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301 ST. JAMES ST., MONTREAL.
Sole Manufacturers
Cold-Air-Circulation System.

Over 3,200 Machines Sold.
Special Machines for DAIRIES, BUTCHERS, Etc.
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1441

THE CANADIAN

JOURNAL OF COMMERCE

FINANCE AND INSURANCE REVIEW.

Vol. 50. No. 19.
NEW SERIES.

MONTREAL, FRIDAY, MAY 11, 1900.

M. S. FOLEY,
EDITOR AND PROPRIETOR.

Leading Wholesale Houses.

MCINTYRE SON & CO.,
MONTREAL.

IMPORTERS OF DRY GOODS.

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LINENS,
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Leading Wholesale Houses.

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THE American Tobacco Co.
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Are sold by all the Leading Wholesale Houses

CUT TOBACCOS.

Old Chum,
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MARK FISHER SONS
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Merchant Tailors and
Woolen Buyers

will find our Stock replete with all the Latest Novelties selected in the Home and Foreign Markets.

We have never shown a more extensive line of . . .

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is also more than usually complete.

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Leading Wholesale Houses.

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Jas. Walker
Hardware Co.,
Limited.

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MONTREAL.

Builders and
General Hardware.
Wholesale and Retail.

WARM WEATHER IS LATE
.. BUT ..

WE NEVER ARE. We are always early with New Goods. The Latest Novelties come first to us, and you may always depend on getting salable merchandise when you buy from . . .

The H. A. Nelson & Sons Co'y, Ltd.,
MONTREAL, QUE.

BLACK DIAMOND
FILE WORKS.

EST. 1869. TRADE MARK. INC. 1895.



HIGHEST AWARDS at TWELVE International Expositions.

SPECIAL PRIZE,
GOLD MEDAL,
AT ATLANTA, 1895.

G. & H. BARNETT COMPANY,
PHILADELPHIA, PA.

The Chartered Banks.

BANK OF MONTREAL.

NOTICE is hereby given that a Dividend of FIVE PER CENT. for the current half-year, (making a total distribution for the year of Ten per cent.) upon the paid up Capital stock of this Institution has been declared, and that the same will be PAYABLE at its Banking House in this City, and at its Branches, on and after FRIDAY, the FIRST DAY OF JUNE next,

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

The annual General Meeting of the Shareholders will be held at the Banking House of the Institution on Monday, the Fourth day of June next. The chair to be taken at One o'clock.

By order of the Board,

E. S. CLOUSTON,
General Manager.

Montreal, 29th April, 1900.

The Bank of Toronto.

DIVIDEND No. 88.

NOTICE is hereby given that a DIVIDEND OF FIVE PER CENT. for the current half-year, being at the rate of TEN PER CENT. per annum, upon the Paid-up Capital of the bank, has this day been declared, and that the same will be payable at the bank and its branches on and after Friday, the FIRST DAY OF JUNE next.

The Transfer Books will be closed from the Seventeenth to the Thirty-first day of May, both days included.

THE ANNUAL GENERAL MEETING of Shareholders will be held at the Banking House of the Institution on Wednesday, the Twentieth day of June next. The chair to be taken at noon.

By order of the Board,

(Signed) D. COULSON,
General Manager.

The Bank of Toronto, Toronto, 25th April, 1900.

The Chartered Banks.

THE BANK OF BRITISH NORTH AMERICA.

Established in 1864.
Incorporated by Royal Charter in 1849.

Paid-up Capital, - - - - - £1,000,000 stg.
Reserve Fund, - - - - - \$25,000 " "

London Office, 8 Clement's Lane, Lombard St., E.O

COURT OF DIRECTORS:

J. H. Brodie, Ed. Arthur Hoare,
John James Cater, H. J. B. Kendall,
Gaspard Farrer, Frederic Lubbock,
Henry R. Farrer, John Paton,
Richard H. Glyn, George D. Whatman,
Secretary, A. G. Wallis.
Head Office in Canada - St. James st., Montreal.
H. STIKEMAN, General Manager.

BRANCHES IN CANADA:

London, Ont. Halifax, N.S. Ashcroft, B. O.
Bramford, Sydney, C.B. Atlin,
Hamilton, St. John, N.B. Bennett,
Toronto, Fredericton, Greenwood,
Kingston, Yukon District, Victoria,
Midland, Dawson City, Vancouver,
Ottawa, Winnipeg, Man. Rossland,
Montreal, Que. Brandon, Kaslo,
Quebec, Trail, Sub-Ag'cy

DRAFTS ON SOUTH AFRICA MAY BE OBTAINED AT THE BANK'S BRANCHES.

Agents in the United States:
New York. (52 Wall St.) W. Lawson and J. O. Welsh, Agents.

San Francisco. (120 Sansome Street). H. M. J. McMichael and J. R. Ambrose, Agents.
London Bankers—The Bank of England and Messrs Glyn & Co.

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

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

THE MOLSONS BANK

Incorporated by Act of Parliament, 1855.

HEAD OFFICE: MONTREAL.

Paid-up Capital, - - - - - \$2,000,000
Res Fund, - - - - - 1,025,000

BOARD OF DIRECTORS:

Wm. Molson Macpherson, President.
S. H. Ewing, Vice-President.
W. M. Ramsay, Sam'l. Finley,
Henry Archbald, J. P. Cleghorn,
H. Markland Molson.
F. WOLFFSTAN THOMAS, Gen. Manager.
A. D. Durnford, Chief Inspector and Superintendent of Branches; W. H. Draper, Inspector.
H. Lockwood, W. W. L. Chipman, Asst. Inspectors.

BRANCHES.

Alvinston, Ont. Meaford, Ont. St. Thomas, Ont.
Aylmer, " Montreal, P.Q. Sorel, P.Q.
Brockville, " Morrisburg, Ont. Toronto, Ont.
Calgary, " Norwich, " Toronto Jc. "
Chesterville, Ont. Ottawa, " Trenton, "
Clinton, " Owen Sound, " Valleyfield, Que.
Exeter, " Port Arthur, " Vancouver, B.C.
Fraserville, Que. Quebec, P.Q. Victoria, B.C.
Hamilton, Ont. Revelstoke, " Victoriaville, Q.
Hensall, " Station, B.C. Waterloo, Ont.
Kingsville, " Ridgetown, Ont. Winnipeg, Man.
Knowlton, Que. Simcoe, " Woodstock, Ont.
London, Ont. Smiths Falls, Ont.
Montreal, St. Catherine St. Branch.

AGENTS IN CANADA.

British Columbia—Bank of British Columbia.
Manitoba and North-West—Imperial Bank of Canada.
New Brunswick—Bank of New Brunswick.
Newfoundland—Bank of Nova Scotia, St. John's.
Nova Scotia—Halifax Banking Company, Bank of Yarmouth.
Ontario—Canadian Bank of Commerce, Dominion Bank, Imperial Bank of Canada.
Prince Edward Island—Merchants Bank of P.E.I., Summerside Bank
Quebec—Eastern Townships Bank.

IN EUROPE.

London—Parr's Bank, Ltd.; The Chaplin-Milne-Grantell Co., Ltd.
Liverpool—The Bank of Liverpool, Limited.
Cork—Munster and Leinster Bank, Ltd.
France, Paris—Societe Generale, Credit Lyonnais.
Germany, Berlin—Deutsche Bank.
Germany, Hamburg—Hesse, Newman & Co.
Belgium, Antwerp—La Banque d'Anvers.

IN UNITED STATES.

New York—Mechanics' National Bank; National City Bank; Hanover National Bank; The Morton Trust Co.; Boston—State National Bank; Suffolk National Bank; Kidder, Peabody & Co.; Philadelphia—Corn Exchange National Bank; First National Bank; Philadelphia National Bank; Fourth Street National Bank; Portland—Casco National Bank; Chicago—First National Bank, Cleveland—Commercial National Bank, Detroit—State Savings Bank, Buffalo—City National Bank, Milwaukee—Wisconsin National Bank of Milwaukee, Minneapolis—First National Bank, Toledo—Second National Bank, Butte, Montana—First National Bank, San Francisco and Pacific Coast—Bank of British Columbia.

Collections made in all parts of the Dominion and returns promptly remitted at lowest rates of exchange.

Commercial Letters of Credit and Traveller's Circular letters issued available in all parts of the world.

The Chartered Banks.

MERCHANTS BANK OF HALIFAX.

Capital Paid-up, - - - - - \$1,265,070
Reserve Fund, - - - - - 1,700,000

BOARD OF DIRECTORS:

Thos. E. Kenny, President,
Thomas Ritchie, Vice-President.
M. Dwyer, Wiley Smith, Henry G. Bauld,
Hon. H. H. Fuller, M.L.C., Hon. David MacKeen.

HEAD OFFICE: HALIFAX, N.S.

E. L. Pease, General Manager (Office of the General Manager, Montreal); W. B. Torrance, Sec. and Supt. of Branches; W. F. Brock, D. M. Stewart, Inspectors.

Antigonish, N.S. Montreal, Westmount.
Atlin, B.C. Nanaimo, B.C.
Bathurst, N.B. Nelson, B.C.
Bennett, B.C. Newcastle, N.B.
Bridgewater, N.S. Ottawa, Ont.
Charlottetown, P.E.I. Pictou, N.S.
Dorchester, N.B. Port Hawkesbury, N.S.
Fredericton, N.B. Rosland, B.C.
Grand Forks, B.C. Sackville, N.B.
Guysboro, N.S. St. John, N.B.
Halifax, N.S. Shubenacadie, N.S.
Kingston, N.B. St. John's, Nfld.
Londonderry, N.S. Summerside, P.E.I.
Louisburg, C.B. Sydney, N.S.
Lunenburg, N.S. Truro, N.S.
Maitland, N.S. Vancouver, B.C.
Moncton, N.B. Vancouver, East End, B.C.
Montreal, Que. Victoria, B.C.
Montreal, West End Weymouth, N.S.
Woodstock, N.B.

Agencies in Havana, Cuba; New York, N.Y.; and Republic, Washington.

CORRESPONDENTS:

New York, Chase National Bank, Boston, National Shawmut Bank, San Francisco, First National Bank, Chicago, America National Bank, Spokane, Exchange National Bank, Seattle, First National Bank, China and Japan, Hong Kong and Shanghai Banking Corporation, Great Britain, Bank of Scotland, France, Credit Lyonnais, Germany, Deutsche Bank, Spain, Credit Lyonnais. Collections made at lowest rates and promptly remitted for. Telegraphic transfers and drafts issued at current rates.

ST. STEPHEN'S BANK.

Incorporated 1880.

St. Stephen, N. B.

Capital, - - - - - \$200,000
Reserve, - - - - - 45,000

F. H. TODD, President.

J. F. GRANT, Cashier.

AGENTS:

London—Messrs. Glyn, Mills, Currie & Co. New York—Bank of New York, N.B.A. Boston—Globe National Bank. Montreal—Bank of Montreal. St. John, N.B.—Bank of Montreal.
Drafts issued on any branch of the Bank of Montreal.

THE WESTERN BANK OF CANADA.

HEAD OFFICE: OTTAWA, ONT.

Capital Authorized - - - - - \$1,000,000
Capital Subscribed - - - - - 500,000
Capital Paid up - - - - - 338,239
Reserve - - - - - 123,000

BOARD OF DIRECTORS:

John Cowan, Esq., President.
REUBEN S. HAMLIN, Esq., Vice-President.
W. F. Cowan, Esq. W. F. Allan, Esq.,
Robert McIntosh, M.D. J. A. Gibson, Esq.
Thomas Patterson, Esq.
T. H. McMillan, Cashier.
BRANCHES—Whitby, Midland, Tilsonburg, New Hamburg, Paisley, Penetanguishene, Pickering, Port Perry, Ont., Tavistock, Ont.
Drafts on New York and Sterling Exchange bought and sold. Deposits received and interest allowed. Collections solicited and promptly made.
Correspondence at New York and in Canada—Merchants Bank of Canada, London, England—Royal Bank of Scotland.

THE ONTARIO BANK.

NOTICE is hereby given that a Dividend of Two AND A HALF per cent. for the current half-year has been declared upon the Capital Stock of this Institution, and that the same will be paid at the Bank and its Branches, on and after

Friday, the First Day of June next.

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

The Annual General Meeting of the Shareholders will be held at the Banking House in this City, on **TUESDAY, THE 19TH DAY OF JUNE next.**

The chair will be taken at 12 o'clock noon.

By order of the Board.

C. MCGILL,
General Manager.

Toronto, 23d April, 1900.

The Chartered Banks.

The Canadian Bank of Commerce

DIVIDEND No. 66.

NOTICE is hereby given that a Dividend of THREE AND ONE-HALF PER CENT upon the Capital Stock of this Institution has been declared for the current half year, and that the same will be payable at the Bank and its Branches On and after

FRIDAY, the 1st day of June next.

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

The Annual General Meeting of the Shareholders of the Bank will be held at the Banking House, in Toronto, on

TUESDAY, the 19th day of June next.

The chair will be taken at twelve o'clock. By order of the Board.

J. H. PLUMMER, Assistant General Manager.

Toronto, April 24th, 1900.

The Traders Bank of Canada.

DIVIDEND No. 29.

NOTICE is hereby given that a Dividend at the rate of SIX PER CENT. per annum upon the Capital Stock of this Bank has been declared for the current half year, and that the same will be payable at the Head Office and its Branches, on and after FRIDAY, the 1st of JUNE next.

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

The Annual General Meeting of the Shareholders will be held in the Banking House in Toronto, on TUESDAY, the 19th of JUNE. Chair to be taken at twelve o'clock-noon.

H. S. STRATHY, General Manager.

Toronto, 17th April, 1900.

BANQUE D'HOCHELAGA.

NOTICE is hereby given that a Dividend of THREE AND A HALF PER CENT. (3½ p.c.) on the paid up capital of this institution has been declared for the current half year, and that it will be payable at its Head Office, in Montreal, and at its Branches, on and after the FIRST DAY OF JUNE next.

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

The General Annual Meeting of the Shareholders will be held at the Head Office of the Bank, in Montreal, on Friday the 15th day of June next, at noon.

By order of the Board of Directors,

M. J. A. PRENDERGAST, General Manager.

Montreal, 20th April, 1900.

The Chartered Banks.

Bank of Hamilton.

NOTICE is hereby given that a dividend of four per cent. on the paid up capital stock of the Bank, for the half year ending 31st May, has this day been declared, and that the same will be payable at the bank and its branches on and after 1st June.

The transfer books will be closed from the 16th to the 31st May both inclusive.

The Annual Meeting of the shareholders will be held at the head office of the bank, in the City of Hamilton, on MONDAY, 15th JUNE, at twelve o'clock noon.

By order of the Directors, J. TURNBULL, Cashier.

HAMILTON, 25th April, 1900.

Eastern Townships Bank.

Authorized Capital.....\$1,500,000
Capital Paid-Up..... 1,500,000
Reserve Fund..... 850,000

BOARD OF DIRECTORS:

R. W. HENEKER, President.
Hon. M. H. COCHRANE, Vice-President.
Israel Wood, J. N. Galer H. B. Brown,
N. W. Thomas, J. S. Mitchell, G. Stevens,
C. H. Kathan.

HEAD OFFICE, SHERBROOKE, Que.

Wm. FARWELL, General Manager.

Branches—Bedford, Coaticook, Cowansville, Granby, Huntingdon, Magog, Ormstown, Richmond, Stanstead, St. Hyacinthe, Waterloo, Grand Forks, B. C.

Correspondents:

Montreal—Bank of Montreal.
London, England, National Bank of Scotland.
Boston—National Exchange Bank.
New York—National Park Bank.
Collections made at all accessible points and promptly remitted for.

THE DOMINION BANK TORONTO.

NOTICE is hereby given that a Dividend of 3 per cent. upon the Capital Stock of this Institution has been declared for the current Quarter, being at the rate of 12 per cent. per annum, and that the same will be payable at the Banking House in this City on and after

Tuesday, the first day of May next.

The Transfer books will be closed from the 20th to the 30th April next, both days inclusive.

The annual general meeting of the shareholders for the election of Directors for the ensuing year will be held at the Banking House, in this City, on Wednesday, the 30th day of May next, at the hour of 12 o'clock noon.

By order of the Board, T. G. BROUGH, General Manager.

Toronto, March 26th, 1900

The Standard Bank of Canada.

DIVIDEND No. 49.

NOTICE is hereby given that a Dividend of four per cent, and a bonus of one per cent., for the current half year, upon the paid-up capital stock of this Bank, has been declared, and that the same will be payable at its banking house in this city and at its agencies, on and after

Friday, the first day of June next.

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

The Annual General Meeting of the Shareholders will be held at the Bank, on Wednesday, 20th of June next, the chair to be taken at twelve o'clock noon.

By order of the Board, GEO. P. REID, General Manager.

Toronto, April 26th, 1900.

The Bank of Ottawa.

DIVIDEND No. 48.

NOTICE is hereby given that a dividend of four and one half per cent upon the paid-up capital stock of this Bank, has been declared for the current half-year, and that the same will be payable at the Bank and its Branches, on and after FRIDAY THE 1st DAY OF JUNE, 1900.

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

By order of the Board, GEO. BURN, General Manager.

Ottawa, 20th April, 1900.

The Chartered Banks.

UNION BANK OF CANADA.

DIVIDEND No. 67.

NOTICE is hereby given that a Dividend at the rate of SIX PER CENT. per annum, on the Paid-up Capital Stock of this Institution, has been declared for the current half year, and that the same will be payable at the Bank and its Branches, on and after FRIDAY, the First day of June next

The Transfer Books will be closed from the Seventeenth to the thirty-first of May, both days inclusive.

The Annual General Meeting of the Shareholders will be held on THURSDAY, the Fourteenth of June next, at the Banking House in this City.

The chair will be taken at 12 o'clock.

By order of the Board.

E. E. WEBB, General Manager.

Quebec, April 25th, 1900.

QUEBEC BANK.

DIVIDEND NOTICE

NOTICE is hereby given that a Dividend of THREE PER CENT. upon the Paid-up Capital Stock of this Institution has been declared for the current half-year, and that the same will be payable at its Banking House, in this city, and at its Branches, on and after FRIDAY, the first day of June next.

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

The Annual General Meeting of the Shareholders will be held at the Bank on Monday, the 4th day of June next. The chair will be taken at 3 o'clock.

By order of the Board of Directors,

THOMAS McDUGALL, General Manager.

Quebec, 24th April, 1900.

HALIFAX BANKING CO.

Incorporated 1872.

Capital Paid-Up, \$500,000
Reserve Fund, 375,000

HEAD OFFICE, .. HALIFAX, N.S.

DIRECTORS:

ROBIE UNIACKE, President.
C. W. ANDERSON, Vice-President.
JOHN MACNAB, W. J. G. THOMSON, W. N. WICKWIRE,
H. N. WALLACE, Cashier.
A. ALLAN, Inspector.

AGENCIES—Nova Scotia: Halifax, Amherst, Antigonish, Barrington, Bridgewater, Canning, Lockport, Lunenburg, Middleton, New Glasgow, Parrsboro, Shelburne, Springhill, Truro, Windsor, New Brunswick: Sackville, St. John.

CORRESPONDENTS—Dominion of Can.—Molson Bank and Branches, New York—Fourth National Bank, Boston—Suffolk National Bank London, England—Parr's Bank, Limited.

Bank of Nova Scotia.

INCORPORATED 1832.

Capital Paid-up.....\$1,760,000
Reserve Fund..... 2,162,570

DIRECTORS.

JOHN Y. PAYZANT, President
CHARLES ARCHIBALD, Vice-President
R. B. SEXTON, R. L. BORDEN, GEO. S. CAMPBELL,
J. WALTER ALLISON,

HEAD OFFICE, .. HALIFAX, N.S.
H. C. McLEOD, Gen. Mgr. D. WATERS, Inspector

BRANCHES.

In Nova Scotia—Amherst, Annapolis, Bridgetown, Digby, Kentville, Liverpool, New Glasgow, North Sydney, Oxford, Pictou, Stellarton, Westville, Yarmouth.

In New Brunswick—Campbellton, Chatham, Fredericton, Moncton, Newcastle, St. Andrews, St. John, St. Stephen, Sussex, Woodstock.

In P. E. Island—Charlottetown and Summerside, In Quebec—Montreal, J. Pitblado, Manager, Paspébiac.

In Ontario—Almonte, Arnprior, Berlin, Toronto, H. A. Richardson, Manager.

In Manitoba—Winnipeg, C. A. Kennedy, Mgr. St. John's, J. A. McLeod, Manager.

In Newfoundland—Harbor Grace.

In West Indies—Kingston, Jamaica, W. P. Hunt, Manager.

In U. S.—Chicago, Ill.—Alex. Robertson, Manager, and W. H. Davies, Assistant Manager. Calais Maine.—A. E. Vessey, Mgr. Boston, Mass.—W. E. Stavert, Manager.

The Chartered Banks.

Imperial Bank of Canada.

Capital Authorized \$2,500,000
Capital Paid-Up 2,393,323
Reserve 1,655,660

DIRECTORS.

H. S. HOWLAND, President.
T. R. MERRITT, Vice-President.
Wm. Ramsay, Robert Jaffray.
T. Sutherland Stayer, Elias Rogers, Wm. Hendrie.

HEAD OFFICE, TORONTO.
D. R. WILKIE, General Manager.

BRANCHES IN ONTARIO.

Essex, Listowel, Saint Ste. Marie,
Fergus, Niagara Falls, St. Thomas,
Galt, Port Colborne, Toronto,
Hamilton, Fort Portage, Welland,
Ingersoll, St. Catharines, Woodstock.

BRANCH IN QUEBEC.—Montreal.

BRANCHES IN NORTH WEST AND BRITISH COLUMBIA.

Brandon, Man. Prince Albert, Sask.
Calgary, Alta. Revelstoke, B.C.
Edmonton, Alta. Strathcona, Alta.
Golden, B.C. Vancouver, B.C.
Nelson, B.C. Winnipeg, Man.
Portage La Prairie, Man.

AGENTS.—London, Eng., Lloyd's Bank, Ltd.,
New York, Bank of Montreal, Bank of America.
The Imperial Bank is prepared to issue letters of
credit negotiable at any of the branches of the
Standard Bank of South Africa, Ltd., Transvaal,
Cape Colony, Natal, Rhodesia.

LA BANQUE NATIONALE.

NOTICE.

On and after TUESDAY, the FIRST OF MAY
next, this Bank will pay to its shareholders a
dividend of

Three per cent.

Upon its Capital, for the six months ending on
the 30th April next.

The transfer book will be closed from the 16th to
the 30th April next, both days inclusive.
The Annual Meeting of the shareholders will
take place at the banking house, Lower Town, on
Wednesday, the 16th May next, at three o'clock p.m.
The powers of attorney to vote must, to be valid,
be deposited at the bank five full days before that
of the meeting, i.e., before three o'clock p.m., on
Thursday, the 10th May next.

By order of the Board of Directors,

P. LAFRANCE, Manager,
QUEBEC, 20th March, 1900.

Union Bank of Halifax.

INCORPORATED 1856.

HEAD OFFICE: - HALIFAX, N.S.

Capital, \$600,000
Reserve Fund, 225,000

DIRECTORS.

WM. ROBERTSON, Esq., President.
WM. HOCHÉ, Esq., Vice-President.
HON. ROBERT BOAK, WILLIAM TWINING, Esq.
J. H. SYMONS, Esq. GEORGE MITCHELL, Esq.
C. C. BLACKADAR, Esq.

