc't.....	11,880	.....	100	22½	.....
Confederation Life.....	5,000	6-6mos.	100	10	300
Sun Life and Accident.....	5,000	4-6mos.	100	12½	200
Queen City Fire.....	2,000	.....	50	10	.....
Western Assurance.....	20,000	6 6 mos.	40	20	153½
Royal Canadian Insurance.....	20,000	.....	100	15	.....
Accident Ins. Co. of North America....	2000	3 per ct.	100	20	.....
Guarantee Co. of North America.....	13,000	3 per ct	50	10	.....

BRITISH AND FOREIGN.—(Quotation on the London Market, March 5 1883.

					Market value p. pd up share
Briton Life Association.....	50,000	10	1	1	£22 ..
British & Foreign Marine.....	50,000	50	20	4	£20 £20½
Commercial Union Fire Life & Marine..	50,000	30	50	5	£20 40s
Edinburgh Life.....	5,000	10	100	15	57s 6d
Fire Insurance Association.....	100,000	5	£10	£2	£66 £68
Guardian Fire and Life.....	20,000	13	100	50	£130 £142
Imperial Fire.....	12,000	£7 p. sh.	100	25	£6 11s 3d
Lancashire Fire and Life.....	100,000	30	20	2	£25½ £25½
Life Association of Scotland.....	10,000	15	40	3½	10s 20s
Lion Fire.....	500,000	.....	10	2	£58 £60
Lion Life.....	92,000	.....	10	2	32s 6d 35s
London Assurance Corporation.....	35,802	48	25	12½	£21 £21½
London & Lancashire Life.....	10,000	10	10	1 7-20	£49 £49½
Liverp'l & London & Globe Fire & Life	£391,752	70	20	2	£29 £29½
Northern Fire & Life.....	30,000	70	100	5	£25½ £25½
North British & Mercantile Fire & Life	40,000	56	50	6½	68s 9d
Phoenix Fire.....	8,722	£21 p. s.	.....	.....	£20
Queen Fire & Life.....	200,000	30	10	1	24s 2½ 6d
Royal Insurance Fire & Life.....	100,000	60	20	3	£25 6d
Scottish Commercial Fire & Life.....	125,000	22½	10	1	£14½ £15½
Scottish Imperial Fire and Life.....	50,000	6	10	1	£53 £54
Scottish Provincial Fire & Life.....	20,000	15	50	3	£15
Standard Life.....	10,000	53½	50	12	.....
Star Life.....	4,000	5	25	1½	.....

DOMINION
SALVAGE AND WRECKING CO.'Y,

HEAD OFFICE:

No. 26 HOSPITAL ST., MONTREAL.

The powerful Wrecking Steamer "RELIEF," with Wrecking Cables, Anchors, Steam Pumps, Hydraulic Jacks, Surf Boats, &c., fully equipped with a skilled crew of Wreckers and Divers, is stationed, with her pontoons, at Murray Bay, ready DAY OR NIGHT, to proceed at once to any vessel that needs assistance, on receipt of a telegram from Head Office, Montreal.

This Company has also on the Upper Lakes, the tugs "Mixer" and "Folger," and steamer "Conqueror," with all Wrecking appliances for service on the Lakes or River above Victoria Bridge.

Apply to HEAD OFFICE, or S. E. GREGORY, Assistant Manager, or Captain JOHN DONNELLY, Wrecking Master, Kingston.

For service on Lower River or Gulf, apply to HEAD OFFICE, 26 Hospital street, Montreal.

H. HERRIMAN, President. **JAS. G. ROSS,** Vice-Pres., Quebec. **F. W. HENSHAW,** Sec.-Treasurer.

PHENIX FIRE ASSURANCE COMPANY
LONDON.

ESTABLISHED IN 1782. CANADIAN BRANCH ESTABLISHED IN 1804.

Losses paid, since the establishment of the Company, } \$65,000,000
have exceeded
Balance held in hand, for payment of Fire } 3,000,000
Losses only, exceeds

LIABILITY OF SHAREHOLDERS UNLIMITED.