E. L. THORNE, Cashier.

BANKERS AND CORRESPONDENTS:
Bank of Toronto and Branches, Upper Canada.
National Bank of Commerce, New York.
Merchants' National Bank, Boston.
London & Westminster Bank, Lt. London, Eng.
Bank of New Brunswick, St. John, N.B.
Merchants' Bank of Halifax, St. John's, Nfld.

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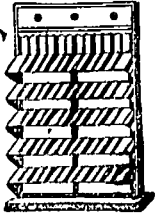
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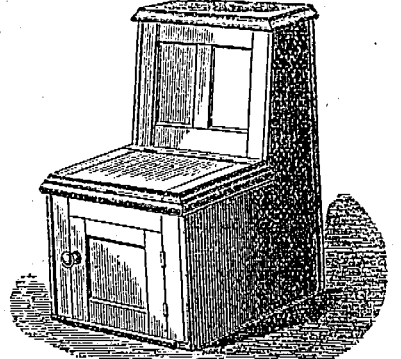
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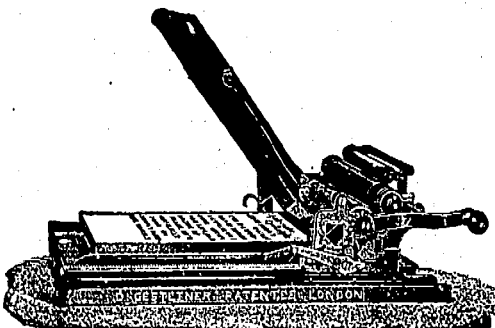
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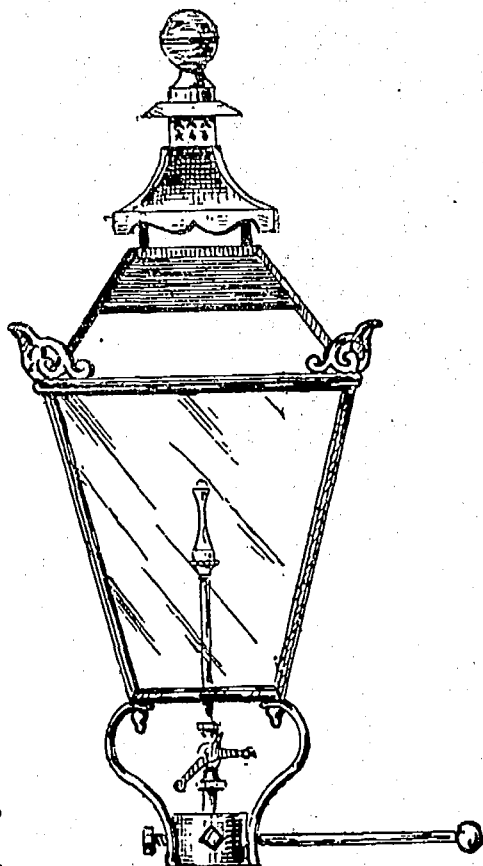
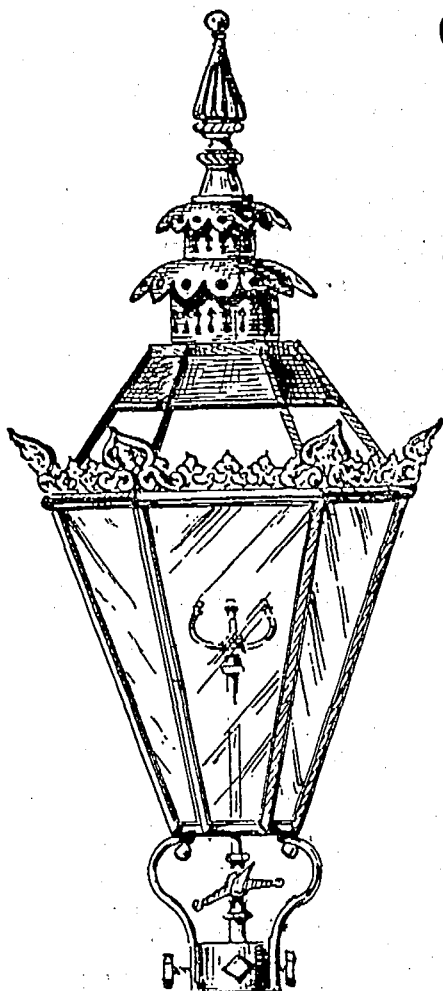
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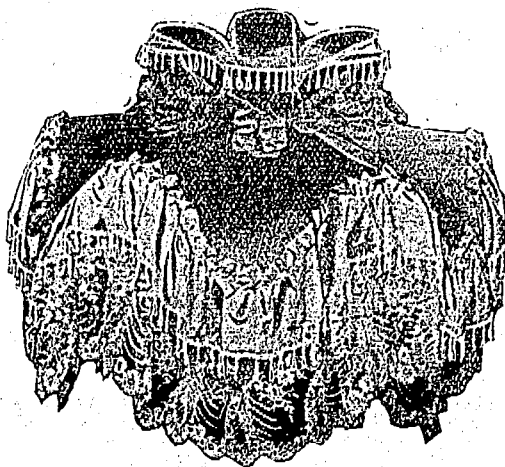
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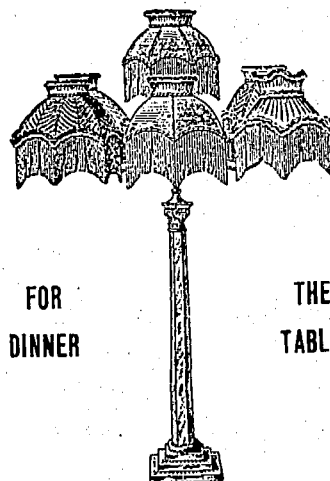
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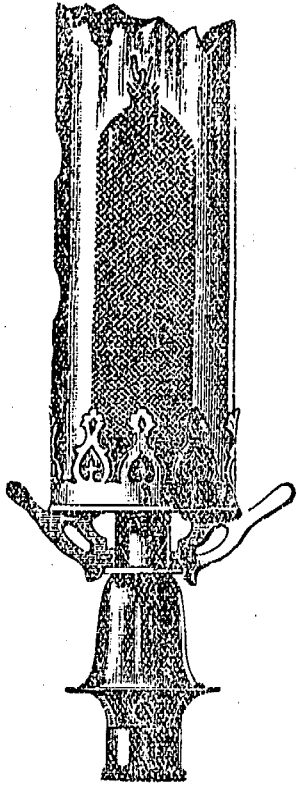
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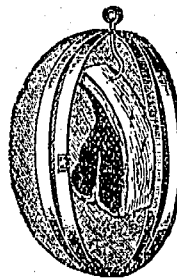
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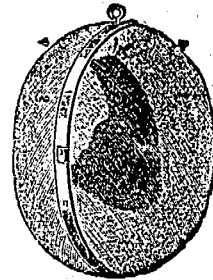
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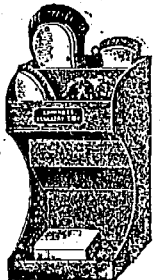
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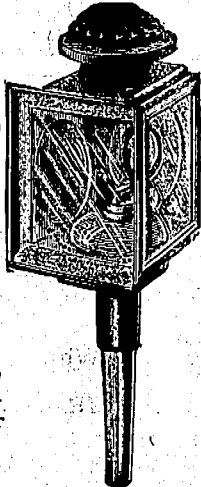
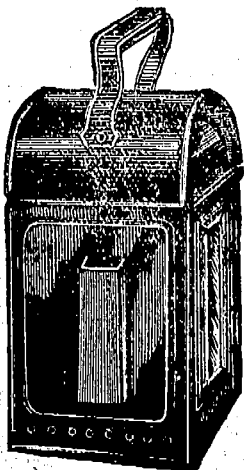
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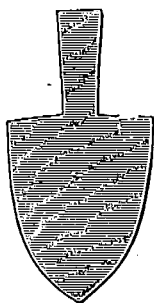
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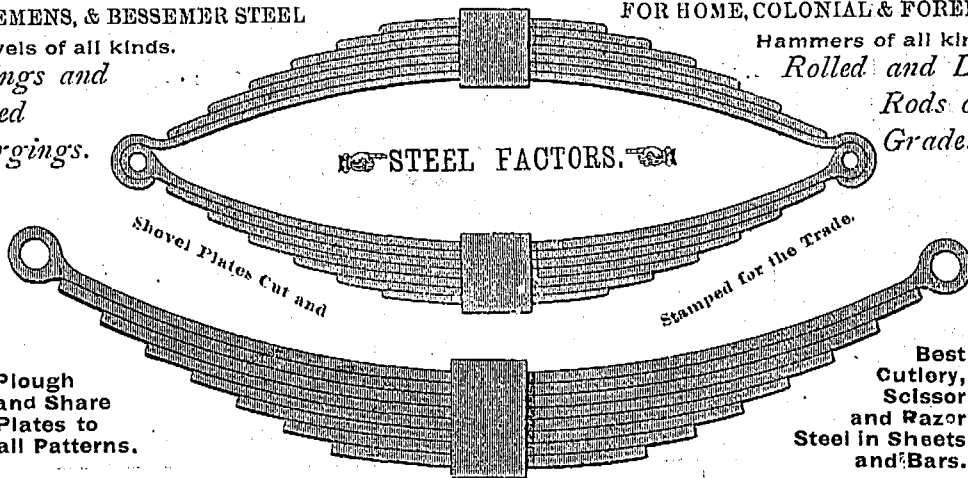
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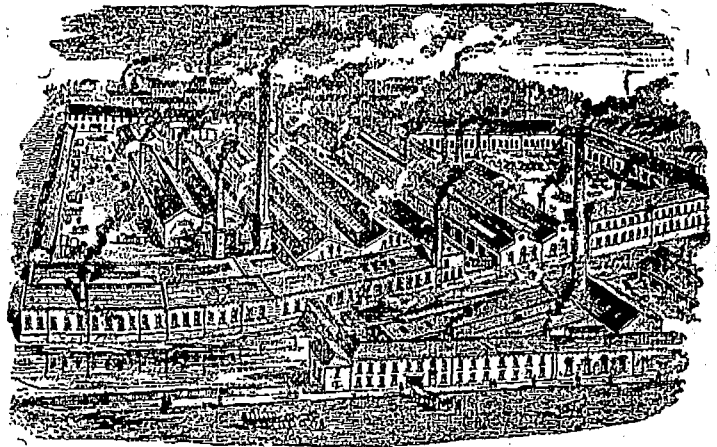
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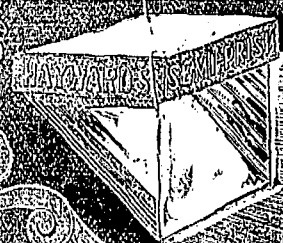


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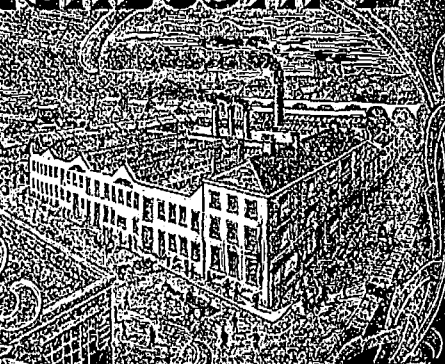


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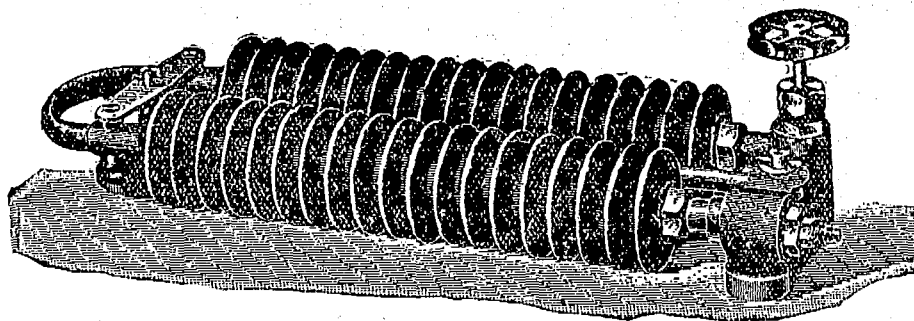


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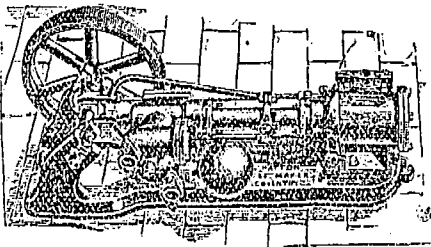


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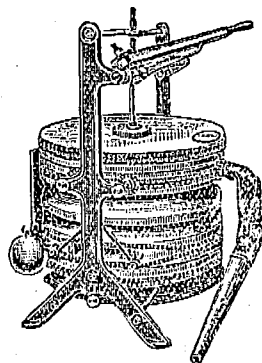
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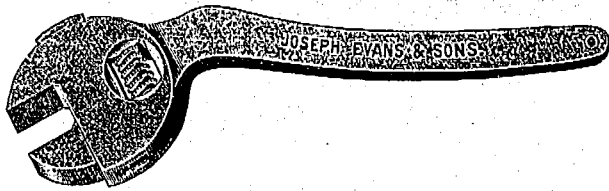
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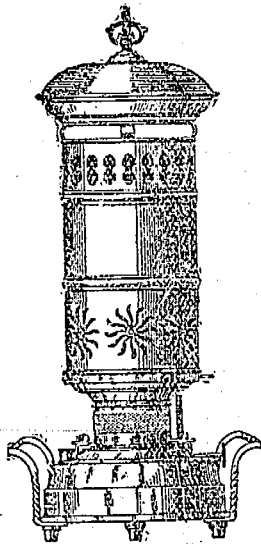
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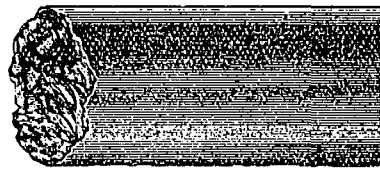
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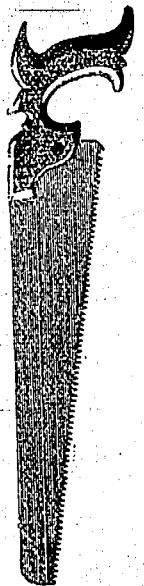
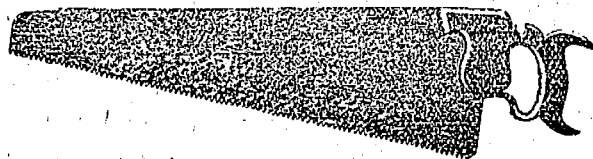
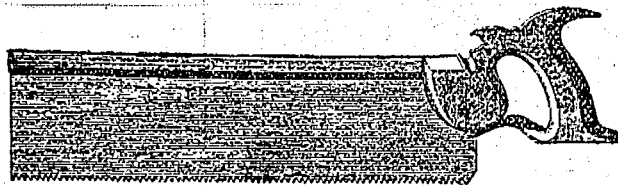
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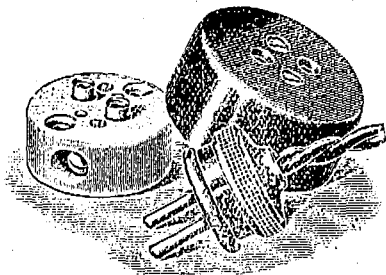
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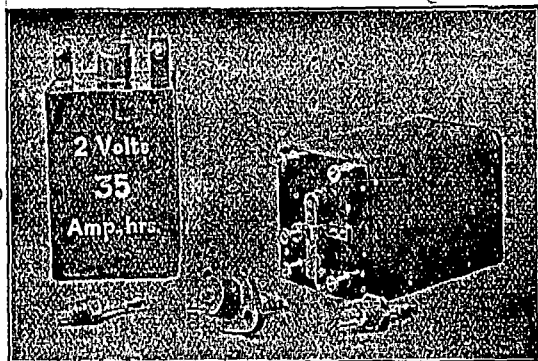


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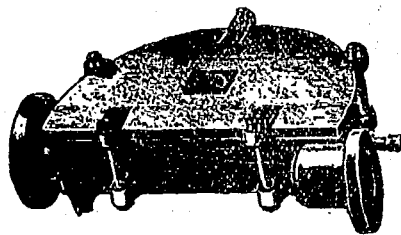
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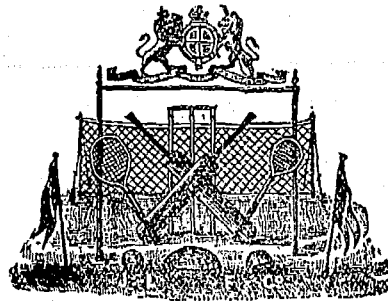
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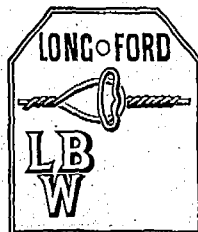
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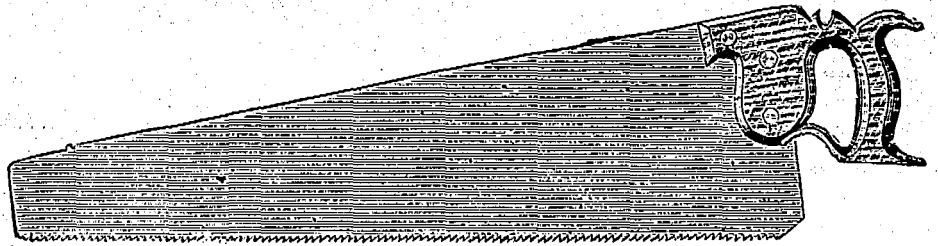
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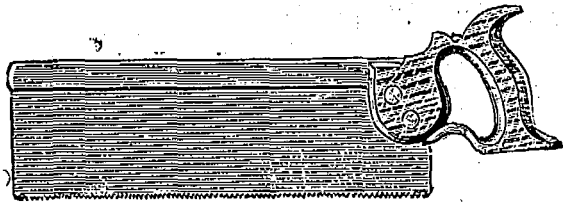


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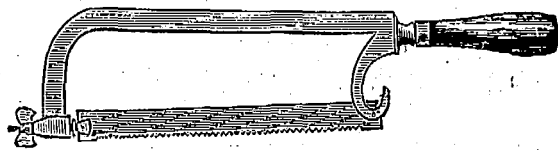
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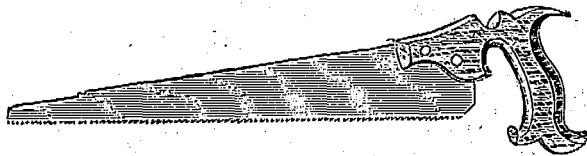
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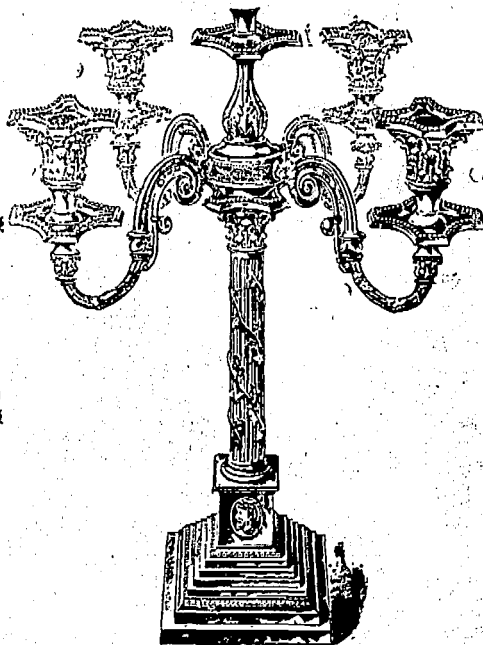
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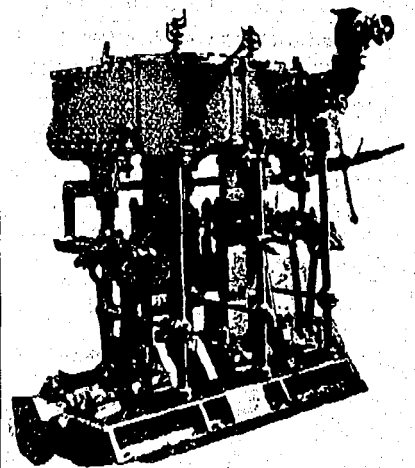
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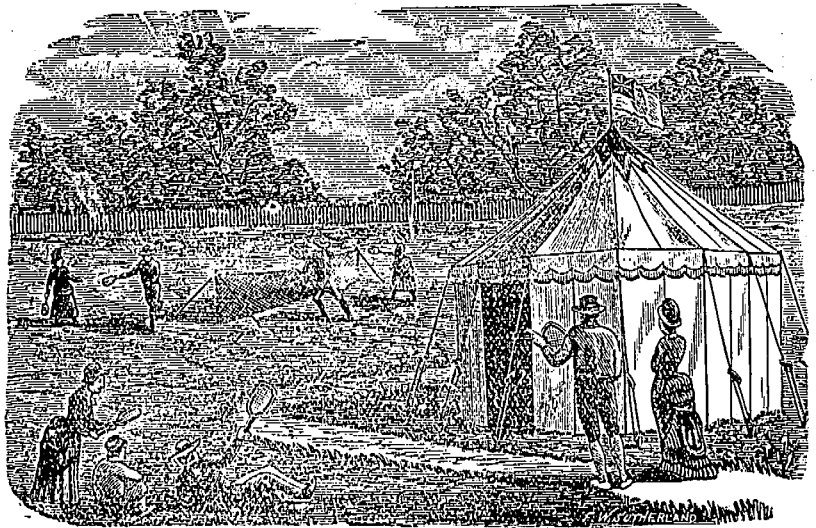
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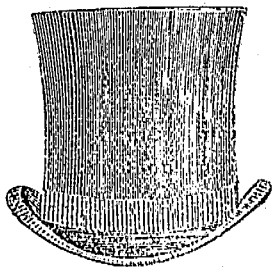
Get our Samples and Quotations.

Telegraphic Address: "EPANODOS," LONDON.

J. ELLWOOD & SONS.

24 Great Charlotte St., - - Blackfriars Rd., S.E.,

LONDON, Eng.



Hats, Helmets, Caps, Etc.

PATENTERS OF

"THE AIR-CHAMBER HAT" FOR INDIA.

SOLE MANUFACTURERS OF

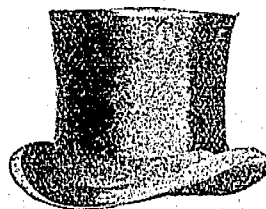
The "BREEZE HELMET" (Registered and Patented).

Cable Address: "LUCK," London.

LUCK & SONS,

23, 24 & 25 Walbrook,

London, E.C., England.



Hats, Helmets, Caps, Etc.

Silk Hats, Hard Elastic and Soft Felt Hats
Helmets, Men's and Youths' Straw
Hats, Caps, etc.

For Colonial and Indian Markets.

Canadian Colored Cotton Mills Company.

Cottonades, Tickings, Denims, Awnings, Shirtings, Flannelettes, Gingham, Zephyrs, Skirtings, Dress Goods, Lawns, Cotton Blankets, Angolas, Yarns, &c.

Wholesale Trade only Supplied.

D. MORRICE SONS & CO.,
AGENTS,
Montreal and Toronto.

F. P. BUCK, President.
R. H. POPE, Gen. Manager.
F. THOMPSON, Sec'y & Treas.

Royal Paper Mills Co.

Fine News, Book, Lithographic, Writing and Colored Papers, and Chemical Wood Fibre Manufacturers.

STORE 763 Craig Street, MONTREAL.
Works and Head Office, EAST ANGEUS, P.Q.

CAMPBELL'S QUININE WINE.
It will tone up your system, and restore the appetite.

JUST WHAT YOU NEED THIS SPRING.

The best cure for Debility.

FANCY MOUNT ROYAL MILLS.
JAVA ROYAL INDIA BRIGHT
JAPAN GLACE POLISHED
IMPERIAL SEETA PATNA
IMPERIAL GLACE
D. W. ROSS CO'Y RICES
AGENTS.
MONTREAL, QUE.

JOHN E. HARDMAN, S.B.
Consulting Mining Engineer,
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20 Years' Experience in the Mining and Reduction of Gold, Silver, Lead and Copper
13 Years as a Specialist in Gold Mining and Milling

GEO. GONTHIER,
Public Accountant & Auditor.

Investigations of Partnership & Company Accounts
SPECIALTIES.
Balance Sheet System of Accounts
and the Proof-by-Balance System of Cost Accounts

SOLE REPRESENTATIVE OF
The ACCOUNT, AUDIT & ASSURANCE Co., Ltd.
OF NEW YORK.

11 & 17 Place d'Armes Hill, MONTREAL, QUE.
Bell Tel. Main 1480

Commercial Summary.

Merchants, Manufacturers and other business men should bear in mind that the "Journal of Commerce" will not accept advertisements through any agents not specially in its employ. Its circulation—extending to all parts of the Dominion—renders it the best advertising medium in Canada—equal to all others combined, while its rates do not include heavy commissions.

—Large number of settlers are arriving in New Ontario and Manitoba, coming principally from Michigan.

—The teamsters' strike among the cartage companies at Toronto has proved an unwise proceeding. The positions have meantime been filled.

—Selling binder twine direct from Kingston Penitentiary has proved so successful that the Minister of Justice has instructed the Warden to continue to accept orders for small lots.

—The activity in railway circles would denote much competition in freights during the early summer, as against the lake vessels. It is possible a reduction in lake rates may result.

—The Toronto Street Commissioner is taking active means to prevent waste paper from being found on the streets. Montreal's streets are constantly subject to this dangerous nuisance and steps should be taken to prevent it. In Chicago large zinc receptacles are provided on many street corners for the purpose, and so well is this looked after that an ordinary business card, thrown on the sidewalk in the down town district, if seen by the police, would cause the offender to be abruptly reminded of the rules, and told where such should be consigned.



"Jardine"

TIRE UPSETTERS WILL UPSET TIRES

Some machines sold as Upsetters will not. Perhaps you make as much money on the sale of a useless upsetter as on a good one, but your customer does not. He don't want a machine because it is called an upsetter. He wants a machine to upset tires. Sell him one of ours.

It Pays to Sell the Best Tools.

A. B. JARDINE & CO. HESPELER, ONT.

R. J. PIKE,

Gold and Silver Watch Case
Manufacturer,
CROMWELL HOUSE
EARLSDON, COVENTRY, Eng.

A. KIRZ,

Jobber in
CLOTH SAMPLES, REMNANTS
and TAILOR CLIPS
also dealer in
All kinds of Raw Furs and Fur Clippings.
169 Cadieux St. MONTREAL.

Cable Addresses: Bradbury, Sheffield. Silovium, London.

Thomas Bradbury & Sons

22 & 24

Arundel
Street,
SHEFFIELD,



15

Charterhouse
Street,
LONDON,
ENG.

MANUFACTURERS OF

.. SOLID SILVER GOODS ..

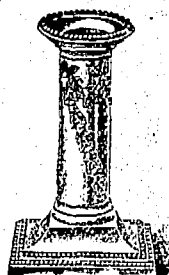
.. OF EVERY DESCRIPTION.



: ALSO :

**Best Electro-Plate only,
Spoons and Forks, &c.**

Its productions of Old English Silver a Specialty.



Established
1824.



Established
1824.

NEEDHAM'S PASTE.

"THE FAVORITE METAL POLISH."

You have to use water to Needham's Paste, but the water costs you nothing, you have only to go to the tap for it. Remember when you buy "grease" polishes, you pay, and pay extravagantly for having it in a moist state. Needham's Paste gives a brighter and cleaner polish, and goes three times as far.

MANUFACTURERS:

JOSEPH PICKERING & SONS

Albyn Works SHEFFIELD, Eng.

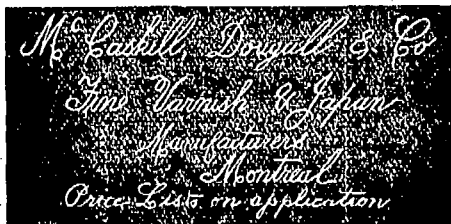
—The annual report of the Mutual of New York gives the average rate of interest yielded by the total funds as 4½ per cent., which is an advance over 1898.

—The City Council, Toronto, has entered a suit against the local gas company to compel it to reduce the price of gas according to the provisions of the statute under which the company is incorporated.

—The C.P.R. has donated 15 cash prizes, to be awarded at the Winnipeg Twentieth Century Industrial Exhibition next July, for thoroughbred cattle, bred and raised in Manitoba or the N.W.T. This is in line with the company's policy in encouraging the live stock industry of the Canadian West by the importation of thoroughbred sires.

—Prospects in Manitoba are bright. A Winnipeg letter of recent date states that wheat seeding has been completed very satisfactorily, and altogether the situation is very promising. The increase of acreage, will be about 15 per cent. The recent cold weather has not interfered with the wheat. Seeding of coarser grains is progressing. There will be an increase of 25 per cent. in the acreage of oats.

—An auction sale of fourteen parcels of timber limits on the north shore of Lake Huron, the property of Cook & Bros. Lumber Company, was held in Toronto, on the 3rd inst. Four were sold. One berth was bought by the Victoria Harbor Lumber Co., for \$1,500 a square mile; one by H. S. Brennan, of Hamilton, for \$1,600; a square mile, and two by W. J. Sheppard, of the Georgian Bay Lumber Company, one parcel at \$3,800 and the other at \$1,600 a square mile.



Established 1820.

James Lyne Hancock, INDIA RUBBER MANUFACTURER.

Office & Warehouse: 266 GOSWELL ROAD.

Works: 56, 56, 57, 58, 59, 60, 61, MORELAND STREET CITY,
LONDON, E. C., ENGLAND.

Hoses,
Tubing,
Sheet,
Pouches, Tobacco,
Washers,
Valves,
Packing,

Closet Covers,
(Ordinary and Patent),
Gas Bags,
Football Bladders,
Tyres,
Mats,
All Surgical goods
and Chemical
Articles.

—The trade returns of the exports and free imports at the port of Toronto for April show a healthy increase. The exports for April, 1900, and for April, 1899, are:

	1900.	1899.
Minerals	\$ 99	\$ 99
Fisheries	69	69
Forest	1,344	2,795
Animals and products	543,951	346,707
Agriculture	63,290	46,470
Manufactures	215,122	253,722
Miscellaneous	5,971	5,589

Total

	1900.	1899.
Total	\$652,778	\$674,851
	Increase.	Decrease.

Minerals	\$ 99	\$ 99
Fisheries	69	69
Forest	1,451	1,451
Animals and products	\$177,844	.....
Agriculture	16,920	.....
Manufactures .....	.....	38,600
Miscellaneous	3,382	.....

Total

Total	\$198,146	\$40,219
Net increase	\$157,927	\$40,219

The returns of the free imports for April, 1900, are:

Minerals	\$100,037
Forest	28,020
Animals and products	317,356
Agriculture	60,860
Manufactures	243,833
Miscellaneous	298,630

\$1,048,765

For April, 1899, the total free imports were valued at \$750,425, showing an increase for this year of \$298,340.

—Work on the Quebec bridge, it is said, will begin in June next. This is very doubtful.

BRICK.

YOUR
MONEY

Is well spent if you buy Milton Bricks. They are the highest grade of Canadian Brick. Our Buff Brick may be seen in the new Foley Block.

THE MILTON PRESSED BRICK CO., Ltd.

Works & Head Office: MILTON, Ont.

DR. ROBERTSON, President. J. S. McCANNELL, Managing Director.
Montreal Agt., T. A. MORRISON & Co. 204 St. James St.

CABLE ADDRESS: "GLOSSIEST," LONDON.

ESTABLISHED 1800.



Contractors to H.M. Government and the Principal Railways.

NAYLOR BROTHERS

Varnish Manufacturers,

Office and Warehouse:

12 and 14, JAMES STREET, OXFORD STREET, LONDON, ENG.

Works and Stores: SOUTHALL, MIDDLESEX.

Varnishes for Coach and Carriage Builders, Railway and Tramcar Companies, Omnibus and Cab, Cart and Wagon Builders.

Varnishes for House Painters and Decorators.

Varnishes for Yacht and Boat Builders.

Varnishes, Polishes, and Lacquers for Cabinet, Pianoforte Makers, and Chair Manufacturers.

Wood Stains to imitate all kinds of Wood.

—Montreal policemen are to be allowed six months to become expert speakers and writers in French and English, their studies to be carried on in their leisure hours. This feat is an impossibility, as every one knows, who has made a study of any foreign language. If our policemen were compelled to study the city's by-laws, and required to enforce them, it would be of far greater public advantage than learning to speak and write two languages.

—Hector Prevost, a dry goods dealer in Montreal for couple of years prior to a fire which burned his premises some months ago, has assigned at the instance of Messrs. Caverhill & Kissock, millinery importers, to whom he has turned over his insurance policies. His liabilities are about \$17,000. The chief creditors are Caverhill & Kissock, \$4,000; Greenshields, Sons & Co., \$1,000; Thibaudeau Brothers & Co., \$1,000; A. Racine & Co., \$1,000; J. Macdonald & Co., Toronto, \$1,000; P. H. Dufresne, \$3,000; Dame Albertine Authier, \$3,000; Gault Brothers & Co., \$600.

—Mr. Davis, ex-Assistant Secretary of the Interior, Washington, who has gone on the stump as the professional advocate of the Boers, turns out to be the same official who resigned his office to save himself being kicked out for irregularities. Anticipating dismissal he went to see Mr. Kruger, and, it is generally believed, accepted a commission from him to arouse American sympathy with the Boers. The labourer is worthy of his hire. Mr. Davis is not the only American subsidized by Mr. Kruger. When Pretoria is taken we hope the books of the government will be seized and a list published of payments for secret service money to agents and newspapers in the States.

—The Thompson Shoe Company, shoe manufacturers, Montreal, have called a meeting of creditors for the 14th inst. The firm was incorporated Sept., '93, with an authorized capital of \$100,000, succeeding to the business formerly carried on by Thompson & Co., composed of Edwin Thompson and E. J. Savage. The firm has made little progress for the past few years. Liabilities are reported to be in the vicinity of \$75,000. The business has been carried on for many years and the many friends of the firm will regret that it has not been more successful.

—A motion to quash the early closing bylaw recently enacted by retail grocers in Toronto, was heard at Osgoode Hall, on the 2nd inst. It was dismissed.

FRANCIS BAGLEY,

....MANUFACTURER OF

Ribbons, Belts, Hat Bands, Ties, Etc.

EARL'S COURT,

Agent in TORONTO & MONTREAL, COVENTRY, Eng.

F. A. TURNER.

McArthur, Corneille & Co.

310 to 316 St. Paul Street
AND

147 to 151 Commissioners St.,
MONTREAL.

Manufacturers and Importers of

White Lead, Colors,
Glass, Varnishes,
Glues, &c.

Oils, Chemicals, Dyestuffs,
Tanning Materials, &c.

AGENTS FOR

BERLIN ANALINE CO.,
Berlin, Germany.

Manufacturers of Aniline, Colors and other Coal Tar Products,

THE NEW COVENTRY CYCLES,

Specially made for the Trade.

NO EQUAL FOR PRICES.

Send for lists.

THE
NEW COVENTRY CYCLE CO.,
MOOR ST., EARLSDON,
COVENTRY, ENG.

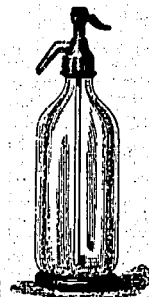
CABLE ADDRESS: "EUGSTER," LONDON.

THE
BRITISH SYPHON MANUFACTURING CO.,
SOLE MAKERS OF THE

"Standard English Syphon."

Aerated Water Manufacturers should write for our

SAMPLES & PRICES.



Offices and Warehouse:

2 GRESHAM BUILDINGS,
GUILDHALL,
LONDON, E.C.,
ENGLAND

The "FLUX" Fountain Pens.

TRADE MARK.

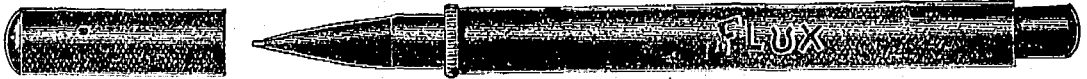
Made of the best Para Rubber, nicely finished, while the Pen is solid Gold, 14 and 16 carat fine, respectively, and being Iridium pointed it can be used on smooth or rough writing paper with equal ease and comfort. There is no scratching and spurling, so common with cheap fountain pens.



Plain Cases or chased in various elegant patterns, also chased and gold mounted. Prices, 5/-, 5/6, 8/-, 10/6 and 13/6 each.

The "FLUX" Stylographic Pen embraces all the good points necessary in a good pen, which is as near perfection as skill and long experience can make it. It is practically indestructible, being made exclusively of non-corrosive substances, viz., gold and vulcanite's.

THE CHEAPEST PEN FOR UNIVERSAL USE.



No. 500—Plain Polished Vulcanite (size as illustrated) **Price 3s. each.** Each Pen supplied in Box with Filler and full Directions for Use By Imperial Parcels Post, single Pen to one dozen, 8d. extra. Illustrated List, fully describing each sort, Free!

M. LINDNER, Patentee, Manufacturer, etc., 170 Fleet Street, London, E.C., England.

—An order has been moved for the winding-up of the Imperial Woollen Mills, Streetsville, Ont. The application has been made on behalf of certain employees whose wages are unpaid.

—The State Department at Washington, D.C., has been furnished facts and figures by Consul Marshall Halstead, at Birmingham, Eng., concerning the importation of eggs and poultry into Great Britain. The importation of eggs last year was valued at \$24,548,227, while the poultry and game figures were \$3,821,633. There is a growing demand for turkeys in Great Britain and of late years importations from abroad have increased enormously, France and Denmark control the bulk of the egg trade with Great Britain, while most of the foreign poultry comes from Italy and France; though Canada of late, has made a strong bid to establish a poultry trade with England.

—A Winnipeg letter states that 1,258,260 bushels of wheat were inspected at Winnipeg for the month of August. The C.P.R. is moving about 100,000 bushels of grain per day from the west for Port William, and elevator owners are desirous of having their elevators cleaned out ready for next crop. There are between 6,000,000 and 7,000,000 bushels of wheat in the elevators west of Winnipeg. The stock business is also large. During the past week the C.P.R. has moved 250 carloads of cattle from Manitoba farms for the ranches west and to the United States. Of these 35 carloads were from Carberry and 20 from Portage la Prairie. Some prime Manitoba cattle are being purchased for ranches in the United States.

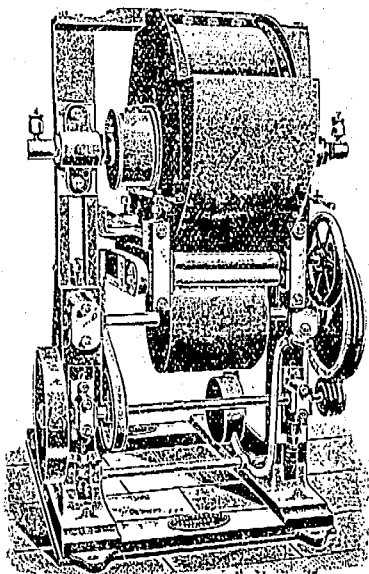
—A Vancouver, B.C., dispatch states that seven hundred Japanese immigrants have been booked for Klondike by British Columbia steamship companies. A large batch left for Skagway recently. From information obtained from steamship companies engaged in the northern trade it would appear that the rush of Japanese to the Klondike this season will be enormous. The number is estimated at six thousand, but may be larger. The Canadian Government agent, spoken to regarding the serious results that might follow the white labourers in Klondike being subject to cheap Japanese labour, said that the Canadian Government was powerless to act, as the Imperial authorities forbid the passage of anti-Japanese legislation.

—It is reported that a person at Dawson City, who carried on an express business, has committed frauds by issuing worthless money orders, which has come to be part of the express business. The incident will serve those who wish to place safeguards to protect the public from frauds of this nature by restricting the money order business to post offices and banks.

—Mr. H. F. Williams, of the Eastern Townships' Bank, Cowansville, Que., has been appointed manager of the Ormstown, Que., branch, in succession to Mr. William Spier, who goes to British Columbia to take charge of the new office about to be opened in Phoenix.

DAVID ASHTON & CO.,

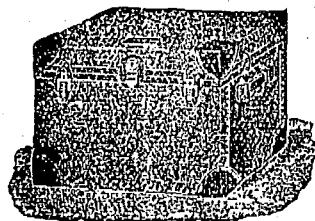
SPECIALITY:—
File and Saw Manufacturing Machinery.



ENGINEERS.

AZTEC WORKS, NEEPSSEND,

SHEFFIELD, ENG.



J. EVELEIGH & CO.

MONTREAL.

Manufacturers of . . .

All Kinds of
**TRAVELLING
REQUISITES.**

Telegrams: Reservation, London.

Stores: Eagle Yard, S.E.

Factory: Hampton Street, S.E.

F. H. Mathews & Sons,

LIMITED,

PEWTEERS,

Complete Hotel and Bar Fitters,

Beer Engine Manufacturers,

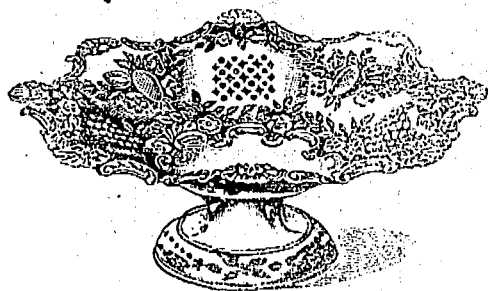
Brass, Gun & German Silver Founders.

Patentees and Makers of
The "WASTE NOT" Beer Engine.

84 Walworth Road,

LONDON, S.E., England.

ALLAN GREEN

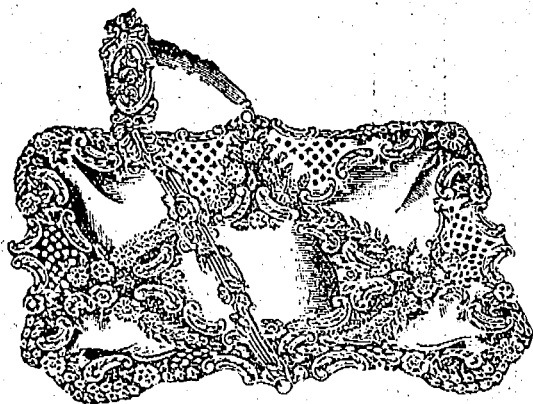


MANUFACTURER OF

STERLING SILVER AND ALL KINDS OF
Electro-Plated Goods.
..... SPOONS, FORKS

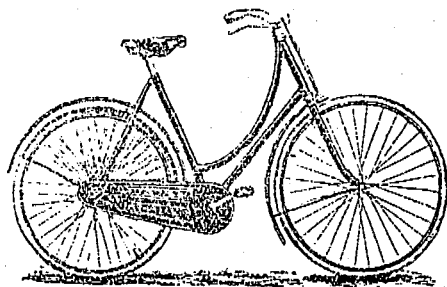
Table and Pocket Cutlery, etc., etc.

ALBERT WORKS, 28 Cambridge Street, Sheffield, England.



MACKLIN CYCLES.

The best in the Market, . . .
Only the HIGHEST GRADES.



MANUFACTURED BY

MACKLIN & SON,
GOSFORD ST., COVENTRY, England.

—The Canada Colored Cotton Company, Hamilton, is having some trouble with a portion of its working staff, some of the weavers and carders being on strike.

—We recently drew attention to the danger caused by gas accumulating in sewers and other underground passages. On the 1st inst., several explosions of gas took place in the tunnel of the telegraph company on St. Lawrence Main street. Flames shot up from the manholes to an alarming height, and the shock caused consternation between St. Catherine and Craig over a wide area. Happily, little damage was done, but such explosions are liable to do very extensive injury. Like the Hull fire all concerned in preventing such risks simply ignore them.

HENRY GATEHOUSE,

"Fountain" Fish and Game Store,

WHOLESALE AND RETAIL.

808-810 DORCHESTER STREET,

MONTREAL.

COLD STORAGE CAPACITY . . . 40,000 CUBIC FEET.

Consignments solicited to sell on Commission.

—The manufacture of war supplies is keeping many English firms rushed. Mail advices from Dewsbury, Eng., state: "Makers of khaki continue to be freely employed, and are producing to the full extent of their respective works in order to meet the demand of the War Office for speedy delivery. The same is the case with the Dewsbury, Earlsheaton and Batley Carr manufacturers of sovereign and cavalry blankets to be sent out to South Africa. The orders in hand are almost gigantic, and to meet the requirements of the Government Department mentioned sub orders have been given out by contractors to firms up the Calder and Colne valleys undertaking to manufacture these goods with all speed. What is doing now recalls what was done in this district in gray 'U.S.' blankets during the American civil war. The goods then produced were mostly of low quality. Those now made, however, are up to a standard of merit. Those dyers working for firms engaged on Government orders for khaki and blankets are exceedingly busy; others report a falling off in their branch."

CARBONIC ACID GAS

Produced by Fermenting Worts, and at Present Wasted.

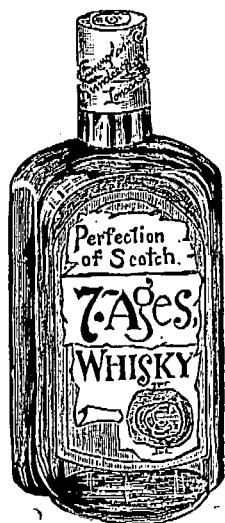
THERE IS A VERY LARGE AND RAPIDLY GROWING DEMAND FOR THIS GAS AT
REMUNERATIVE PRICES.

The new Railway Regulations as to the carriage of Liquid Carbonic Acid Gas are now so stringent, and the cost of carriage so great, that any Brewers or Distillers adopting the Company's Process in a provincial town would practically have a monopoly in the district served by them.

FULL PARTICULARS AS TO PLANT AND METHOD OF WORKING PATENT SYSTEM MAY
BE OBTAINED FROM

The Brewers' and Distillers' Co₂ Co., Ltd.,
16 VICTORIA STREET, LONDON, ENGLAND.

CUNINGHAM, COVENEY & CO.,



**WINE &
SPIRIT
BROKERS.**

33 Seething Lane,
GREAT POWER ST.,
London, E.C.,
ENGLAND.

W. NEAL,

OXFORD HOUSE, CHAPEL FIELDS,
COVENTRY, Eng.

All kinds of Gold Watch Cases
in 9ct. and 18ct.

ESTABLISHED 1860.

Rio Works, Howard Street,
SHEFFIELD, England.

Joseph Rodgers & Co.