Deposit with the Dominion Government, for } \$100,000
the security of Policy Holders in Canada, Upwards of

No. 12 St. Sacramento St., next to Montreal Telegraph Building.

GILLESPIE, MOFFATT & CO.,

AGENTS FOR THE DOMINION.

ROBERT W. TYRE, Manager.

ROYAL INSURANCE CO'Y.
OF LIVERPOOL AND LONDON.

FIRE AND LIFE.

LIABILITY OF SHAREHOLDERS UNLIMITED.

CAPITAL - - - - - \$26,000,000
FUNDS INVESTED - - - - - 21,000,000
Investments in Canada for sole protection of
Canadian Policy-holders - - - - - 700,000

HEAD OFFICE FOR CANADA—MONTREAL.

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

— CHIEF AGENTS: —

M. H. GAULT,) **W. TATLEY.**

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

JOURNAL OF COMMERCE, Montreal.

Insurance.

THE ACCIDENT INSURANCE COMPANY OF NORTH AMERICA.

Incorporated by Dominion Parliament, A.D., 1872

Authorized Capital, - - \$500,000.

HEAD OFFICE:

260 ST. JAMES STREET, MONTREAL.

President, Vice-President.
Sir A. T. GALT. HON. JAMES FERRIER.

MANAGING DIRECTOR.
EDWARD RAWLINGS.

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

Legal.

Toronto.

JONES, MACKENZIE & LEONARD,
BARRISTERS & SOLICITORS.
Canada Permanent Chambers, Toronto.

CLARKSON JONES. BEVERLEY JONES.
GEO. A. MACKENZIE. C. J. LEONARD.

English Agent,
JONAS AP JONES, 99 Cannon Street, London.

*A Comm'r for N. Y., Illinois and other States.

Walkerton, Ont.

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

Waterloo, P. Q.

JOHN P. NOYES, Q. C.
ADVOCATE, WATERLOO, P. Q.

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APPLEBY & COURSER, Barristers and Attorneys at Law, Notaries, &c. Woodstock, N. B.
Special attention given to collections.

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Special attention to mercantile collections.

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BARRISTERS,
REAL ESTATE BOUGHT AND SOLD

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BEARD & NELLIS, Barristers, &c., Offices in the Oxford Permanent Building Society's Building.

A. V. MCLENEGHAN,
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Office:—Immediately West of American Express Office.

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THOS. B. FLINT, LL.B.,
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Insurance.

RATES REDUCED.

THE STANDARD LIFE

Assurance Co.'y. Estab. 1825.

HEAD OFFICE:

EDINBURGH, Scot., and MONTREAL, Canada.

Total Risks over \$90,000,000

Invested Funds " 26,000,000

Annual Income about 4,000,000

or over \$10,000 a day.

Claims paid in Canada over \$1,200,000

Investments in Canada over 1,000,000

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

W. M. RAMSAY, Manager, Can.

Established 1803.

IMPERIAL

Fire Insurance Comp'y
OF LONDON.

HEAD OFFICE FOR CANADA:

Montreal, No. 6 HOSPITAL Street.

RINTOUL BROS., Agents.

Subscribed Capital, . . . £1,600,000 Stg.

Paid-up Capital, . . . £700,000 Stg.

ASSETS, £2,222,552 St

QUEEN

INSURANCE CO.

OF ENGLAND.

FIRE AND LIFE.

Capital, £2,000,000 Stg.

INVESTED FUNDS £660,818.

FORBES & MUDGE,

Montreal.

Chief Agents in Canada.

SOVEREIGN

Fire Insurance Company

OF CANADA.

CAPITAL, \$600,000.

Deposit with the Dominion Government, \$100,000

President—Hon. A. MACKENZIE, M.P.

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

F. A. BALL, Manager.

Insurance effected at reasonable rates.

NOTICE.