MANUFACTURERS OF

Table and Spring Cutlery,
RAZORS, SCISSORS, &c.

ELECTRO & PLATED GOODS.

RE-PLATING & RE-BLADING.



A Safer Drink has
never yet been
brewed than . . .

**Watson's
Dundee
Whisky**

Undoubtedly the
Finest Imported.

**Henry J.
Chard & Co.**

Agents for Canada,

28
HOSPITAL ST.,
MONTREAL.

Cable Address: FABRIQUE, LONDON.

BRITISH AND FOREIGN

Patents, Designs & Trade Marks.

ADVICE AND FULL PARTICULARS FROM

REGINALD W. BARKER

PATENT AGENT,

66 LUDGATE HILL, LONDON. - - ENGLAND.

—Cigarmakers in Stratford, Ont., and adjacent points are on strike for higher wages.

—The cool weather of the past weeks has retarded the growth of fall wheat throughout Ontario, but no serious damage has as yet resulted. Rain is much needed and on its coming depends the early security of the crop.

—The N.Y. "Commercial Bulletin" says: "The Indian famine is due to a failure of the rainfall." We are surprised at so ably edited a paper being so far astray. If the editor would only consult the leading pro-Boer papers he would learn, that the Indian famine has been caused by England's war with the Boers. We don't see this, but it is quite as visible as the average pro-Boer logic and veracity.

—A late cable from Glasgow, Scotland, states that the prohibition of the importation of cattle from South America has caused consternation among shippers and butchers there. The prices of cattle and sheep have advanced to the highest quotations since 1882. The frozen meat trade is expected to reap benefit and it is anticipated that an attempt will be made to defeat the Board of Agriculture's decree by shipping Argentine cattle to Antwerp for slaughter and transshipment to England.

—The average annual production of cottonseed oil in Mexico during the past few years has been, according to estimates, about 3,306,900 pounds. The consumption last year was about 30,864,400 pounds. The price has averaged about 12 cents per pound. Owing to the crop in Mexico, as well as in the United States, having been below the average, and there is a strong probability, owing to the scarcity of rainfall in the cotton-growing sections of Mexico, of another short crop, the prospects for the oil trade during the coming year are bright. In the manufacture of soap this oil has no competitor; but both the castor bean and the coyol, on account of their hardness, may be cultivated in such quantities in the near future as to affect the market.—Some of the latest improved machinery for crushing oil from the castor bean has recently been purchased and will be used to refit a plant near Durango, which has been in operation for two years with unsatisfactory apparatus.

—The Windsor, Ont., Board of Education is reported to have sent two delegates to Manila to express the sympathy of 2,500 children with Aguinaldo and his followers. This is in return for Philadelphia sending a fool's message from its schoolboys to Pretoria to express admiration of Mr. Kruger, who prohibited British residents in the Transvaal having their children taught English. Aguinaldo, as an ex-schoolmaster and college graduate is, with all his defects, a more fit person for the "admiration" of schoolboys. Such delegations are inexpressibly ridiculous, as well as mischievous.

—Incorporation papers have been granted the Nepigon Pulp Company, Ontario; capital, \$250,000. The provisional directors are: Messrs. John Flett, N. W. Rowell and J. G. Shaw, Toronto; E. S. Wiley, Port Arthur, and Paul Weidner, Detroit.

—The contract for deepening the harbor at Port Colborne, Ont., is reported as having been let. The cost will be about \$1,000,000.

Our Oak Leather is Tanned and Curried
in the good old way and made into
Belting, with the accumulative
experience of 43 years.
"Extra" Brand.

The J. C. McLaren Belting Co.

FACTORY:

MONTREAL. TORONTO. VANCOUVER.

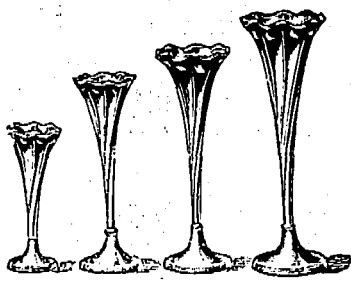
DISTINCTIVE QUALITIES

—OF—

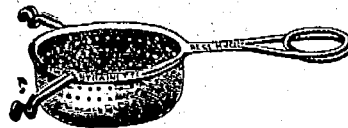
**North Star, Crescent
and Pearl Batting.**

Purity, Brightness, Loftiness.

No Dead Stock, oily threads nor miserable yellow fillings of short staple.
Not even in lowest grades. Three grades—Three prices and far the best for the price.



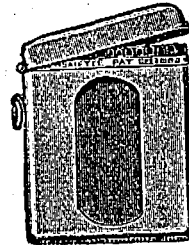
S. E. Breakspeare
 Manufacturing Jeweller
 AND Silversmith,
 38 St. John's Lane, - - CLERKENWELL.
 LONDON, E.C., ENGLAND.



The "STRAINETTE"
 Registered TEA STRAINER.
 Fits Cups or Glasses.
 Nickel Silver..... 8s. per doz.
 E.P.N.S. Gilt ins'g. 34s. "
 Hall-Marked Silver,
 Gilt inside..... 7s. 6d. each
 No. 1. N^o.1 Silver..... 8s. p. doz.
 " 1b "
 Bright, Gilt in..... 34s. 6d. "
 No. 2. Electro-Plate on
 N^o.1 Silver, Gilt in..... 2s. each
 No. 2. Hall-M^o.k'd Silver,
 Gilt inside..... 7s. 6d. "
 No. 3. Electro-Plate on
 N^o.1 Silver, Gilt in..... 2s. 3d. "
 No. 3. Hall-M^o.k'd Silver,
 Gilt inside..... 5s. 6d. "



All above are size of large tea spoons.



The "SAIFTEE"
 (H. J. Cooper's Patent.)

Made to take Ordinary Wooden Safety matches.
 The Striker can be instantly replenished by inserting one of the sides of a common match box in the groove which will be found on opening the box.
 Electro-Plated on N^o.1 Silver 1s. 8d. each
 Hall-Marked Silver, Gilt inside..... 3s. 6d. "
 Illustrated Price Lists of above and all kinds of Watches, Jewellery, etc., free.

H. J. COOPER & Co., Ltd., 22 & 23, Tavistock Inn, Bedford Circus, LONDON, E. C., Eng.

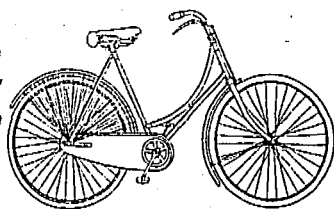
American papers which are sneering at the St. Lawrence route because of the recent wreck off Newfoundland, are informed that the river St. Lawrence does not run along the south shore of that island, as they imagine and describe its course to be.

A line of freight steamers plying between Chicago and European ports by way of the Canadian canals and the St. Lawrence is likely soon to be established. It will have obvious advantages over existing export routes from the interior of the United States. So says the Springfield "Republican." The "obvious advantages" are clear enough if the route is established, but the difficulties in the way of vessels running from Chicago across the Atlantic are even more obvious. Both nature and art have combined to make this port the best place for interior navigation to end and ocean navigation to commence. This division will exist for ever in our judgment.

Immediate notice of loss required by a fire insurance policy is construed, in Solomon vs Continental Fire Insurance Co. (N.Y.), 46 L.A.R. 682, to be complied with by notice given within a reasonable time, considering the situation of the policyholder, and to be complied with sufficiently if given with due diligence under all the circumstances of the case. In this case a notice received more than fifty days after the fire was held not to be insufficient as matter of law.

Death, caused by unconsciously and unintentionally inhaling gas while asleep, is held, in Fidelity & C. Co. vs. Lowenstein (C. C. App. 8th C.) 46 L.R.A. 150, to be within an accident policy against injuries "through external, violent and accidental means," and not within an exception of "injuries, fatal or otherwise, resulting from poison or anything accidentally or otherwise taken, administered, absorbed or inhaled."

**A
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S**



On the
 Look Out
 For
 Business

....Should drop a line to....

THE COVENTRY WHEEL CO., LTD.
 COVENTRY, ENG. (Only address).
 Makers of the celebrated
 "Coventry Wheel" and "Maxim" Cycles.

Established 1842.

Thomas Otley & Sons,

Manufacturers of all kinds of

Electro-Plated, Nickel Silver,

and Britannia Metal Goods.

Meadow Works,

SHEFFIELD, ENGLAND.

FINE ART METAL PLAQUES.

ENGLISH MAKE !!

Imitation Dresden China a wonderful reproduction, 11 inches in diameter printed in 18 colors and enamelled, patent invisible ring attachment for hanging, superseding wire frames packed 1 pair in a parcel 6 gross in a Case—Free case, Free London, 2½% Cash, equal to any other in the market at double the price.



Sample mailed on receipt of 1s. 3d. to cover postage and package. Price per gross 46s. THIS IS A GOOD THING. New price list mailed free to Wholesale Houses.

S. Gottschalk & Co., BUNHILL ROW, LONDON, E.C., ENGLAND.

The Novelty Inventors.

Cables, "Reminders," London, A. B. C. Code used.

Payments against documents or through shipper. See our November, December and January advs. in this Journal.

SPECIALITY: ENGLISH GOODS.

THE ROYAL PALACE HOTEL,

Adjoining the Royal Kensington Palace, Kensington, W.,
overlooking Kensington Gardens and Hyde Park,
LONDON, ENGLAND.

..THE FINEST POSITION IN LONDON..

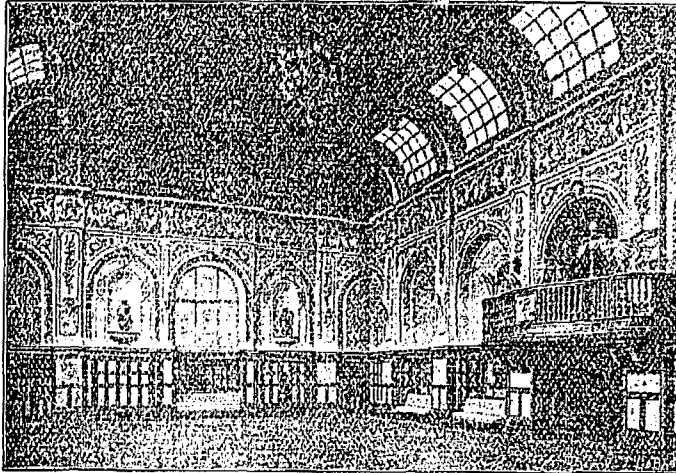


Table d'Hôte Dinner (separate tables) open to Non-Residents, 6 P.M. to 8.30 P.M. Exceptional Cuisine (France), Lounges, Elevators, Electric Light throughout. Recherche Dinners à la carte.

Erection of buildings, &c., cost nearly a Quarter of a Million Sterling. Sumptuously furnished. Every modern improvement. Telegraphic Address—"PRECEDENCE, LONDON."

Thos. B. Cumpston & Son

LINEN,

Works: St. Helen's Mills, Hunslet,
Whitehouse Street, • HUNSLET,
LEEDS, ENGLAND.

Reg. Telegraphic Address:
"CUMPSTON, LEEDS."

—MANUFACTURERS OF—

Railway Carriage Roofing Canvas
D.S. & D.D. Cover Canvas,
Brattice Cloth & Wagon Covers.

Contractors to the following British Rail
way Cos.:—Midland, Great Northern,
North Eastern, Gt. Western,
South Eastern, and
Gt. Southern and Western Ry. of Ireland.

Cable Address: "Acet Fountain" London

R. R. PATTISON & Co.,

IMPORTERS OF.

FOREIGN FANCY GOODS.

and Factors of English Toys
OF EVERY DESCRIPTION.

11 HIGH HOLBORN, LONDON, W. O. England.
Bone Goods with Sea Side Views.

—The Bank of Hamilton has secured additional premises for the growing business of its east end branch in that city.

—The Banque Jacques Cartier is a gainer to the amount of \$35,000 by the maturing of a life policy accepted some seven years ago on a customer who had lost in grain speculations.

—The burning of the large match factory at Hull is likely to result in a further advance in matches. The new factory at Walkerville, now being completed, will place samples on the market in a few weeks. Wholesale grocers, meantime, are limiting their output.

—An insurance decision which proves generally interesting was given in Toronto last week. It was the dismissal with costs of an action brought by Messrs. Alfred A. Thibaudan, Montreal, and W. J. Lindsay, St. Thomas, Ont., against the British America Assurance Company to recover \$2,500 fire insurance on the premises of Lindsay, Robertson & Co., St. Thomas. The store and stock were burned and all the companies paid their share of the \$60,000 loss except the British America, which claimed that additional insurance had been obtained without the knowledge of its officers.

—Our Sydney, C.B., correspondent writes: Those who have not had the experience of living in a town during a "boom" miss much in the way of interest respecting everything pertaining to common wants and what can be purchased for dollars and cents. We are enjoying a boom here and the best of it is that it lasts. It gives the local speculator a chance and many are profiting thereby and learning lessons in the art of accumulating wealth which would be difficult to master in any other capacity. Centre business lots are difficult to procure except at high water mark, but along the outside residence property is all right and can be purchased cheap. The old bus line of traffic will, doubtless, soon give way to more modern methods, and here is a chance for investment for those whose money comes easier than mine. I'm content with real estate in a small way. The Sydney bricklayer might be considered in an envious light by some of your poor clerks who work long and late. He makes \$4.05 per day and knows when to quit too. Present building and prospects point to a higher figure before long. The new Steel and Iron Works employ some 3,500 hands and many more are needed. Everything is active here, houses rising by the hundred and yet a stranger can scarce find where to lay his head.

TELEGRAPHIC ADDRESS "STEAMPOWER, LONDON."
TELEPHONE No 997 Hop.

Robert Millar,
Engineer and
Mechanician,
44, LANCASTER STREET,
BOROUGH ROAD,
LONDON, S. E.,
England.

LOOM=Y=NOOS

(REG'D TRADE MARK.)

PRISMS

.....MAKE.....

Dark Rooms Light as Day.

SAVE GAS BILLS—IMPROVE HEALTH.

WEBSTER BROS. & PARKES,

228 St. James Street, MONTREAL, Que.

GROCERY NOTES.

—A private London, Eng., circular of the 27th ult., treating of the dairy situation, says: Butter—The weather has become colder, but continues dry. The cold nights are checking the growth of the grass, which showed improvement during the warm weather of last week. The erratic condition of the market for Australian and New Zealand butter still continues, though prices are easier than last week. Most of the Australian butter in the Ophir and Britannia shows a falling off in quality compared with arrivals a month ago, even the "fancy" brands are not exempt from the this deterioration. There is, in fact, very little really choicest Australian butter in either of these shipments. New Zealand shows a paler color, indicating the closing of the summer there, but the quality on the whole remains good. Prices for "choicest" range from 96s to 93s per cwt., while "finest" brings 84s to 88s. The quantity of butter afloat from Australia is 2,000 boxes in the Ormuz, due in a fortnight, and from New Zealand about 31,000 boxes, of which 15,000 are due on Monday next in the Karamea, and the remainder are due to arrive during the latter half of May. The Copenhagen official quotation remains unchanged, although there was a further fall of 2s per cwt., in the northern markets for Danish this week. Finnish, Dutch and Danish goods are coming forward in increasing quantities. Imports from the United States and Canada are practically nil. Irish butter does not increase in quantity so rapidly as was expected. It is the time of year when the make all over the United Kingdom increases by leaps and bounds, but this season the augmentation proceeds slowly owing to the backwardness of spring pastures.

BAY OF QUINTE NOTES.

The steamer Nile has made a trip from Deseronto to Round Island with lumber and shingles and took a similar cargo to Alexandria Bay.—The Hero is making regular trips from Kingston to Bay of Quinte ports and as far as Cobourg, where she connects with the North King for Charlotte, N.Y.—The Resolute cleared early this week from Deseronto with the plant of the mill on Manitoulin Island and a new loading barge for the same place.—The fleet at Deseronto shipyard for the past week included the sloop Peruvian and the steamers Hydra and Amelia, all undergoing repairs more or less extensive.—The first shipment of the season of grain was made from Deseronto last week. The schooner Idlewild took a cargo of rye to Kingston on Wednesday. It is intended for export.—The familiar toot of the North King's whistle was heard at Deseronto on Sunday evening. She has been thoroughly overhauled and repainted. This popular steamer is on the same route as last year from Charlotte to Cobourg and Brockville.—Seeding operations have begun, and farmers will be busy for some time, as the season has been backward. A nice shower of rain would come acceptable, as clay land is working quite hard; fall grain and meadows would be benefited also. The prospects for hay are not very favorable, as nearly all of the clover was killed during the dry weather of last summer.—Three residents in this vicinity have sold three fine large horses for use in South Africa at good prices.—10% was paid for cheese on the Picton board on Wednesday.—A number of farmers in this vicinity have sick cattle, and quite a number of deaths occur. It is not clearly known what the trouble is. The cows appears all right at night, and in the morning are found dead. Veterinaries are puzzled.—Nearly 300 hogs were shipped on Wednesday from Napanee to Hull. Price, \$5.50 per hundred.

—The purchase of the Kingston Locomotive Works, Kingston, Ont., by Messrs. Mackenzie & Mann, referred to in last week's issue, has been completed. The consideration has not been stated. The large supply of rolling stock required by this firm in carrying out existing contracts in New Ontario and Manitoba will likely be the means of adding considerable life to the above industry.

FRIDAY, MAY 11TH, 1900.

TOO MUCH STOCK.

The retail dry goods dealer who can afford to buy heavily and carry a stock out of proportion to the size of his store or the extent of his business, is justified in doing so while he sees profit ahead in such purchases. But for some reason, not easily explained, there appears to be a certain disregard for speedy turnover on the part of many retail dry goods dealers, whose positions in the financial field would scarcely warrant the carrying of such a load.

Recent failures in the retail dry goods trade in Montreal reveal at once a lack of judgment in buying. In every large city there are temptations in the way of over purchasing which are seldom thrust upon the dealer in smaller places. Close proximity to the wholesale houses would appear to give the latter a chance to watch proceedings and see that no causes for failure were cropping up, but on the contrary, it seems to rather invite disregard in many instances. If a city retailer is deemed worthy of extended credit, ends of stock and bargain lots will often be forced upon his notice and before he is aware he finds he has more goods than his trade requires of him to keep. The keen competition existing calls on a hearing being given to every proposition, but the shrewd retailer is often led into purchases which it would otherwise have been wiser to have avoided, through the fear that if he does not secure a share of the bargains his near-by competitors will have an advantage over him and he will be behind in the race.

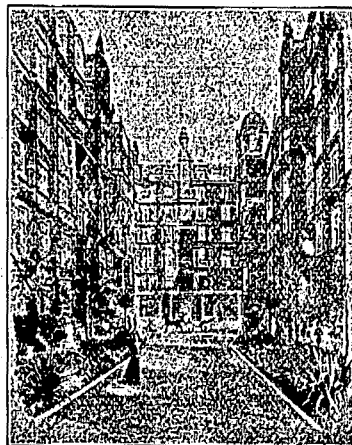
More than one instance of this has been seen in Montreal during the past year in the effort on the part of many dealers to reduce fire stocks which were picked up in an enthusiastic moment and which were afterwards found too hot to hold. Wholesale houses have, in some instances, shown much leniency in these cases—leniency extended on account of outside buying in which they did not share. A dealer from the West on looking over such a stock in a Montreal house recently said if he had one-half that stock in his store he would make double the display and double his regular sales.—Trying to carry heavy fire and bankrupt purchases has loaded too many Montreal retailers of late years.

ST. ERMIN'S HOTEL

(NEAR HOUSES OF PARLIAMENT)

WESTMINSTER, S. W. ENG.

THE LARGEST & FINEST IN LONDON.

*Luxury and Home Comforts.**Unexcelled Cuisine.***Inclusive Terms, from 10/6 per day.**

TELEGRAPHIC ADDRESSES:

For Management, "UNPARALLELED," LONDON.

For Visitors, "ERMINITES," LONDON.

"Canada's Leading Company"

The Canadian business of the Canada Life for 1899 was not only the largest of any year since its establishment in 1847, but exceeded that of any other company doing business in the Dominion.

Canada Life Assurance Company, Head Office, Toronto.

President, Hon. Geo. A. Cox. Assistant General Manager, E. W. Cox.
Treasurer, H. B. Walker. Secretary, R. Hills.
Superintendent, W. T. Ramsay. Actuary, Frank Sanderson.

THE STANDARD ASSURANCE CO. ESTABLISHED 1826.

OF EDINBURGH.

HEAD OFFICE FOR CANADA, - MONTREAL.

Invested Funds, \$44,700,000
Investments in Canada, 14,150,000

[WORLD WIDE POLICIES.]

Thirteen months for revival of lapsed policies without medical certificate of five years' existence.
Loans advanced on mortgages and Debentures purchased. Agents wanted.

J. HUTTON BALFOUR, Secretary. W. M. RAMSAY, Manager.



LANCASHIRE

INSURANCE CO. OF ENGLAND.

CAPITAL: THREE MILLIONS STERLING.

Canada Branch - - - - - Head Office, Toronto

J. G. THOMPSON, Manager.

A. W. GILES, } Inspectors.
J. A. FRIGON, }

THE MANCHESTER FIRE ASSURANCE COMPANY.

Established 1824. CAPITAL, - - \$10,000,000

Head Office, MANCHESTER, ENG. Canadian Branch Head Office, - TORONTO.
JAS. BOOMER, Manager.
R. P. TEMPLETON, Assistant-Manager.

C. R. G. JOHNSON, Resident Agent, MONTREAL.
1723 Notre Dame St.

—THE— IMPERIAL LIFE ASSURANCE COMPANY OF CANADA.

Head Office, - - - Toronto, Canada.

President: - - HON. SIR OLIVER MOWAT, P.C., G.C.M.G.
(Capital, \$1,000,000.00)

The Government Deposit of THE IMPERIAL is larger than that of any other Canadian Life Company.

AN UNEQUALLED RECORD.

The unparalleled success which has attended the operations of the IMPERIAL LIFE is abundantly evidenced by the following facts and figures, culled from its last Annual Report: -

1. INCREASE in Insurance in force	\$2,973,100
2. INCREASE in Assets	253,382
3. INCREASE in Cash Income	163,412
4. INCREASE in Premium Income	148,497
5. DECREASE in Expenses	5,000

Provincial Manager, - CHARLES PIERCE,
BANK OF TORONTO BUILDING,
MONTREAL, - - - - - Que.

FIRE. LIFE. MARINE.

G. ROSS ROBERTSON & SONS, General Insurance Agents and Brokers

ESTABLISHED 1865.

11 HOSPITAL STREET, *
MONTREAL.

Telephone Main 1277. P. O. Box 2081.

Insurance.

PHENIX ASSURANCE CO'Y

OF LONDON, ENG.

Established in 1781. Canadian Branch
Established in 1804.

No. 164 St. James St.

MONTREAL, P. Q.

PATERSON & SON

Agents for the Dominion

City Agents:

E. A. Whitehead & Co. English Dept.
G. A. Raymond & Co. French Dept.
S. Mondou.

STORAGE

(FREE OR IN BOND)

FINLAYSON & GRANT,

CUSTOMS BROKERS,

418 to 417 St. Paul Street, Montreal

Bell Telephone Main 1808 P. O. Box 684.

R. WILSON-SMITH

FINANCIAL AGENT.

Government, Municipal and Railway securities bought and sold. First class securities suitable for Trust Funds always on hand. Trust Estates managed.

STANDARD LIFE CHAMBERS,

151 ST. JAMES STREET, MONTREAL.

THE Trust & Loan Company of Canada

(Incorporated A. D. 1845 by Royal Charter.)

Capital Subscribed - \$7,500,000.00
Paid Up Capital - 1,581,666.00
Cash Reserve Fund - 870,375.00

Negotiate Loans on City Property and improved Farms at low rates and on very desirable terms.

Address, THE COMMISSIONER,

THE TRUST AND LOAN COMPANY OF CANADA,
26 St. James St., MONTREAL, QUE.

THE CANADIAN Journal of Commerce.

MONTREAL, FRIDAY, MAY 11TH, 1900.

THE HARBOUR FACILITIES IMBROGLIO.

As regards increased facilities for the transfer of grain and general merchandise in this port, that have been promised and expected, to say that all is not smooth sailing, is to put the case mildly. The long-talked of Connors' syndicate obtained from the Harbour Board, with the sanction of the Government, such exclusive privileges that all other applicants were practically shut out from competition for space—at least for the present.

When the arrangement with the Connors' syndicate was finally completed it was stated in these columns that if carried out in good faith it would be beneficial to the best interests of the port. In the minds of many of our people connected with the trade of Montreal it always appeared doubtful if the great promises made by the syndicate of a great trade to be created

DISTINCT **By SPECIAL APPOINTMENT** **DISTINGUE**
 IN  IN
CONSTRUCTION **TO H.R.H. THE PRINCE OF WALES** **APPEARANCE**

We are seeking reliable houses in
 Canada who will take up the sale
 of our world-renowned

SWIFT
 CYCLES.

We made the first Bicycles in England in
 1869, and are making the best Cycles to-day.

Applications and Enquiries to

The Swift Cycle Co. Ltd.,

WITH WHICH IS INCORPORATED

THE COVENTRY MACHINISTS' CO'Y, Ltd.,

CHEYLESMORE WORKS,

COVENTRY, ENGLAND.

The Investment Company, Limited.

AUTHORIZED CAPITAL, \$500,000.

Officers:—HON. A. W. OGILVIE, President. C. H. CATELLI,
 Esq., Vice-President. W. L. HOGG, Esq., Manager.

Directors:—HON. A. W. OGILVIE, Senator of Canada; HON.
 RICHARD TURNER, Quebec; C. H. CATELLI, Montreal; J. N.
 GREENSHIELDS, Q.C., Montreal; W. BARCLAY STEPLENS, Mon-
 treal; S. BEAUDIN, Q.C., Montreal; W. L. HOGG, Montreal.

Auditors:—P. S. ROSS & SONS, Montreal.

Notary Public:—E. W. H. PHILLIPS.

Solicitors:—MESSRS. BEAUDIN, CARDINAL, LORANGER & ST.
 GERMAIN.

Bankers:—IMPERIAL BANK OF CANADA.

Agents for the buying, selling and negotiating of mortgages, debentures
 stocks and other securities, and guaranteeing payment of the interest thereon.

47 ST. FRANCOIS XAVIER ST., MONTREAL.

Tel. Main 782.

here, and which it was said had such immense financial resources to promote it, would really result in anything but disappointment and a discouragement of the Canadians interested in the inland forwarding business. As a matter of fact the Canadian forwarders do not appear to be discouraged and both by rail and water they seem to be prepared to meet all the requirements of the present, as well as the future, and make Montreal the great centre at which the ocean vessels and the inland traffic of the Dominion will meet, if the necessary provision for handling it is made.

It cannot be said that the present prospect for getting the increased facilities for the general trade within a reasonable time from the Connors' syndicate are very bright. Some weeks ago a prospectus for a new company was issued asking for subscriptions for \$3,000,000 of stock to take over the rights and privileges of that or-

Mutual Reserve Fund Life Association

(INCORPORATED)

FREDERICK A. BURNHAM, President.

Mutual Reserve Building, New York City.

EIGHTEENTH ANNUAL STATEMENT—Dec. 31, 1898

Made in accordance with Standard used in Schedule "F" of report by New York Insurance Department of Examination, 1898.

Income During 1898, \$6,134,327.27

Death Losses Paid, 1898, \$3,887,500.95

Total Paid Members, 1898, \$4,584,095.12

CASH AND INVESTED ASSETS.

Net Surplus invested and Cash over all Liabilities, actual
 and contingent, Dec. 31, 1898, \$1,383,176.38

BUSINESS RECEIVED AND IN FORCE.

Business written in 1898, Policies, 12,779 Ins., \$82,027.39⁰

Total Business in Force Dec. 31, 1898, 102,379 " 260,169.32¹

Total Death Losses paid by Mutual Reserve Fund Life Association since
 organization, over THIRTY-SEVEN MILLION DOLLARS.

EXCELLENT POSITIONS OPEN in its Agency Department in every Town, City and State, to experienced and successful business men, who will find the **MUTUAL RESERVE THE VERY BEST ASSOCIATION THEY CAN WORK FOR.** Further information supplied by any of the Managers, General or Special Agents in the U.S., Canada, Great Britain or Europe.

Home Office, Mutual Reserve Building, - - NEW YORK CITY

Montreal Office, - - - 97 St. James St.

T. W. P. PATTERSON, Gen. Man.

UNION ASSURANCE SOCIETY OF LONDON.

(INSTITUTED IN THE REIGN OF QUEEN ANNE, A. D. 1714.)

Capital and Accumulated Funds exceed, - - \$16,000,000

ONE OF THE OLDEST AND STRONGEST OF FIRE OFFICES.

CANADA BRANCH:

Cor. St. James and McGill Streets, - MONTREAL.

T. L. MORRISEY, Manager.

ganization. Of that sum \$1,500,000 was to go as paid up stock to the promoters who had obtained those valuable rights and principles from the government and the Harbour Board.

The public have a large interest in the matter but up to this time no intimation has been given as to whether or not this important financial operation has been a success, nor who are the parties to receive the \$1,500,000 of paid up stock for services in obtaining the concessions. In these respects we are all in the dark, but it is rather ominous that instead of the plans for a three million bushel elevator, as provided for in the agreement, to be built between the canal basin and Windmill Point wharf, a plan for an elevator of one million bushel capacity was sent in to the Harbour Board for approval and acceptance, the remainder to follow as the trade developed.

On the face of it this looks a strange proceeding. The syndicate obtained from the Government and the Harbour Board the exclusive use of the south side of the large canal basin, but there seems to be the intention of using only one-half of it even when their plans for storage are complete. In the meantime the Canada Atlantic and Parry Sound Railway and other live going concerns are asking for locations for elevators and are persistently bluffed off.

The position is peculiar, the representatives of the trade interests on the Harbour Board seem to be strongly in favour of keeping the syndicate up to the agreement in its entirety, whilst the Government nominees on the Harbour Board and the Mayor of the city appear to be inclined to accede to the demands of the syndicate, or at least to modify the agreement. Doubtless some

conclusion will be come to shortly in the matter, but, in the meantime, the future condition of the port as regards facilities in aid of transportation is far from being as well established as the country has been led to expect from professed friends of Montreal both in and out of Parliament.

A delegation of Harbour Commissioners is now on the way to Duluth to examine the elevator system in use there. It is to be hoped the result will be satisfactory. If it is found that the modification of the syndicate's plan, as first proposed, can be made so as to conform to the spirit of the agreement and only half of the frontage of the canal basin is to be used, there can be no good reason given why the agreement should not be further modified, and the other half of the frontage on the canal basin allotted in some of the other applicants for elevator sites.

SUBSCRIPTIONS TO HULL-OTTAWA FIRE.

The distress caused by the conflagration at Hull and Ottawa to thousands of families who were burnt out of their homes, has awakened practical sympathy all over the world. Subscriptions have poured in from all parts of Canada, from governments, municipalities, churches, and private donors, on an unprecedented scale of liberality. The merchants in this city and Toronto have shipped numerous car lots of food and clothing. The citizens of Ottawa have made noble efforts to ameliorate the sufferings of the wretched victims of the fire. Considering how large, almost lavish, have been the subscriptions of Canadians to the Patriotic Fund, and to detachments of the South African contingents by the various localities from which they were drawn the beneficence manifested by the people of this Dominion to the Hull and Ottawa sufferers has been most munificent. All this liberality, however, we were called upon to display towards our fellow-Canadians. What has been most gratifying has been the sympathy shown by so many American cities. Not only have they taken the kindest interest in the afflicted by warm-hearted messages enquiring if help would be accepted, but very handsome donations have been sent by a number of American corporations, as well as by United States citizens. The gifts also from British cities and citizens have been most liberal, notably from the chief manufacturing centres, from leading insurance companies, and from funds collected by the Lord Mayor of London. The splendid gift of \$25,000 by Lord Strathcona is one amongst many of his princely benefactions. Grateful recognition is due also to the President of the French Republic for a message instinct with kindness and good feeling. From several British colonies too has come material help, avowedly to manifest the unity of the Empire, to show that the suffering of one member is the concern of all. The cloud of the Hull-Ottawa calamity is a dark one indeed, but the generosity it has elicited shows that such awful disasters have their compensations in softening national animosities, toning down racial prejudices, and inspiring a sense of the claims and ties of humanity being supreme over those arrangements which generate divisions, jealousies, and ill-will in the human family.

The municipal authorities of Ottawa and Hull will show the citizens they represent to have been unworthy of the sympathy and aid shown and sent to alleviate the local distress, if they do not take such measures as will prevent the possibility of a similar calamity in the future.

THE VICTORIA-MONTREAL FIRE INS. CO.

The Hull-Ottawa conflagration was one of those sudden calamities which are so disturbing to the business of fire insurance. In one day there was a loss inflicted upon fire insurance companies doing business in this country amounting to 55 per cent. of their total premium receipts last year. Yet those will all be paid, and, with very few exceptions of trifling importance, the companies will, in all probability, pay as good dividends for 1900 as were earned last year. The Victoria-Montreal came through the ordeal with an insignificant loss, the management having realized the imminence of those dangers before the fire, that the fire impressed upon so many sufferers. The terms on which the stock is proposed to be issued will be found on a later page. The subscriptions from certain sections in which the stock is proposed to be distributed have exceeded their proportion by over fifty per cent. This speaks well for the confidence felt in the managers of this comparatively new Canadian company. It is a good omen for future business, that under the conditions detailed on a later page, there have been applications to the extent of \$230,000, or \$80,000 more than the amount allotted in other quarters. This speaks well for the confidence felt in the managers by those to whom they are known throughout Canada. It is also a good omen for foreign business, if it is entered upon. Canada has an A.I. reputation for the soundness of its insurance enterprises and the new company will, no doubt, enjoy its share of popularity in a wider sphere than the Dominion.

FUTURE PULP AND PAPER PRICES.

The destruction of the large local pulp and paper mills by the Hull-Ottawa fire, followed so rapidly by the damaging of the large mills of the same class at Grand Mere, have been generally regarded as presaging an advance in the prices of pulp and paper. We have reason to doubt this increase of prices taking place. The production of the mills burnt or damaged was not sufficient to so far reduce the available supply as to cause any scarcity. The American pulp and paper mills have been enlarging their productive capacity on such a scale as to have caused heavy stocks to accumulate. English buyers are expecting prices of pulp-paper to fall, as the English market is being freely provided with supplies from American mills. The consumption in the Old Country is enormous, so that, if English experts consider the American supplies are large enough to cause a reduction of prices in Great Britain, they must be so large as to prevent any such scarcity in the restricted market of Canada as to raise prices. The Grand Mere mills sold to England and the United States, where they made but a small proportion of the supply. Looking, then, at the prevailing conditions, and those anticipated at an early date, we consider it more probable that pulp and paper will be cheaper in the near future than that any advance will be made.

In the nine months ending 31st March last, the United States exported 17,031,041 pounds of pulp, which was 26,936,122 pounds less than in same period up to end of March, 1899. In the same period, 1900, the imports of pulp were 40,224 tons more than in 1899. These facts support our contention that the American mills are too heavily stocked to make an advance probable. Out

of the newspaper product of the Eddy mills, stated at 65 tons per day, over 40 tons were sent to England, so the shortage of supply caused by the fire is little over one-third that which it has been represented to be.

HULL-OTTAWA FIRE INSURANCE.

A statement has been published, stated to be official, giving the amount of insurance involved in the recent conflagration. We have re-arranged this table as follows:

Canadian Companies.		North British & Mer-	
British America..	\$110,000	tile	250,000
Western	150,000	Northern	52,000
Victoria-Montreal ..	20,000	Norwich Union .. .	150,000
Berlin Mutual	5,000	Phoenix	200,000
Canadian	10,000	Queen	150,000
London Mutual	20,000	Royal	210,000
Mercantile	20,000	Scottish Union and	
Merchants.. . . .	20,000	National.. . . .	66,000
Millers & Mrs... ..	18,000	Sun	75,000
Ottawa.. . . .	25,000	Union	190,000
Quebec.. . . .	10,000		
Perth Mutual.	20,000		
		Total	\$3,013,000
Total..	\$428,000	American Companies.	
British Companies.		Etna.. . . .	200,000
Atlas.. . . .	\$51,000	Connecticut	25,000
Alliance	150,000	Hartford	170,000
Caledonian	250,000	Ins. of N. A.	100,000
Com. Union	104,000	Phenix of Brooklyn.	40,000
Guardian	200,000	Phoenix of H'tford.	50,000
Imperial	190,000	American	15,000
Lancashire	130,000	Manufacturers, N.Y.	15,000
Law Union	35,000	Merchants, N.Y... .	15,000
Liverpool & London		Globe, etc.,	10,000
& Globe	117,000	Millers, Minn.	5,000
Lon. & Lancashire .	100,000	Manscatic	37,500
London Assurance ..	75,000	Indiana	5,000
Lloyds, of London ..	50,000	Sundry	20,000
Manchester	150,000		
Natl. of Ireland. . .	68,000	Total	\$707,500
		Total of Canadian Companies	\$428,000
		" British	3,013,000
		" American	707,500
		Grand total	\$4,148,500

How these figures will be affected by re-insurances has not been stated. It is, however, announced that the losses of the Western will be under \$120,000, and those of the British America under \$75,000. The smallness of the risks carried by the two leading Canadian companies in the lumber districts at Hull and Ottawa has excited surprise. Their avoidance of large risks in so dangerous a locality is creditable to the management of the Western and British America.

EFFORTS TO SHELTER CRIMINALS.

A few weeks ago a citizen who was holding a good position was discovered to have discounted forged promissory notes at a city bank. He was at once placed on trial, he pleaded guilty, and was sentenced to two years imprisonment. The sentence is a very light one, for forgery is liable to be punished by a long term in a penitentiary. Many a forger has been hung, and many have been incarcerated for life, the offence being an especially dangerous one, one too that must have been most carefully prepared for, and ingeniously committed. A petition was at once signed by a number of the clergy of the religious body to which the culprit belonged, praying

for leniency on his behalf. The plea was made that, in executing forged notes and securing their discount at a bank, the offender had no intention to do wrong to any one. It was urged that his intention was, to take ultimately, such action as would protect the bank from loss.

Now, what a man's ultimate intention may be is not a question for a Court of justice. A prisoner was tried by Justice Bramwell for stealing a watch. He said to the Judge, "My Lord, I only took the watch away as a joke; I intended to put it back again." The Judge replied, "Prisoner, you carried the joke too far." Were prisoners to be treated as innocent because of their avowed intention to make restitution of stolen property, the administration of justice would be paralyzed. There are multitudes of men in jails whose ultimate intention was to restore the money they had stolen directly, or acquired by forgery, or other forms of crime. It would be most disastrous to society were the idea to become prevalent that the plea put forth in the recent case would be effectual in defending a culprit from punishment. It cannot be too strongly impressed on clerks, on all, indeed, in positions of trust, that taking money in their charge for their private use, for however short a time, is a crime. Embezzlement usually originates in some action of this kind. Money is "borrowed" as the culprit says to himself, he flatters himself that he has no intention to steal, just as the forger did who was recently sentenced. But the ease of acquiring money in this way, as he fancies so innocently, tempts him into expenditures, which gradually increase until he becomes unable to carry out his intention to do no wrong by replacing what has been taken. He is tempted to put up margins in a bucket shop in the expectation of receiving what he "borrowed," as he fancies, but what he actually stole. Then the margins vanish, and more are called for, to supply which, more money is "borrowed." Under this wretched delusion, which always implies grave moral denseness, or obliquity of moral vision, the borrowing habit becomes fixed, and its inevitable development is embezzlement resulting in a term in jail.

No more dangerous, no more immoral doctrine can be propagated than the theory that, a man may steal money by forgery or embezzlement innocently, if he has an intention to restore what he has stolen, or to protect others from being wronged by his crime. Any society which endeavours to put the shield of its influence to protect one of its members from the sword of justice is open to the charge of paying more respect to its interests as a society than for the cause of morality, or the interests of the community, for the promotion and maintenance of which justice must be administered to all classes without fear or favour. It is, however, legitimate for his friends, through counsel, to plead for a lenient sentence, on such grounds as mental weakness, sickness, old age, or extreme youth, the distress of the culprit's family, his being inveigled by evil companions. But, for a prisoner convicted of a carefully planned crime to acquire money by fraud, to plead that he had no intention to do wrong, is only to furnish the Court with additional reason for severity, as one imbued with such ideas is unworthy of being at large.

THE LAME LOGIC OF BOER APOLOGISTS.

The ex-representative of the Transvaal Government in London, who lost his situation by the war, is parading in America, his fitness for representing a semi-barbarous

State. He has set himself the task of proving that the Transvaal is not governed by an oligarchy, that is, by a clique who exercise supreme power. An oligarchy is the direct opposite of a Republic, as this word is understood in the States. His argument is based on two assertions. One is, that as Mr. Kruger and his clique were elected by a majority of the voters, therefore their government is not an oligarchy. Such logic requires a balloon to carry us from the basal fact to the conclusion drawn from it, for there is no logical connection between them.

History abounds with illustrations of oligarchical despots having been elected. The late Emperor Napoleon III., cut the throat of the French Republic when he was its President. The chief rulers of the Italian Republics, whose despotic tyranny was never exceeded in ruthless repressions of freedom, were elected. The tyranny which incited the revolt of the American colonies was exercised by rulers elected by the English people. Therefore, the bare fact of Mr. Kruger and his clique of illiterates having been elected is no proof at all of the Transvaal not being a tyrannical oligarchy.

The second proof offered is this. The agent of Mr. Kruger declares that men never fight for a government controlled by tyrants. The reverse of this is nearer the truth. The regions of Rome under Caligula ravaged Gaul, as the Boers have done Natal, and on his return he met with a splendid popular reception. Yet this man, who was the greatest criminal on record, who ran through the entire gamut of vice and crime, was an elected Consul, for whom an army fought loyally. Attila, known as "The scourge of God," who had the tiger's thirst for human blood; the Duke of Alva, who boasted of having executed 18,000 victims; Zebek-Dorchi, the Tartar, who, in the name of freedom, brought death in its most horrible forms to scores of thousands of women and children; Eccelin de Romano, the Republican ruler, who kept his sanguinary sway of brutal tyranny for twenty years; Zenghis Khan, who came near to destroying all civilisation in the world; all these monsters, were, more or less, the chosen representatives of the people. Each of these enemies of the human race, had an army at his back, who fought for fully as good a cause as that of their modern counterparts, the Boer leaders, who are fighting as the foes of human progress. Yet we are asked to believe that the fact of the Boers fighting is a proof of their form of government and its acts being based upon popular freedom and in harmony with civil and religious liberty!

An American paper says: "The English are killing the Boers to deprive them of liberty!" Tigers and murderers might say this with equal truth. To destroy a man's liberty is a righteously necessary act when his liberty is being so abused as to unjustly destroy the liberty of others, as was the liberty of the Boers. The Kruger clique entered into a solemn covenant to grant civil and religious liberty to settlers in the Transvaal, then they broke their pledge by refusing liberty to the British. England is fighting to deprive the Boers of their liberty to set a solemn compact at defiance; is fighting to deprive the Boers of liberty to enslave those to whom they swore to grant liberty. The war being waged is incomparably more a war for the benefit of the people of the Transvaal than for those of England. The outcome of England's fighting will be, to crush a semi-barbarous oligarchy, by which the Boers will be given the higher, wider, nobler

liberty of British subjects, the liberty of civilisation. The medicine is drastic and unpleasant, but violent diseases are not cured by rose water.

DELAY IN ISSUING DEPARTMENT REPORTS.

The reports of the various Departments of the public service at Ottawa have been so long delayed issuing as to cause great dissatisfaction in Parliament and the country. In earlier days, when the Printing Bureau was not equipped with modern machinery for doing rapid work, the Departmental Reports were usually laid before Parliament shortly after it opened. Some of these official returns are necessary for the intelligent discussion of questions annually arising in the House of Commons. To call Parliament together before they are ready is akin to the annual meeting of a bank being held before a statement is made up of the business of the past year. One cause of the delay was the precedence given to the Auditor-General's inflated reports, about 18 or 20 of which were issued in March. The report of this officer has grown to such bulk as to be a nuisance to all desiring to consult it. For some years past it has been playing the role of the serpent of Moses, which swallowed up those of the magicians. The result has been that no Minister's report is now a complete statement of the work and affairs of his Department.

The system of placing part of a Departmental report in one blue book and part of it in another is exceedingly puzzling to the average person who desires to consult the report of any separate Department, and it gives, even to the initiate, a most irritating amount of tedious labour. The system is utterly contrary to business precedents and practice. It looks as though certain sections of each Minister's Departmental returns had been audited and the rest not so examined and passed upon. Whether this is the case we cannot say. But the system of dividing each statement into two parts, each issued in a separate book, one certified and the other not, justifies this conclusion. It appears as if what is sent out as the Minister's report covers material not audited, and the balance which has been audited is found in the Auditor-General's Brobdignasian volume, or, in one of the series he publishes. We never could see why the Auditor-General's report should include such a vast mass of the details of each Department. No business reason can be given for the extraordinary prominence given to the returns of this official. It is simply his duty to see that the payments made in each Department have been authorized; that the vouchers therefor are in order; that the accounts in connection therewith are correctly kept. The Auditor-General's report affirming the accuracy of the accounts included in it ought to be attached to each Minister's report of his Department.

To spend thousands of dollars in publishing copies of a mass of correspondence between the Auditor and other officials is worse than wasted, it burdens the blue book shelves with waste paper. Not one per cent. of such letters have the slightest public interest. To publish them seems a mere display of official fussiness over very stale office incidents of no higher interest than the movements of last season's shad flies. Some letters are published are mere specimens of the "spats" which have occurred between civil service officials, that have no more public value than would be copies of their love letters, or exchange of compliments with tradesmen. To keep

Parliament, the press, and the country waiting for weeks for the reports of the Cabinet Ministers, in order that this kind of trash may be distributed early, is an outrage. One serious evil of this system of dual reports is seen in the imperfections found in several of the more important reports issued by Cabinet Ministers. There is an annoying lack of continuity and unity in certain highly valuable and most interesting features. This, probably, arises from the chief compiler of each report supposing that the clerk in charge of the other is attending to what he is omitting. Cabinet Ministers show little respect for their own dignity, and small interest in their Departmental affairs, when they allow a subordinate official to issue in his own name such important sections of the annual statements relating to their several Departments.

THE PUBLIC REVENUE AND EXPENDITURE.