Anchor Insurance Company

The annual meeting of the above Company will be held at the offices of the Company, Nos. 22, 24, 26, Church Street, Toronto, on Friday, the 30th day of March next, at the hour of one o'clock in the afternoon for the purpose of electing Directors for the ensuing year and for the transaction of other business.

By order of the Board,

HUGH SCOTT,

Secretary.

Toronto, Feb. 27th, 1883.

Insurance.

Plate Glass Fronts Insured
AGAINST BREAKAGE,

AND

Immediate Replacement

Furnished when Broken.

DOMINION PLATE GLASS INS. CO'Y,

A. RAMSAY & SON,

10 INSPECTOR ST.



Intercolonial Railway

1882. Winter Arrangement. 1882 3.

Commencing 4th Dec., 1882,

THROUGH EXPRESS PASSENGER TRAINS

run DAILY (Sunday excepted) as follows:

Leave Point Levi	8.10 a.m.
Arrive Riviere du Loup	12.55 p.m.
" Trois Pistoles	2.05 "
" Rimouski	3.49 "
" Campbellton	5.35 "
" Dalhousie	9.15 "
" Bathurst	11.17 "
" Newcastle	12.52 a.m.
" Moncton	4.00 "
" St. John	7.30 "
" Halifax	12.40 p.m.

This Train connects at Chaudiere Curve with the Grand Trunk Train leaving Montreal at 10 p.m.

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

The trains leaving Halifax at 2.45 p.m. and St. John at 7.25 p.m., and which reach Montreal at 6.05 a.m., by connecting at Chaudiere Curve with the Grand Trunk train at 9.20 p.m., remain at Campbellton over Sunday.

The Pullman Car leaving Montreal on Monday, Wednesday and Friday runs through to Halifax, and the one leaving on Tuesday, Thursday and Saturday to St. John.

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

G. W. ROBINSON,

Eastern Freight and Passenger Agent,
136 St. James Street,
(Opposite St. Lawrence Hall),

Montreal.

D. POTTINGER, Chief Superintendent.

Moncton, N. B., 28th November, 1882.

THE JOURNAL OF COMMERCE
FINANCE AND INSURANCE REVIEW.

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Stock Enterprises.

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M. S. FOLEY, Managing Editor and Proprietor
We do not undertake to return unused manuscripts.

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WHAT THE PUBLIC WANT.

PRIVILEGES,

NOT

CONDITIONS

On their Life Policies.

The unconditional policies of the
SUN LIFE ASSURANCE CO. of Montreal,

contain *not one condition*, but have the following *privileges on them*:

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

The Company is very strict in admitting persons to these benefits, but it is evident those who get them get privileges no other Company in Canada gives.

It is universally admitted to be by far the simplest and most straight-forward policy in use in this country.

R. MACAULAY, Manager.

Insurance.

LIVERPOOL & LONDON & GLOBE
INSURANCE COMPANY.

LIFE AND FIRE.

Invested Funds - \$30,500,000
Funds Invested in Canada - \$100,000

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

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THOMAS CRAMP, Esq., Dep.-Chairman.
THEODORE HART, Esq., ANGLUS C. HOOPER, Esq.,
EDWARD J. BARBEAU, Esq.

G. F. C. SMITH, Resident Secretary
Medical Referee—D. C. MACOALLUM, Esq., M.D.
Standing Counsel—THE HON. WM. BADGLEY.

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

NORTH AMERICAN
LIFE INSURANCE COMPANY

Head Office, - - - - Toronto.

HON. ALEX. MACKENZIE, M.P., President.
HON. ALEX. MOLLIE, M.P., } Vice-Pres's.
JOHN L. BLAIR, Esq., }
WILLIAM McCABE, Managing Director.

HAMILTON, MARCH 3, 1883.