The last "Canada Gazette" shows that there was a falling off in revenue and expenditure on account of Consolidated Fund for the month of April; but the total revenues and expenditures for the ten months of the fiscal year are still in excess of same period last year. The revenue for April was \$4,030,48 and expenditure \$2,742,262, as compared with \$4,173, 859 revenue and \$2,852,929 expenditure in April, 1899. For the ten months the revenue was \$40,880,200 and expenditure \$28,793,783, as compared with \$37,232,700 revenue and \$27,973,847 expenditure during the same period last year. The details for the two periods of ten months are as follows:—

	1900.	1899.
Customs	\$23,651,993	\$20,834,558
Excise	8,234,839	7,989,198
Post Office,	2,550,266	2,699,406
Public works	4,214,533	3,608,251
Miscellaneous	2,228,589	2,100,957
Total.. . . .	\$40,880,200	\$37,232,000
Increase, 1900	\$3,648,200	
Expenditure	\$28,793,783	\$27,973,847
Increase, 1900	\$819,936	

The statement of the public debt April 30th shows that the gross debt increased during the last ten months, but, owing to the increased amount of taxation collected, and the consequent increase of assets, the net debt April 30th was less than a year ago. The details for the two periods are:—

	1900.	1899.
Gross debt	\$343,073,566	\$340,710,534
Assets	83,410,346	79,431,127
Net debt	\$259,663,220	\$261,279,407
Decrease, 1900	\$1,616,187	

The expenditure on capital account during April was \$360,115, as compared with \$512,122 a year ago. For the two periods of ten months the figures are:—

	1900.	1899.
Public works, railways and canals . .	\$4,702,316	\$3,846,961
Dominion lands	152,055	121,531
Railway subsidies	710,561	3,194,303
Militia — Capital	169,540	233,930
South African contingent	983,874	.....
Northwest Territories rebellion . . .	1,193	1,312
Total	\$6,719,539	\$7,448,037
Decrease, 1900	\$628,498	

The totals in the "Gazette" are, 1900, \$6,717,153, and 1899, \$7,445,413, but the details given do not cast up to these figures. Our details are those in the "Gazette" correctly cast up.

THE NICARAGUAN CANAL BILL.

Congress has passed the Nicaraguan Canal Bill by a vote of 225 to 35. The bill is little more than an expression of opinion in favour of an isthmus canal being built by the United States. Nothing is settled by this action of Congress. The Clayton-Bulwer treaty yet remains; the route of the canal is not fixed; neither is it determined to what extent, if any, it will be under American control. Congress can neither make, abrogate, nor alter treaties, it can only say what it likes about them, but, beyond talk and resolutions it has no power in that direction.

The bill passed by Congress has six clauses. The first authorizes the President to acquire land for a canal from a point near Greytown, via Lake Nicaragua to Breto on the Pacific Ocean. Clause 2 provides that when the land is acquired the President shall direct the Secretary of War to construct the canal, which must be large enough for vessels of the greatest size, with all necessary locks, harbours, etc. This clause contains the expression which has been, is, and will be much debated. The words are: "The Secretary of War shall make such provisions for defence as may be necessary for the safety and protection of said canal and harbours." Clauses 3 and 4 provide for surveys being made, and the use of the San Juan river, etc. Clause 5 provides for terms being made with the States of Costa Rica, and Nicaragua for the use of the canal. Clause 6 provides for 10 millions being appropriated for the work, and fixes the entire cost at \$140,000,000.

The bill will probably not be considered by the Senate before the presidential election in November. Before a spade of earth is dug there will have to be some arrangement arrived at with England, and other powers, as well as surveys made and a plan decided upon as a basis for contracts. These conditions imply a long delay. Any movement to make the Nicaraguan canal an exclusively American possession will meet with effective opposition. The phrase in the bill which authorizes the provision of defensive works for the safety and protection of the canal will have to be explained, and an international agreement arrived at as to scope of such defences. Great Britain and the powers of Europe will not be satisfied to have American forts practically in control of the canal.

The best way to keep the waterway safe will be to give every maritime power a direct interest in its safety as a neutral route, like the Suez Canal. If the United States claim control they will have to protect the entrances by men of war as well as by land batteries. Such a situation would, practically, be the laying of a strip of United States territory across the isthmus of Panama with a fortified port at each end. We venture to prophesy that this will never be carried out, it is not in the interests of the United States for such a situation to exist. The greatest Presidents, and ablest of American statesmen have pronounced, emphatically in favour of a canal across the isthmus being made an open highway for the world's commerce, free from all hazard arising from national jealousies created by any form of restricted control.

THE BEGGING MANIA.

The solicitation of alms by children has become a public nuisance. The door bells of our citizens are kept ringing the day through by young boys and girls, mostly girls, who beg money for some purpose respecting the just claims of which on public sympathy, nothing whatever is known by any persons but those in a very small circle. These juveniles are doubtless honest as a rule, but it is a most unwise thing to place them so early in life under a temptation to embezzle money. No check is possible on their actions, they present a card on which donors are asked to put down their names or initials with the sum given. But there are daily in this city small amounts handed to child collectors without any such record. Not only so but the genuineness of the cards presented is unknown. A child may be sent out by a professional beggar armed with a card inviting donations towards a new church, or some public charity. The little one is used as an unconscious instrument of deception, it knows nothing of the alleged merits of the scheme, nor of the use made of what it collects, beyond a trifling reward for what it has begged. The process of passing from house to house soliciting alms from strangers has a tendency to blunt a child's modesty, to make it brazen-faced, bold and untruthful. Begging from door to door saps the vitality of the roots out of which should be springing up self-respect, and a sense and love of independence in boys, and in girls that quiet delicacy of sentiment and modesty in speech and manners which give promise of honourable, reverential womanhood. Promoters and organizers of children's begging expeditions get money no doubt often for good purposes, but their success is won at the cost of what is infinitely more valuable, for begging by children tends to blight their moral characters, it acts like a worm in a bud hindering the development of the flower and fruit, which, in a child's nature, as in a plant, require culture and protection to reach beauty and richness.

A COLOSSAL CO-OPERATIVE DEPARTMENT ENTERPRISE.

The latest development along the department store line is the conversion of the New York and Chicago stores of the Siegel-Cooper Co. into a co-operative enterprise. The capital stock is fixed at \$24,000,000, of which \$14,250,000 is divided into 285,000 shares 6 per cent. cumulative preferred stock of \$50 par value, and \$9,750,000 into 195,000 shares of common stock of \$50 par value. \$2,000,000 of common stock has been placed in trust, the annual dividends of which will be distributed among employees of three years' standing, and such dividends will be continued for life to employees who, after ten years' service, become incapacitated for further employment, thus establishing a pension fund for faithful employees. The public are offered 200,000 of the 6 per cent. preferred stock. A special deposit has been placed with two strong financial institutions to ensure payment of this dividend.

It is believed that the allotment of a certain share of profits for benefit of the employees will be rewarded by more faithful service and courteous attention to patrons of the stores, and that, by having thousands of stockholders financially interested in the company's welfare an increase of business will be secured by their personal influence. All profits beyond what are required to pay

dividends of 6 per cent. will be distributed in the proportion of one-third on preferred and two-thirds on common stock. The experiment will be an interesting one to watch. Co-operation has proved a failure in some cases, as the extra attention anticipated from employees has not been realized. In this case the good results expected from having thousands of interested stockholders may be thwarted by the stock outside that held by the original proprietors being bought up and falling into a few hands. No information is given as to the present capital of the concern, nor of the profits hitherto made by its owners, nor of the extent to which they will continue to hold stock. These particulars are necessary before a judgment can be formed as to the prospects of the holders of common stock realizing the 6 per cent. dividend promised. The \$2,000,000 of the preferred stock, the dividends on which will be distributed to the employees, will not be held by them, so they will have no voice in the management, a feature which detracts from the alleged co-operative character of the enterprise. Those dividends are, in fact, merely a bonus promised for long and faithful service, and, if the other stock accumulates in the hands of speculative buyers, or rich investors, the whole co-operative element will disappear.

It has been found that an annual bonus from profits is not effectual in securing better service than wages. In a store an assistant who has capacity, natural adaptability for the work, and right principles will be courteous, diligent and anxious to do the best possible for the proprietor's interest without being promised any special reward for faithful service, whereas one who is not adapted to such duties as are required, or whose principles are loose, cannot be made by the prospect of a bonus to give thoroughly satisfactory service. This has been the rock upon which numbers of co-operative enterprises have been wrecked.

SOUTHERN COTTON PRODUCTION AND INDUSTRIES.

In view of the opinion said to be generally entertained in the Southern States respecting the development of cotton manufacturing in the Carolinas and Georgia being likely to consume all the local crops, a local paper has issued some statistics relating thereto. If it is the case, as is affirmed, that the local consumption in those States is increasing so fast as to make it probable the cotton grown in them will only be sufficient for local requirements in a few years, the local demand for manufactured cottons will almost certainly be supplied by local mills. They will make goods without the cost of freight on the raw material to northern mills, and the freight back again to the southern market of the finished goods. The "Tradesman" gives the following statistics:

"The product of the three States in 1897 was: North Carolina, 400,000 bales; South Carolina, 776,000; Georgia, 1,300,000. Total, 2,476,000 bales. The largest consumption by the mills of the same States in any cotton year was in the year ending September 1, 1899, and was distributed as follows: North Carolina, 380,000 bales; South Carolina, 438,000; Georgia, 280,000. Total, 1,098,000 bales; which was 1,378,000 short of making a clean sweep of the local crop and was 369,000 bales short of half the crop. In the season of 1898-99 the crop of the three States was: North Carolina, 583,000 bales; South Carolina, 1,012,000; Georgia, 1,536,000. Total,

USED ALL OVER THE WORLD.

Melbourne, 1858—
1st Award.
Adelaide, 1857—
1st Award.
Barcelona, 1888—
1st Award.

Dunedin, N.Z., 1890—1st Award.

JOHN SHAW, SHEFFIELD.
LIMITED,
SPECIAL IMPROVED
Steel Wire Ropes
OF THE FINEST QUALITY, FOR
MINING, PLOUGH ROPES, INCLINES.
Special Flexible Steel Ropes for Cranes, Hoists, &c.
TRAWL WARPS, SHIPS' HAWSERS.
Copper Rope and Tape Lightning Conductors.
Electro Gilt and Silver Picture Cord. Copper and Galvanized
Wire Sash Cords. Patent Lockwedge Fencing, Gates, Hardness, Iron
Fencing, &c.

3,131,000 bales. The total takings by mills in the United States in the same year was: Northern mills, 2,247,092; Southern mills, 1,400,026. Total, 3,647,118 bales. The total consumption was 3,721,026 bales, or only about 600,000 bales more than were grown and marketed by the three States named."

These figures afford no support to the belief in the early equalisation of the manufacturing capacity of the Carolinas and Georgia with their production of raw cotton. To double the number of spindles in southern mills in a few years in face of the competition of the northern manufacturers, will require the local capacity for consumption to increase at a rate of which there is no present sign.

FEMALE SUFFRAGE INCIDENTS.

Of the capacity of the average woman to vote as intelligently as the average man who is there dare to raise a doubt? But, certain claims made by the advocates of female suffrage we venture to even ridicule. We have been told by them, in the most absolute terms, that the presence of women at the polls would clarify the election sphere of all its evils. Disraeli in this controversy said, he sided with the angels, but Dizzy was a gallant of the days of chivalry. A few recent incidents prove, that there is a large element of human nature in women, as well as in the inferior sex. At Hamilton recently no less than 18 women who are entitled to vote were personated fraudulently at an election by their lady neighbours. At Weiser, Idaho, U.S., a few days ago there was a civic contest. One of the female speakers at a meeting called her opponent, "a porcelain faced doll." Thereupon a lively scrap commenced, in the course of which the floor of the hall where the meeting was held was strewn with the debris of Easter bonnets, with pins of many varieties, belts, combs, artificial head gear, handfuls of hair, and a miscellaneous collection of fragments of dry goods and millinery. Cross summonses were then issued. When

the respective parties in the fray were tried a female jury was empanelled. No sooner had they retired to consider their verdict than the Court was startled by yells and screams from the jury room. Constables entered to find the twelve women fighting like furies. On being discharged their husbands and friends took up the quarrel, until the town became a pandemonium of brawlers. Those of one set refused to attend churches where those of the opposite set were in force, and to-day society in Weiser is rent and torn by the factions generated by female suffrage. It is even said, that a local inventor is devising a wire cage to be worn by the ladies of Weiser for the protection of their hats and bonnets when they take their walks abroad. A similar outbreak of feminine enthusiasm over local politics occurred not long ago in another American city. If these are to be the results of women entering the electoral arena the claims of the female suffrage advocates must be heavily discounted. Matt. Prior said of woman:

"Be to her virtues very kind,
And to her faults a little blind."

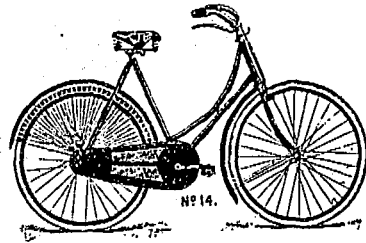
But, when it comes to women personating, to calling an election opponent, "a porcelain faced doll," to fighting in a public hall and jury room like infuriated cats, we draw a line, to such faults we decline to be "blind," we see in them proofs that woman's sphere does not embrace the political "stump," or polling booth.

CHEMICALS.

Much activity has been centred in heavy chemicals during the past year, owing to the large demand occasioned through expanding industries; and many new ventures. Treating of the situation in England, a Manchester private circular of the 28th ult., says: 'The export trade is active. Great quantities of chemicals are also going to the various consuming branches in the Home trade, largely, however, against contracts made some time ago; there appears indeed, to be rather less pressure upon manufactur-

Established 16 years.

Telegrams: Parkyn, Wolverhampton



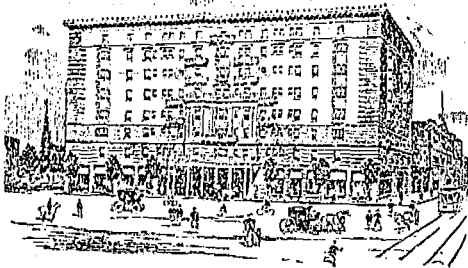
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FRANK H. PARKYN, LTD.

"Olympic" Cycle Works, - - GRANVILLE STREET, WOLVERHAMPTON, ENGLAND.

ers and deliveries are more easily obtainable, but this may be only a sign of better-working arrangements for dealing with the increased trade, as certainly there is a good amount of fresh business being transacted. Business in heavy alkalis continues good, and exports are heavy. There is, however, rather more bleaching powder and caustic soda offering, and prices are thus a little easier. Ammonia is very firm. Chlorates of potash and soda maintain well their position, the latter article being in demand for spot delivery. The exports for the first quarter of the year compare well with those for the corresponding period of 1899, bleaching materials showing an increase of 3,637 tons, or £31,601, and alkalis an increase of 10,598 tons or £70,078.



The Bellevue Apartments,

On ST. CATHERINE ST., METCALFE ST.
and DOMINION SQUARE,

MONTREAL.

TELEPHONE CALL,
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M. S. FOLEY, Proprietor.

Elegant eight-storey Building, with Artistic Elevation and Three Open Courts. The Latest Improvements. Forty-two Apartments, of Five, Six, and Seven rooms each: A few larger Suites of Nine to Thirteen rooms. Thoroughly Fireproof. New, Large, Light (outside), Modern and Airy. Spacious, Handsome Marble Entrance, and Arcade. Steel Elevator. Marble Stairs. Passages Illuminated by Electric Lights. Beautiful View of the Mountain, River, Islands, Dominion Square. Restaurant and Trunk Rooms.

ELECTRIC ELEVATORS,	HALL SERVICE,
STEAM HEAT,	HOT AND COLD WATER,
ELECTRIC LIGHTS,	GAS RANGES,
OPEN PLUMBING,	BATHS,
MOSAIC FLOORS,	MARBLE FOYER,
MARBLE STAIRS,	CUPBOARDS,
CEDAR WARDROBES,	CLOSETS,
MESSANGER CALLS,	TELEPHONE,
BOOK CASES,	REFRIGERATORS,

NO TAXES.

Can be seen daily, Sundays and Evenings. Rents, \$300 to \$600 and upwards. Inspection by permission.

JANITOR ON PREMISES.

Tar products are dull. Benzoles are still very weak, although the use of this article for gas enriching purposes is extending. Solvent naphtha is steady, but consumers are well covered for some time forward and little fresh business is being done. Creosote has fallen and is weak, stocks in makers' and consumers' hands being large. Crude carbolic is an exception, being much firmer and improving. Pitch also continues very firm, but buyers have now fairly well covered their requirements for this season. Sulphate of ammonia is about 15s. lower during the last month. Carbonate and muriate of ammonia are firm, makers being very busy. Acetates of lime are a shade easier, and acetate of soda is more freely offered. All lead salts are strong, nitrate of lead especially being in demand and price higher. Sulphate of copper is moving slowly without change. Carbonate and caustic potash are strong; both are scarce on spot, and consumers who have been holding off are now showing more disposition to cover their requirements well ahead. Prussiates of potash and soda are quieter, and have receded a little in price, but there is again more enquiry for forward delivery. Bichromates have latterly been offering more freely, but values are not changing and consumers are placing contracts. White powdered arsenic has advanced and is very firm. Borax has a good position. Tartaric acid is only moving slowly.

—The Canada Envelope Company, Montreal, has been incorporated. Capital, \$25,000.

—The Fifth Avenue Hotel, New York City, was sold at auction on the 26th ult. for \$1,225,000.

—Peach trees in the Niagara district, Ont., are thought to have been injured by the recent frosts.

—Japanese immigrants to the number of 30,000 are expected to reach British Columbia this season.

—William Stevenson, of the Bank of Montreal, Cornwall, has been appointed manager of the Fort William, Ont., branch.

—The Attorney-General of Quebec has been asked to grant permission for a re-hearing of the case of William Weir, ex-president of the Ville Marie Bank.

—Mr. A. T. Wood, M.P., has been elected president of the Hamilton Provident and Loan Society, and Mr. Alex. Turner, Vice-President, succeeding Mr. Wood in that office.

—The Reliance Gold Mining Company has been incorporated with a share capital of \$1,000,000. The provisional directors are Detroit men, and the head office is to be at Windsor, Ont.—The Calico King Mining Company has been incorporated with a share capital of \$25,000. The provisional directors are Michigan men, and the head office is to be at Sarnia, Ont.

—The Canada National Railway and Transport Company is the name of a proposed railroad whose incorporators are seeking legislative permission to build between Toronto

The Rylands Glass & Engineering Company, Ltd.

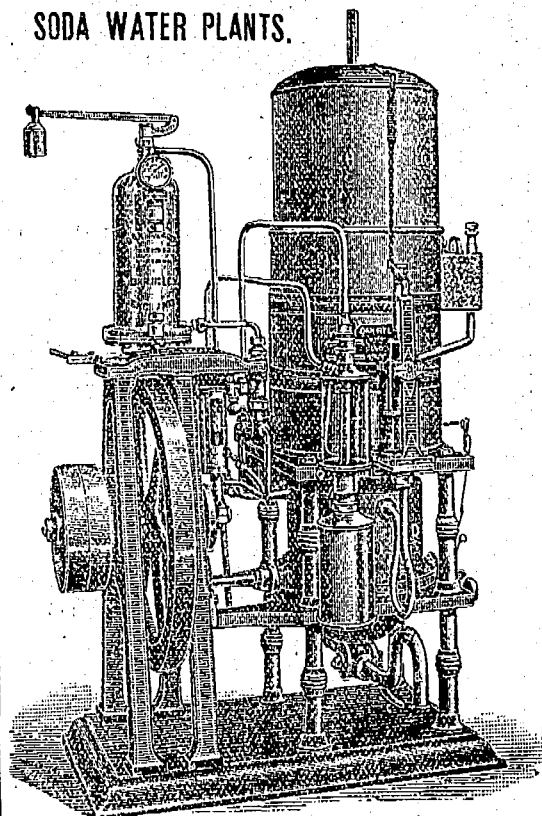
(SUCCESSORS TO DAN RYLANDS, LIMITED.)

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| Glass Bottles | Complete Machines |
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| Bottling Masks | Syrup Cisterns |
| Bottling Gloves | Syrup Measures |
| Bottling Aprons | Syruping Machines |
| Capsules | Bottle Fillers |
| Corks & Stoppers | Bottle Corkers |
| India Rubber Rings | Bottle Washers |
| Eyeguards | Bottle Rinsers |
| Gold Foil | Water Filters |
| Tin Foil | Water Regulators |
| Tin Tops or Discs | Whiting Mixers |
| Wood Tops or Discs | Gas Pumps |
| Straw Envelopes | Acid Cisterns |
| Soluble Essences | Regulating Valves |
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| Colourings | Engines & Boilers |
| Bottle Labels, &c. | Gas Engines, &c. |



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Hope Glass and Engineering Works, Stairfoot, Barnsley, Eng.

Catalogues on application.

and Collingwood. The matter was brought up at Ottawa on the 3rd inst., but much opposition was encountered owing to other proposed lines of a similar route. The agitation will, doubtless, result in one or other of the proposed companies going ahead with the project.

—An Ottawa dispatch states that the Superintendent of Immigration, testified before the Agricultural Committee that during last year 12,000 immigrants from the United States settled in Canada. He was unable to state the cost of securing these settlers, but promised to secure it later. He pointed out that, according to the statistics collected by train conductors, there were 50,000 more people came to Canada from the States than went the other way, counting all classes of travel. During the year Canada advertised in nearly 7,000 newspapers in the United States.

—Several months ago the following item of news appeared in the New York "Sun," as quoted by "Insurance Press": "Edmund P. Schmidt, life insurance agent at Broadway,

has filed a petition in bankruptcy, with liabilities \$175,453, and assets of uncertain value." Now the "Evening Sun" is printing an advertisement which reads as follows: "You must make. You cannot lose. Working stocks by mathematical plan, examined, approved and endorsed by leading college as making enormous profits on capital invested. Address for particulars Edmund P. Schmidt & Co., Broadway, N.Y."

—Another instance of an old anecdote being dressed up and changed in details appeared in a recent issue of the "Canadian Gazette." The story recounts how surprised a British officer was to find that the tinsmith employed to do some barrack work was an officer in the volunteers. The scene is laid at Winnipeg. The story was current in Toronto many years before the date of the new version of the "Canadian Gazette," and more, it was a true incident, while the one vamped up from it is clearly a manufactured article, with the spice of the original anecdote left out. There

F. G. Faulds IMPROVED Multiplex Stone-Cutter

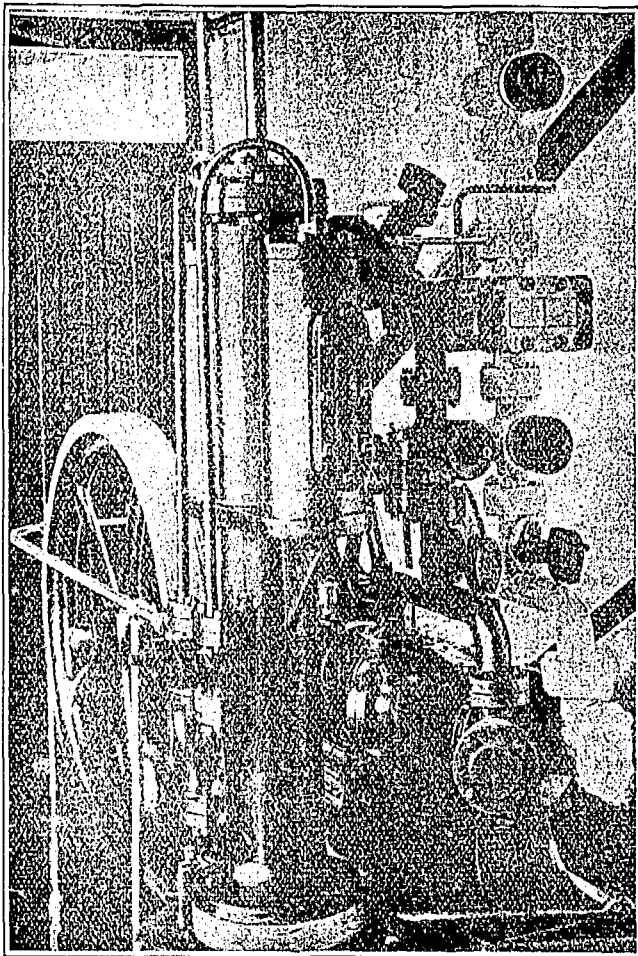
SPECIAL NOTICE TO MARBLE CUTTERS.—These Cutters are now being specially Toothed and Tempered for the working of Marble.



Owing to the handiness and durability of these Tools they are in constant use throughout the whole of the United Kingdom.

Two sample Tools, with six Cutters, sent carriage free to any address in the Kingdom on receipt of a Postal Order for 2s. to the
SOLE INVENTORS, PATENTEES AND MANUFACTURERS—

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Ice-Making and REFRIGERATING MACHINERY

[P. Schou's Patent] on the Ammonia Compression System, for

Cold Storage Purposes.

MOST ECONOMICAL IN WORKING.

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RECENT FIRES.

are scores of such re-dressed anecdotes on record, as readers of the "De Quincey" know.

The Board of Trade returns for April show that British imports from Canada have increased as follows during the four months ending April 30: Cattle, wheat flour, £25,000; oats, £63,000; wheat, £230,000; bacon, £98,000; hams, £15,000; cheese, £68,000; fish, £32,000; hewn wood, £5,000; sawn wood, £44,000; animals, £11,000. During the same period the decreases were: Maize, £68,000; and butter, £20,000. The chief increases in British exports to Canada were: Wool, £16,000; cotton piece goods, £61,000; jute piece goods, £17,000; linen piece goods, £13,000; silk, £9,000; woollen tissues, £58,000; worsted tissues, £27,000; carpets, £41,000; galvanized sheets, £10,000; tin plates, £61,000; cast and wrought iron, £12,000; unwrought steel, £79,000; wearing apparel and slaps, £30,000.

Our Oshawa, Ont., correspondent writes: This town suffered severely by fires within the last eight months, two manufactories being totally destroyed and one, the Schofield Woollen Mills, partially consumed. The Schofield Company had an insurance of about \$41,000, and the companies paid them \$24,700, which amount covered the loss within a few thousand. They have cleaned up the premises and hope to have the uninjured machinery running in a few days. Another fire occurred last week in the business portion of the town having originated in a stable back of Tod's bakery. It was extinguished after doing considerable damage to Fowke's grocery and flour and feed store, Tod's bakery, King's shoe store, and Ellis & Co.'s dry goods establishment. It cost the insurance company's about \$6,000. The origin of these fires is unknown and cannot be accounted for.—F. Parks has purchased the grocery business carried on by Mr. Butler and Mr. N. A. Z. Little has bought Mrs. Hill's stationery business. Mr. Little intends in future to run his two places of business. The canning factory of Messrs. Smith & Co. is nearing completion. They have already manufactured a great many thousand cans and a good many contracts have been made with the farmers far and near. Robson's tannery is also about ready for occupation and it is thought work will commence about the 1st of June. This will be one of the best equipped tanneries in Canada.

Toronto, May 2nd.—Two-storey frame house at Kew Beach, owned by G. Oakley, burned, with contents. House insured for \$800 in Quebec Insurance Company, furniture for \$800 in British America.—Rat Portage, Ont., 3rd.—Duncan & Co.'s flour and feed store King's harness shop; Delhidge's livery and Hellof & Virden's butcher shop destroyed.—Oshawa, Ont., 3rd.—Fire, which started in stable of Tod's bakery shop caused the following losses:—F. L. Fowke, damage to stock of grain, flour and feed, \$2,500, (insurance, \$2,000); F. E. Ellis & Co., dry goods, damage to stock, \$2,000 (covered by insurance); H. King, boots and shoes, damage to stock, \$1,200 (insurance, \$1,000); D. M. Tod, baker and confectioner, damage to stock, \$2,500 (insurance, \$1,450); Wm. McChessney, damage to buildings, \$1,000 (covered by insurance); Mrs. Ray, Toronto, damage to building, \$4,000 (covered by insurance); J. O. Henry, damage to buildings, \$500 (covered by insurance); the Ontario Loan & Savings Co., damage to dwelling-house, \$1,000 (covered by insurance). Considerable damage was also done to household effects of parties who removed them, making a total estimated loss of \$12,000.—Erin, Ont., 3rd.—Barns of G. McArthur and Wm. Sutton, burned, with contents, including live stock, implements, etc. Supposed to have started from spark from chimney of residence. Loss about \$8,000; latter was insured in Halton Mutual for \$2,600; and former for a smaller sum.—Montreal, 6th.—House occupied by Dr. Lebresque and J. B. Esmond damaged through upsetting of a lamp. Loss about, \$1,500.—Lindsay, Ont., 5th.—Steamer Mary Louise burned. The owner, Joseph Parkin, loses \$3,500; insurance, \$1,000, in Caledonian of Montreal.—Quebec, 6th.—Factory building owned by W. Blais and occupied by Chevalier & Co., and Hamil & Asselin, shoe manufacturers, damaged. Total loss about \$12,000. Insurance on building and machinery, \$13,000, as follows: British America, \$5,000; Victoria, Montreal, \$4,000; Phoenix of England, \$3,000; North America, \$1,000. Insurances on portion damaged by the fire amounted to \$9,450. Chevalier & Co. are insured on their stock and machinery for \$4,500, as follows: Scottish Union and National, \$1,000; Phoenix of London, \$1,000 Quebec Fire Insurance, \$3,500. Hamel & Asselin are insured for \$1,000 in the Lancashire.

THE "ELECTRAGRAPH" (1897, Improved Model.)

GOLD MEDALS AWARDED.

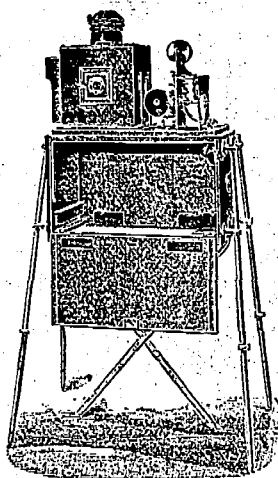
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Dynamos,
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Instruments,
Steam, Gas and Oil Engines
Of every description.
Motor Cars, Storage Batteries.
Kinematographs,
Kinetoscopes,
Graphones,
Telephones,
Phonographs,
Bells,
Indicators,
Fire Alarms and every
Description of Electrical Apparatus.

THE CINEMATOGRAF OF THE DAY. (Patented.)

Sandon, B.C., 5th.—The entire town almost swept away. Total property loss about \$600,000. Among the buildings burned are the Harris Block, Reco Hotel, Goodenough Hotel, Atherton Block, Bank of British Columbia, two churches and eighty dwellings.—Grand Mere, Que., 6th.—The pulp mill, pump house, saw mill and chipper mill of the Laurentides Pulp and Paper Company, burned. Total loss estimated at \$80,000. The following insurance companies are interested: Royal, Phoenix, of London, and Union, approximately, \$20,000, and Guardian, Western, British-American, Commercial Union, Liverpool, London & Globe, Lancashire, Alliance, North British & Mercantile, in a schedule of 5 and 8 per cent.

Toronto, 7th.—Building occupied by N. N. Billings, tents,

awnings, etc., damaged. Loss to stock, \$600. Building was owned by E. J. Henry. Loss, \$500.

BUSINESS CHANGES.

Ontario.—G. Beatty, dry goods and groceries, Beamsville, has sold out; C. S. Gillespie, stoves and tins, Campbellford, succeeded by J. A. Gillespie; J. P. Callaghan, tins, Hillsdale, moved to Trout Creek; R. Barlett, general store, New Castle, moved to Port Hope; J. Harrison, waggons, Binbrook, out of business and away; W. C. Learoyd, dry goods, etc., Galt, opened branch at Mount Forest; Estate of W. W. Ogiwie, flour mill, Seaforth, succeeded by Seaforth Milling Co.; Gilbert & Co., shoes, Hamilton, closing Dundas branch; Mrs. Jane O. Burgess, gro., London, sold out to C. F. Edy Gross & Granger, whol. and ret. hardware, Wintby, dissolved, W. N. Granger continues.

Quebec.—Colin McArthur & Co., mfrs., wall paper, Montreal, Colin McArthur ceased doing business under this style; Duckett, Hodge & Co., commission, Montreal, dissolved; Battersby Tourist Agency, Montreal, co-partnership registered; A. Freeman & Co., restn., Montreal, co-partnership registered; J. Boucher, baker, St. Emelie de L'Energie, has sold out to A. St. George; Legare & Frere, general store, Lyster Station, co-partnership registered; A. Bedard & Co., gro., Quebec, co-partnership registered; P. Jalbert, harness, Windsor Mills, has given up business.

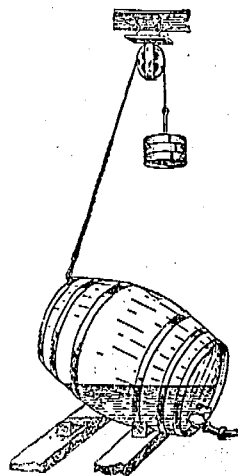
Manitoba & N.W.T.—W. Johnston, hardware, Qu'Appelle, selling out to M. G. McEwan; Deloraine Farmers' Elevator Co., Deloraine, applying for incorporation; Capell & Co., gro., Winnipeg, sold out to R. Fairley; Sutherland & Campbell, whol. gro., Winnipeg, succeeded by Campbell Bros. & Wilson; A. E. Robertson & Co., conf., Roland, dissolved, A. E. Robertson continues alone; J. J. & A. McLean, gro., Moomin, admitted J. R. Wilson as partner.

New Brunswick.—Hanson & Grady, tailors, St. George, succeeded by Hanson Bros.; S. McDiarmid, whol. drugs, St. John, succeeded by the McDiarmid Drug Co., Ltd.

THE
"CHAMPION"
... Automatic Tilt

FOR BEERS, SPIRITS
AND WINES.

(Under Royal Letters Patent, No. 8876.)



This AUTOMATIC TILT is simplicity itself; being SELF-ACTING, no attendance is required—in fact, the cellar can be locked up and left.

INDISPENSABLE to PUBLICANS and the TRADE.

When the Beer or other contents has reached such a level as to require the tilting of the cask, the machine begins at once to act for itself.

The AUTOMATIC TILT moves imperceptibly with the regularity of clockwork, the eccentric sheave performing the duty of tilting and retaining in position.

The AUTOMATIC TILT acts on a rider, just as well as on a stillion.

N.B.—The increased quantity of bright beer that can be drawn off by using this AUTOMATIC TILT soon saves it cost.

Indispensable to Brewers, Publicans and Bottlers.
PRICE - 30s. - COMPLETE.

PATENTEE AND MANUFACTURER

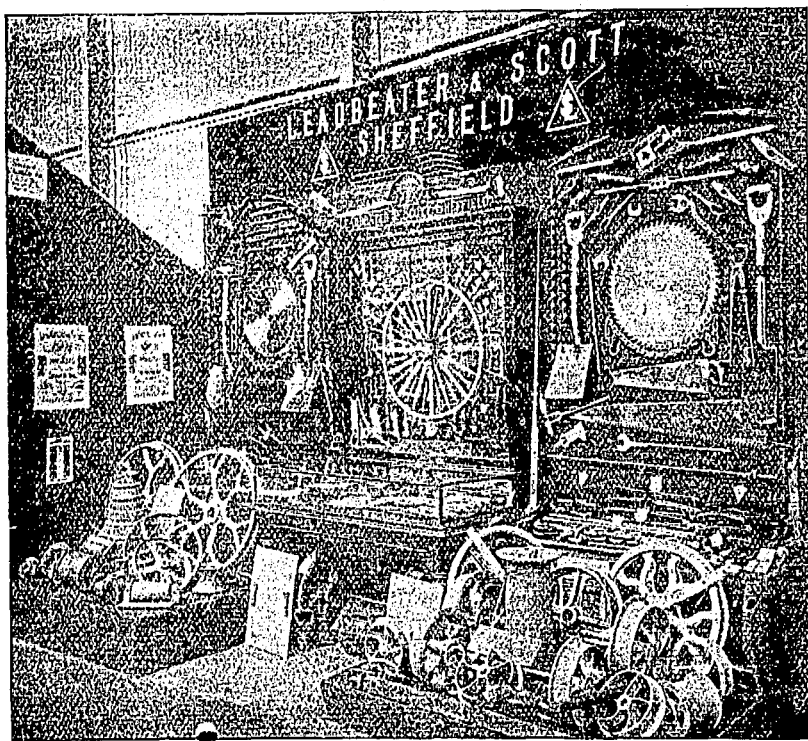
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STEEL of all kinds for all purposes.FILES of best quality and workmanshipHAMMERS for Engineers, Shipbuilders, &c.TOOLS for Quarries, Collieries, Smiths, &c.WIRE RODS and WIRE.

Self Hardening Tool Steel.

Where large cuts and high speed are required on heavy work this quality of TOOL STEEL is unsurpassed for endurance.

ESTIMATES ON APPLICATION.

Telegraphic Address:—"Leadbeater, Sheffield."

British Columbia.—W. J. Cook, gro., Vancouver, removing to Ft. Moody; Wallace Bros. Packing Co., Ltd., Vancouver, incorporated; Sandon, all business places destroyed by fire.

Nova Scotia.—Davis & Fraser, whol. pork, etc., Halifax, advertise their retail business for sale; Fynn & McDougall, general store, Port Hood, dissolved.

LEGAL RECORD.

The following is a record of transactions and cases in our Canadian courts of law, comprising Writs Issued and Judgments Rendered for sums of \$300 and upwards (Montreal, from \$175 and upwards), and Chattel Mortgages and Bills of Sale (for sums of \$550 and upwards), as taken from the public records. It will be understood that the actions or items do not necessarily affect the credit and soundness of the persons or concerns named, as they may have been paid or otherwise settled, and that good defence may exist in case of writs, etc.:

WRITS ISSUED—ONTARIO.

Admaston Tp.—D. Dacey vs C. Sullivan, \$1,500; Brockville F. Woods vs W. J. Woods, \$508; Goderich—G. Danby vs C. Lee, as assignee, \$338; Hamilton—Molsons Bank vs G. S. Bingham and Imperial Woollen Mills, \$1,806 Ellen McMenemy vs Canada Screw Co., \$1,500; Ingersoll—W. Willison vs L. R. Smit et al exrs, \$1,081 Matilda Tp.—G. R. Safford vs G. H. Merkley, \$400; Parry Sound—R. G. Neeley vs Parry Sound Improvement Co., Ltd., et al, \$2,000; Sault Ste. Marie—J. S. Nesbitt vs W. H. Plummer, \$750; Toronto—M. Hunter vs W. W. Hodgson, \$1,006; Molsons Bank vs E. L. Sawyer & Co. et al, \$3,754; Bank of Montreal vs E. L. Sawyer & Co., \$2,336 Quebec Bank vs Shipway Iron, Bell & Wire Mfg. Co., Ltd., \$450; American Branch Indian Tea Co. vs Social Ceylon Tea Co. et al, \$4,253; Alice O'Mara vs Trusts and Guarantee Co., Ltd., et al, \$700; W. Ramsay vs P. W. Unitt et al, \$4,868; Washington, U.S.—H. J. Young vs Ella D. Cross et al, \$1,500; Arthur—P. O'Connor vs J. Morrison, \$1,000; Blind River—H. L. M. Weller vs Blind River Lumber Co., \$5,400; Chatham—J. Hoover vs D. M. Martin, \$10,000; Goderich Tp.—W. Bawden vs J. Kirkpatrick, \$475; Kenyon Tp.—M. Boudreau vs F. Lego and W. Powers, \$1,

000; Onondaga Tp.—T. C. Luxlow vs D. and Sarah Deogh, \$1,116; New Hamburg—Western Bank of Canada vs H. Brodrecht, 2,033; Oakley Tp.—J. Williams vs J. Harrison et al, \$772; Puslinch Tp.—G. D. Porter vs A. McAllister, \$1,000; Toronto—B. F. Justin vs J. Barber, \$1,000; O. E. Collins vs W. Coulter, \$5,000; A. W. Stevenson & Co. vs E. S. Cox, \$789; A. E. Pavey & Co. vs R. Darling & Co., \$800; Wainfleet—L. Lane vs A. Dilto, \$600; Toronto—O. E. Collins vs J. A. Holderness, \$5,000; Weston—S. Leonard vs Janet & G. Marks, \$340; Toronto—O. E. Collins vs J. W. Shaw, \$10,000; S. H. Thompson vs W. Sprinks, \$542; Brockville—E. A. Leaf Tobacco Co. vs W. J. Woods, \$429; Gloucester Tp.—S. Ward vs L. & Virginia Corbeille, \$1,344; Guelph—J. Wilson vs R. A. Snider, \$647; Nassagaweya—J. W. Bushfield vs Margt. McPhedran, \$2,000; Ottawa—J. Driscoll vs Catholic Order of Foresters, \$1,000; Stratford—H. Ross vs Perth Mutual Fire Insur Co., \$500; J. Croft et al vs S. R. Clarke, \$3,225; Crookston, U.S.—Mary Elliot vs R. Mulcahy et ux, \$435.

WRITS ISSUED—MANITOBA & N.W.T.

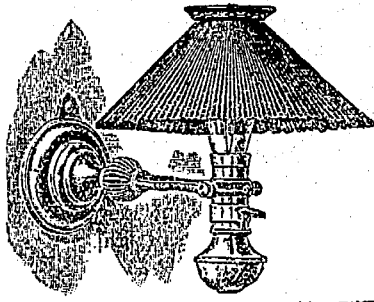
Wapella—L. J. Tudge, \$362; Winnipeg—S. M. Barre, \$475; Canadian Rubber Co., Ltd., \$636.

WRITS ISSUED—BRITISH COLUMBIA.

Victoria—N. D. Macaulay, \$800 and \$1,638; Kaslo—G. O. Buchanan, \$450; Nakusp—S. E. Manuels, \$342; Vancouver—F. A. Quigley & Co., \$4,544, \$467, \$896; F. A. Quigley & Co., \$1,560, \$2,925 and \$1,159.

JUDGMENTS RENDERED—ONTARIO.

Brighton—W. H. Austin agt G. Abbott et al, \$420; Camden Tp.—W. Miller agt A. Rikely, \$2,412; Fitzroy Tp.—A. J. MacNab agt P. Vahey, \$969; Toronto—J. L. Watt & Scott agt Social Ceylon Tea Co., \$2,651; Windsor—Birkbeck Loan Co. agt A. St. Louis et al, \$1,029; Brockville—F. Woods agt W. J. Woods, \$508; St. Catherine—W. A. Hamilton agt J. Sanderson, \$4,936; St. George—J. P. Lawrason agt A. E. Laing, \$5,315; Toronto—Jenckes Machine Co. agt A. T. Mohr, \$401; York Tp.—H. D. Sanders agt W. Brincombe et al exrs, \$345; Guelph—T. Holliday agt F. J. Flowers, \$1,280; Toronto—National Cash Register Co. agt J. A. Banfield & Co., \$4,606; S. Frenkel agt Phillips & Co., \$2,411; J. Henderson agt J. W. St. John, \$2,886;—C. L. Morphy agt G. P. Ruttan, \$450;—H. Smith et al agt J. Poucher, \$1,257.



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Always use...
IMPERIAL LAMPS

Just the thing for Office Desk,
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- Cut Nails.**—Clasp, Clout, Floor, &c. in Iron, Steel, Copper and Lead. Patent Steel Rose Flat Points, Plate Nails, Dog Spikes, Cut Tacks, Tingles and Gimp Pins.
- Wire Nails**—Round, Square, & Oval, Countersunk Clout Wire Plate & Pipe Nails, Lead Wire Nails, Cooper's Hooks, Tentor Hooks, Staples, Wire Tacks, Panel & Escutcheon Pins.
- Shoe Rivets**—Brass & Iron Cutlan Stads (by patent machinery,) Steel Pins, &c.
- Bills.**—Cut, Imitation Wrought, Hobs, Tip, &c., &c.
- Washers**—Buckles & Light Stamp-ings, Corse Plates, &c.
- Wire.**—For Nail, Screw and Fencing Purposes, or to any Section. Nails made to Sample.

JUDGMENTS RENDERED—QUEBEC.

Montreal—W. H. Evans agt H. Darling, \$17,000; Katherine D. Ramsay agt De. Janet Henderson, \$4,000; Ontario Bank agt N. Jolivet et al, \$252; The Queen agt P. Lacroix, \$200; J. Atkinson agt C. Lionais et al, \$7,132; A. Hogue agt J. B. McConnell, \$244; Baie des Peres—J. Walshaw agt A. Cote et al, \$412; I. Crepeau agt P. E. Beauchamp, \$176; D. Lapierre agt G. Joly, \$313; De. Agnes Hay agt D. Lalonde, \$11,000; P. Villani agt Montreal Pipe Foundry Co., \$600; A. Basi agt G. Violette, \$273; Cote St. Paul—J. Davidson agt De. Ann Ryan, \$809; L. Villeneuve agt J. Baxter, \$177; Cowan Co. agt G. Bisson, \$218; H. A. Despres agt J. Broillet, \$372; Delle A. Brunet agt A. Brunet esql., et al, \$416; J. Murphy et al agt De. M. A. L. Carter et vir, \$887; C. Raynes agt E. A. Cowley, \$176; U. Garand et al agt T. Forest et al, \$250; J. Doran agt F. Gobeille, \$1,000; O. Proulx agt T. Hurtubise, \$217; Marlatt & Armstrong Co. agt Lynn Shoe Co., \$242; F. Rispoli agt Montreal Pipe Foundry Co., \$600; A. P. Willis agt A. de L. Parent, \$200; R. Slack agt T. Shea, \$340; P. Joly agt J. Younie, \$200; St. Paul—A. McDougall et al agt P. Lapierre, \$2,191

JUDGMENTS RENDERED—BRITISH COLUMBIA.

Nelson—J. McMartin, \$359; Toronto—Greville & Co., Ltd., \$377; Vancouver—Parsons Produce Co., \$390.

EXECUTIONS—QUEBEC.

Montreal—H. MacFarlane agt C. N. Armstrong et al, \$168,964; H. MacFarlane agt C. N. Armstrong et al, \$2,669; Angeline Lapierre agt N. Cizec, \$2,164; De. J. S. Walker agt N. B. T. Henderson, \$268; P. Brunet agt Marie M. S. Herault, \$432; J. P. Jones agt T. Moodie, \$2,968; St. Antoine—F. Lachance agt L. Lachance, \$1,858; Montreal—O. Robert et al agt G. Bertrand, \$379; P. Wissmach agt A. E. Wood et al, \$203; H. MacFarlane agt C. N. Armstrong et al, \$2,680; R. Smeall agt D. A. Smeall, \$331.