GENTLEMEN—We hereby acknowledge the receipt of the sum of Three Thousand Dollars, being in full payment of policy No. 1,119, on the life of the late Charles E. Freeman, Barrister of this city, accidentally drowned in Burlington Bay, on the 14th of February. This prompt payment, without rebate, speaks volumes for the integrity and business management of your Company, the more so that the deceased had only been recently insured, and had merely given his note on one of the Company's forms for the premium, which falls due to-day.

We specially desire to commend the Company for its promptness in this case, as the claim papers were only sent in to you two days ago.

ANDREW RUTHERFORD, } Executors of the last
CLARENCE FREEMAN, } will of CHAS. E.
F. FREEMAN, } FREEMAN, deceased.

Insurance.

BRITISH EMPIRE
MUTUAL LIFE
Assurance Co. of London, Eng.

ESTABLISHED 1847.

ASSETS NEARLY, - - - 4,500,000
INCOME OVER, - - - 750,000

CANADIAN GOV. DEPOSIT, 100,000
Sole benefit Canadian Policy holders.

HEAD OFFICE FOR CANADA:
MONTREAL.

This Company has nearly \$400,000 invested in Canadian securities. It has paid over \$6,000,000 in claims and over \$2,200,000 in bonuses, and has now 38 1/2% of all premiums received in hand. Its cash bonuses are very liberal, and are declared every three years.

DIRECTORS:

THE HON. JOHN HAMILTON,
Director City & District Savings Bank.

JOHN HOPE, Esq., of John Hope & Co.
A. MURRAY, Esq., Dir. Bank of Montreal.
HON. J. B. ROBINSON, Lt. Gov. Ontario.
ROBT. SIMMS, Esq., of R. Simms & Co.

F. STANCLIFFE,
GENERAL MANAGER
CANADA.

WESTERN
ASSURANCE COMPANY.

FIRE & MARINE. Incorporated 1851.

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

HEAD OFFICE: TORONTO, ONT.

Hon. J. McMURRICH, Pres't. J. J. KENNY, Man'g. Dir.
JAS. BOOMER, Secretary.

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

EXTRACT FROM GOVERNMENT SUPERINTENDENT'S REPORT,
FOR YEAR ENDING 31st DECEMBER, 1881.
Canadian Life Companies—Assets and Liabilities.

COMPANY.	ASSETS.		Liabilities including Reserve but not Capital Stock.		Surplus of Assets over Liabilities and Capital Stock.		Percentage of Surpl's of As'ts over Liab's & Capital Stock.
	\$	cts.	\$	cts.	\$	cts.	
Canada Life	4,588,955.65		4,137,203.66		326,762.09		98
Citizens (Life)	166,584.03		136,070.00				.....
Confederation	879,054.47		643,138.81		185,915.66		23 1/2
Mutual Life	184,334.37		142,227.60				.....
North American	88,763.47		28,332.83		2,430.64		8 1/2
Ontario Mutual	337,101.65		309,606.50		27,495.15		9
Sun	538,523.75		411,199.08		64,824.07		15 1/2
Toronto	67,431.50		29,921.79		7,617.36		25 1/2

* It may be stated that this Company's percentage for preceding year before the distribution of profits was about 24 per cent.
† The capital in this Company is also liable for its other departments, so that these columns cannot be filled up. See its Fire Statement.
‡ Including liability, Accident Department, \$3,357.35.

Manager for the Province of Quebec, **J. K. MACDONALD,**
H. J. JOHNSTON, Montreal, Managing Director.
Manager for New Brunswick,
Major **J. MACGREGOR GRANT,** **AUGUSTUS ALLISON,**
St. John. **Hallifax.**

THE FIRE
Insurance Association
(LIMITED)
OF LONDON, ENGLAND.

Capital - - - - \$5,000,000.
Reserve Fund, \$450,000
Government Deposit, \$100,000

Every Description of Property Insured
at Lowest Rates.

Canada Branch, Head Office:
No. 217 St. James Street,
MONTREAL.

WILLIAM ROBERTSON, General Manager.
Active and Reliable Agents wanted throughout the Dominion.