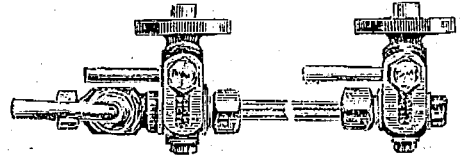
CHATTEL MORTGAGES—ONTARIO.

Amherstburg—J. M. Comsieu to W. Caldwell, \$653; Athens—F. W. Bullis to N. D. McVeigh, \$5,000; Bridgenorth—G. H. and Minnie Brown to F. W. O'Flynn et al, \$2,079; Ernestown Tp.—N. E. Booth to E. M. Booth, \$1,119; Nor-

manby Tp.—F. Green to W. Wendorf, \$800; Thedford—G. Watts to R. Rae, \$2,500; Toronto—W. F. and Cathie, G. Maclean to H. F. White, \$1,398; J. J. Meagher to Davies Brew. & M. Co., \$3,400; Chatham—H. Marshall to Carling Brewing & M. Co., \$3,400; J. L. Scott to C. C. Kippen, \$1,060; Hamilton—R. Griffith et ux to J. Turnbull, \$700; H. Hancock et ux to Grant Spring Brewery Co., \$3,500; Lynden—E. Gidney to Sawyer & Massey Co., \$584; Osnabruk Tp.—C. Hollister to W. Hall, \$1,150; Ottawa—Mary Doyle to F. W. Carling, \$600; A. Renaud and wife to L. C. Mitchell, \$840; Seaforth—J. T. Ellis and T. C. Kain to Randall & Roos, \$1,553; Sunnidale Tp.—J. Daley to Sawyer and Massey Co., \$1,034; Toronto—A. W. Dingman and wife to J. Pugsley, \$1,268; W. Jarman and wife to J. Clarke, \$1,871; Miss Lizzie A. Parker to M. and L. Sanfied, Benjamin & Co., \$700; W. G. Watson and wife to J. Clarke, \$1,871; Victoria Harbor—C. A. Weaver to A. Wilson & Co., \$1,032;—Lion's Head Milling Co. to R. E. Moore, \$5,900; Brampton—T. Brownridge to Mary J. Brownridge, \$1,186; Hamilton—D. Montgomery and wife to H. Kuntz, \$4,000; Moore Tp.—G. Wolsey to Van Tuyl & Fairbank, \$1,248; Oil Springs—A. McKenzie to R. Rae, \$628; Ottawa—J. Groulx to A. Lumsden, \$847; J. H. Hill to J. Pratt & Sons, \$2,099; Pembroke—M. Belaire to J. P.

BIGGAR & HENDRY,

— MANUFACTURERS OF THE IMPROVED —



ASBESTOS PACKED COCKS.

ALL MADE OF THE BEST GUN METAL.

ALSO OF Improved Gauge Glass Shields.

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CYCLE MANUFACTURERS

WHEELS
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WE SUPPLY the Largest Firms in —
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WITH OUR SPECIALITIES :

Spokes, Nipples, Steel Balls, Rims

(WESTWOOD AND JOINTLESS)

YOU can buy from us with advantage. Our Shipping Trade is a most extensive one, and we fully understand Export requirements. All our goods are fully warranted.

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Sole Agents for Great and Greater Britain for the famous "F. N." Frames and "N. S. U" Fittings.

By Special Appointment to H. R. H. The Prince of Wales.
Heaton, Butler & Bayne,



Artists in
Stained Glass,
Mosaics and
Decoration.

14 GARRICK STREET, LONDON, Eng.

Estimates and References to completed Works on application.

Millar, \$1,150; Port Stanley—Port Stanley Elevator Co., Ltd., to Mary Nutson, \$1,049; Toronto—Mrs. Mary A. Hough to A. L. Benson, \$600; Toronto—W. Irving to F. J. Weston & Sons, \$876; J. Segsworth to C. E. Graham, \$2,103; Westmeath Tp.—J. Johnston to J. P. Millar, \$1,663; Windsor—J. Wigle to A. L. Irion, \$3,000;—E. J. Lawless et al to A. Fraser, \$1,600.

CHATTEL MORTGAGES—MANITOBA & N.W.T.
Winnipeg—Annie H. Davis, \$600; S. D. Morris, \$660.

CHATTEL MORTGAGES—BRITISH COLUMBIA.
New Westminster—Galbraith & Sons, \$3,075; M. F. and J. E. Insley, \$1,275; Vancouver—Richards & Reilly, \$12,000; B. Wehrfritz, \$1,500.

BILLS OF SALE—ONTARIO.

Milton—J. R. Johnston to R. Burling, \$1,700; Owen Sound—W. H. Haines to E. H. Haines, \$3,000; Toronto—Havana Cigar Co. to A. Seiffert, \$2,000; Niagara Falls—C. A. Huggins to J. L. Dawson, \$1,067; Toronto—Lyman Bros. Co., Ltd., to H. W. Winter, \$1,050; Arnprior—W. E. Barnett to Susan Barnett, \$729; Toronto—V. P. Humphrey to J. A. Humphrey, \$2,100.

BILLS OF SALE—BRITISH COLUMBIA.

Victoria—A. Brechley, \$800; N. D. Macaulay, \$2,000; Vancouver—Margt. Unsworth, \$1,050.

BILLS OF SALE—NOVA SCOTIA.

Antigonish—Foster Bros., \$1,600.

—Grand Trunk Railway System — Earnings 1st to 7th May, 1900, \$391,383; 1899, \$362,297; increase, \$29,086. Chicago and Grand Trunk earnings omitted.

—Apple packers in New York State recently adopted a standard barrel which holds 7 per cent. less than that used throughout the Dominion. Petitions have been sent the Government to have the Canadian standard changed to correspond. The U.S. barrel holds 100 quarts dry measure.

—At the annual meeting of the grocers' section of the Board of Trade, Toronto, on the 4th inst., the following

officers were elected: President, J. I. Davidson; Vice-President, Hugh Blain; Executive Committee: W. A. Warren, W. Ince, jun., John Sloan, T. Kinnear, and F. W. Humphrey.

—Japanese immigrants are reported flowing into British Columbia at a rapid rate. A dispatch from Tacoma, Wash., farther south, states that the present importation of Japanese to Puget Sound has reach unprecedented figures and thousands more from the land of the Mikado are now afloat headed that way. The rush will end, it is thought, as suddenly as it began within the next

few days, when the demand for men in the canneries and the railroads is satisfied.

—The adoption of modern methods seems to follow in the wake of the modern bullet and shell of battle. Advices from Madrid, Spain, state that the Government has authorized by royal decree the usage of typewriting machines in all Government office work and that the decree will create an extensive demand in the Peninsula for such machines. This step on the part of the Government, it is expected, will also tend to increase the private demand for

Beestons Globe Cycle Co., Ltd.,

BEESTONS,
THE PIONEER BRACKET.

Wolverhampton ENGLAND.

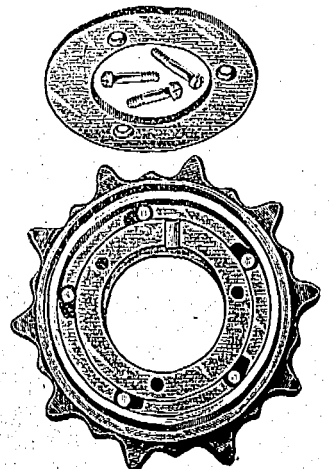
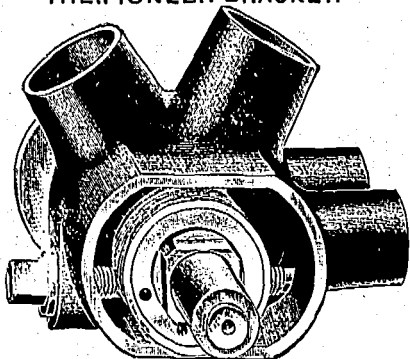
ESTABLISHED 1880.

Note our Improvements for Season 1900.

- A new bracket giving a perfect adjustment of your chain in twenty seconds.
- A free wheel perfect in action. It can be taken apart and replaced in two minutes.
- A back-peddelling-rim brake which acts at any point. It is free from objections, and perfectly safe. It has no peers.
- A new front fork of exceptional neatness and great strength, specially adapted for free wheels.

Lists on Application. Trade Supplied.

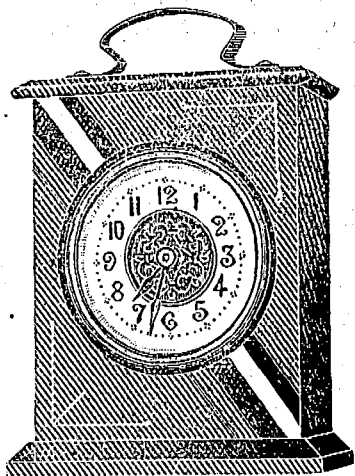
Put us to the Test.



ON ACTIVE SERVICE.

THE KHAKI CLOCK.

Covered in Regulation Khaki.



Made throughout in England.

ONE-HALF ACTUAL SIZE.

One-day lever Timepiece. Two-inch Ivory Dial.

IT SELLS TO THE PUBLIC AT \$1.50.

FOR LOWEST PRICES,
FOR ANY STYLE OR MAKE OF CLOCK,
WRITE TO:

A. MAYER & SON.

127 Aldersgate Street, - - - LONDON, E. C., Eng.
ESTABLISHED, 1867. Telegraphic Address, "ASCIO, LONDON."

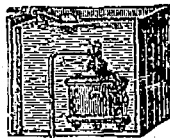
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Send your Trade Card at once for a copy of OUR NEW CATALOGUE of 100 PAGES of ILLUSTRATIONS. Mailed anywhere Free. Indents accepted direct, if accompanied with draft on London bankers; otherwise through merchant shippers.

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CISTERN FITTED WITH

PORTABLE



Typhoid and other Water-borne Diseases entirely prevented by the use of the



CISTERN AND DOMESTIC FILTERS

No. 8 or Large CISTERN FILTER.

MADE BY THE

CISTERN FILTER.

LONDON AND GENERAL WATER PURIFYING COMPANY,

(Limited)

No Families who value their Health should be without one

Patronised by H. M. the Queen and Royal Family, numerous Hospitals, Sanitary Institutions, etc.; also by the élite of the Medical Profession.

Testimonials from the Highest Authorities. Indents through Shippers only.

Full Particulars and Prices from Secretary, 157 Strand, London, Eng.

Clothing buyers visiting the Market will do well to give us a call.

LARGE ASSORTMENT,

→ Right Values.

H. VINEBERG & Co.,

25 St. Helen St., MONTREAL



By Special Royal Warrant appointed September, 1899, Bag Pipe Maker to Her Majesty the Queen. All Orders receive prompt attention. Price Lists on application to JOURNAL OF COMMERCE.

Gavin C. MacDougall,

(Late Pipe-Major DUNCAN MACDOUGALL)

BAGPIPE MAKER.

Bagpipes from 50s. to £50.

Chanters, Reeds, Bags, Ribbons, Cords and Tassels, &c. All Orders receive prompt attention. Price Lists on application to

Gavin C. MacDougall, Dunolly, Aberfeldy, Scotland.

typewriters in Spain.

—The work of repairing the bridge of the Ottawa Electric Railway Company adjoining the Government bridge leading to Hull is in the hands of the Dominion Bridge Company, Montreal. It is expected that within a few weeks connection will be made from McKay's mill to the Hull terminus.

—The largest consignment of gold bars delivered by the American Government for export from New York city for years, was made on the 9th inst. It was divided as follows, and left by the La Champagne for Havre; Goldman, Sachs and Co., \$1,250,000; Lazard Freres, \$600,000; National City Bank, \$500,000; Baring, Magoun and Co., \$500,000. Total, \$2,850,000.

—An Ottawa dispatch states that in the Railway Committee on the 10th inst., the Nipissing and James Bay Railway bill, giving an extension of time, was carried. The Quebec and Lake Huron Railway bill, granting a charter for a line from Quebec to the mouth of French river, was taken up, and reported in less than five minutes. There is a bonding privilege of \$30,000 per mile.

—The coal output of Nova Scotia will this year make a record. The Cape Breton mines, says the Halifax "Herald," are working to their full capacity. The Pictou mines are rushing, and in

Spring Hill a full force of men are raising every ton that can be got out with the facilities at their disposal. The Jiggins mines also were never so busy as now.

BUSINESS DIFFICULTIES.

—A demand of assignment has been made on Jean Baptiste Francis, alias Frank Murphy, theatrical manager and restaurateur, an absentee, for \$815.87, made up of two overdue promissory notes and a liquor account of \$202.

—Ernest B. Gallagher, men's furnishings, Kingston, Ont., assigned on the 5th inst., to H. Ansley, an employee with Macnee & Minnes, wholesale dry goods merchants. First meeting on Friday, May 18th. Mr. Gallagher commenced business three or four years ago. He had previously been a commercial traveller, and was supposed to have some money. He was energetic, full of tact and popular. He soon built up a good business and seemed to be making money. He had a fire which somewhat impaired his resources and also had the effect of injuring his trade. Too much attention to outside matters has also been a weakness. His liabilities are estimated at \$3,000, and assets nominally for the same amount. It is not yet known whether he will make an offer of settlement.

FINANCIAL.

Montreal, Thursday, 10th May, 1900.

The rapid advance of the Imperial troops towards Pretoria, accompanied with reports of disaffection among the Free Staters, is again promising to bring the war into prominence as a factor in the money market. Shipments of gold are reported to have been made from the Transvaal mines, and, it is reported, that protests have been made by several European powers against their destruction in the event of British troops being about to be in a position to seize or guard them. Were peace suddenly proclaimed there would be still a long continuance of expenditures on account of the war, but the end of them would be in sight and

Eastern Townships Bank.

ANNUAL MEETING.

Notice is hereby given that the ANNUAL GENERAL MEETING of the Shareholders of this Bank will be held in their Banking House in the City of Sherbrooke, on

Wednesday, 6th day of June next.

The chair will be taken at 2 o'clock p.m.

By order of the Board,

WM. FARWELL,
General Manager.
Sherbrooke, 5th May, 1900.

THE FIRTH CO., LIMITED,

CONTRACTORS TO THE WAR OFFICE AND THE ADMIRALTY,

Florence Mills, WARRINGTON, England,

MANUFACTURERS OF

IRON AND STEEL WIRE.

SPECIALITY—TINNED AND GALVANISED STEEL MATTRESS WIRE.

Bright, Tinned, Galvanised and Coppered Wire
— — — in Coils or Straight Lengths.

WOVEN WIRE MATTRESSES of Every Description.

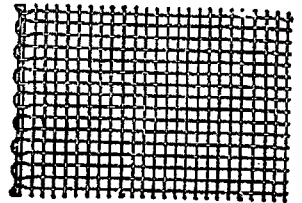
Specially Prepared

WIRE CLOTH or GAUZE For Screening or Stamp Battery Purposes

UPHOLSTERERS' SPRINGS, ETC.



TRADE MARK.



there would arise such a sense of relief as would have a booming effect on the security market. Shipments of gold made this week from New York have gone to Paris. The amount, \$2,300,000, is not large enough to have any material effect. An unusual feature was the gold being shipped in bars for the first time since July, 1897, the bars having been bought for shipment at a

price below gold coin. The Bank of France made advances free of interest while the gold was in transit, which seems to have turned the scale in favour of its bid. The expenditures of Americans in Paris during the Exhibition are expected to be far in excess of those in any previous year. Iron and steel are, however, exciting more interest than gold movements. The blast furnaces at Joliet, Ill., and entire plant have been shut down from over-production, on the other hand, iron works at Braddock, Pa., have been re-opened, but it is affirmed that contracts are out for the entire production of the rest of the year, so confidence is felt in prices keeping up. Railways generally are taking advantage of heavy receipts to enlarge and improve their rolling stock and equipments, which movements are consuming heavy quantities of iron and steel. This policy will have an excellent effect on their finances when traffic becomes less. The local stock market remains in a somewhat sickly state. A considerable amount of Pacific has been sold at 94 1/4 to 94 3/8. Electric also has been in demand from 201 1/4 to 204, after reaching 204 it sagged to 201 1/2. A few Montreal St. have gone at from 251 to 253 1/2, Gas, 183; Toronto St., 97 to 97 3/4; Richelieu, 108; Merchants Bank, 162. Consols are quoted at 100 3-16. Local money rates remain as last week.

The following is a comparative table of stocks for week ending May 10th, supplied by Chas. Meredith & Co., Stock Brokers, Montreal:—

BANKS.	Shares Sold.	Highest.	Lowest.	Average same date Last Year.
Bank of Montreal	10	262	262	....
Bank of Toronto	5	243	242	245
Merchants Bank	57	162	160	172
Can. Bk. of Com.	135	150 1/2	150	....
MISCELLANEOUS.				
Can. Pacific	2014	96	94	97 1/2
Com. Cable Co.	301	108	166 1/4	185
Virtue Co.	55100	117	106 3/8	....
Payne	6400	121	115	385
Montreal Teleg.	12	164	164	178 1/2
Rich. & Ont.	150	109	106	111 3/4
M. S. R.	836	255	251	328
" new stock	134	241	240	324
Montreal Gas Co.	181	188 1/2	180	202 1/2
Royal Electric	2080	205	197 1/2	186
Toronto Ry.	974	98	96 1/2	117 3/8
Republ.	2250	105	100	130
Halifax Ry	25	94	94	....
War Eagle	3500	145	143	368
Merchant Cot.	20	133 1/2	133 1/4	....
Can. Col. Cotton Co	50	80	80	....
Mont. & Lond. xd	300	30	30	63 1/2
Dom. Cot. Mills	35	100	99 3/4	110
Twin City	25	63 3/8	63 3/8	70 3/4
Dom. Coal pfd.	35	117	117	118

Brazilian exchange for the week ending May 8th, is as follows:

May 2	8 3/8d
" 3	8 13 3/2d
" 4	....
" 5	8 7-16d
" 7	....
" 8	8 13 3/2d

El Padre Needles

10 cents.

Varsity,

5 cents.

The Best ←
→ CIGARS ←

that money, skill, and nearly half a century's experience can produce.

Made and Guaranteed by

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Telegraphic Address: "MAROQUIN, LONDON."

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MANUFACTURERS OF

• PATENT STEEL MUSIC WIRE, •

Bicycle Saddle Spring Wire, Chain Wire, Wire for Bicycle Spokes and Balls,Brass and Steel Pinion Wire, Wire for Machine Needles and Bars,Square, Oval, Centre, Hexagon Wires, &c., &c.Patent Steel Rope, Plough, Hawser Wires, etc. Best Round Cast Steel Wire ^{FOR TWIST} _{DRILLS.}

MILD CAST STEEL WIRE OF EVERY DESCRIPTION.

Dallam Wire Works, Warrington, England.

Telegraphic and Cable Addresses:—"DALLAM," WARRINGTON.

MONTREAL WHOLESALE MARKETS.

Montreal, May 10th, 1900.

The unseasonable weather which seems to remain with a persistency worthy of something brighter, has had a depressing effect on such lines as dry goods, millinery, shoes, clothing, fruits, etc. Frosts are reported from many points, but no real injury to growing crops is yet apparent. In values the market has been well sustained. An auction sale of Mediterranean fruit brought many outside buyers here this week. Prices were kept at a proportionately high figure and this is expected to rule throughout the season. Hardware has shown no further reductions. In groceries, molasses shows another advance owing to heavy U.S. purchases at Barbadoes, which has decreased the available supply. Matches are advanced owing to the recent fire. Wool shows a decline of 5 to 10 per cent. at the London sales.

BUTTER.—The situation has considerably improved, the market showing a firmer tendency under liberal inquiries, prices having advanced fully $\frac{1}{2}$ c on all grades. Finest creamery is worth $16\frac{1}{2}$ c to $17\frac{1}{2}$ c; Townships dairy, $15\frac{1}{2}$ c to 16c; Western dairy packed, 14c to $14\frac{1}{2}$ c; rolls, 13c to $13\frac{1}{2}$ c. The export demand brings in quite a number of orders. The backward season is felt considerably and even the late rain has not appeared to bring the necessary warm weather.

CEMENTS, FIREBRICKS, &c.—Arrivals for week ending May 9th, were: English cement, 1,950 brls.; Belgian and German, 11,677; firebricks, 255,000. There is a better movement in these goods, considerable cement being sold.

MAPLE PRODUCTS.—A steady demand causes the market to remain at a fixed price for both syrup and sugar. The former sells freely at 70c to 75c per gallon for wine measure, and 80c to 85c for imperial. In wood, $6\frac{3}{4}$ c to 7c lb.

CHEESE.—The market rules quiet and dull at the moment. Prices of finest range from $10\frac{1}{2}$ c to 11c, but it is difficult to get buyers at over $10\frac{1}{2}$ c. Considerable business has been done throughout the week. At Woodstock, Ont., on the 9th, eighteen factories offered 851 boxes, 321 colored and 530

white. No sales, ten cents offered for one lot.—Tweed, Ont., 9th. — Tweed cheese board met here to-night. Three hundred white cheese boarded. Sales: 50 at 10 5-16c 80 at $10\frac{1}{2}$ c; 105 at $10\frac{1}{4}$ c. Balance unsold. Board adjourned for one week.—Picton, Ont., 9th.—Eleven factories boarded 390 boxes colored and 67 white; $10\frac{1}{4}$ c bid. No sales.

DRUGS, CHEMICALS, BARKS, ETC.—These markets appear to be still subject to the usual advances and declines which have marked their movements for some time. Cocaine is again lower. Glycerine is keeping very firm. Quinine, after a slight drop, is again recovering its former value. Camphor is higher, English, German and American makers having all advanced prices. Dutch caraway seed is higher in the U.S. markets, showing an advance of fully 28 per cent. in the past year. Opium has declined 10c on powdered and 5c on natural.

DRY GOODS.—The past week has been unusually dull both for wholesale and retail trade, owing to the unseasonable weather. With snow in the air and only hope ahead people are not going to buy summer dry goods. If they have them in abundance they are blue over results, and if their stocks are light they will not replenish while they do not see any actual necessity. Staples are unchanged as to value.

Eggs.—More attention has been given this staple during the week and prices have become firmer. Sales are largely at $11\frac{1}{2}$ c to 12c for best grade. No. 2, 10c to $10\frac{1}{2}$ c. There has been a fair demand for some time for pickling stock through outside buyers, and this has served to lighten supplies. The prevailing backward weather will, in all probability, serve to advance prices should present demand continue.

FLOUR, FEED & MEAL.—The present movement of flour is not large. Prices are maintained at former figures but the absence of export business so far has allowed trade to seek local channels for sustenance. Country roads are still bad in many localities and this has not helped the output. Feed continues in request. There are no stocks visible at present. Hay is dearer, the backward season calling for more feeding throughout the country besides the effect produced by the late sales for war purposes in South Africa. Quo-

tations are: Flour—Winter wheat patents, \$3.70 to \$3.85; straight rollers, \$3.30 to \$3.40, in bags, \$1.60 to \$1.65. Manitoba patents, \$3.90; strong bakers, \$3.60. Manitoba bran, bulk, \$16.00; shorts, 18.00; mouille, \$20 to \$24.00; per ton; oatmeal, \$3.30 to \$3.35, and \$1.60 to \$1.65 per bag; baled hay, No. 1, \$9.50 to \$10; No. 2, \$8.25 to \$9; clover and mixed, \$7 to \$7.50. Best timothy hay in bulk is held at \$8. 75 to \$9 per load, averaging 1,500 lbs.

GREEN FRUITS.—The auction sale of lemons and oranges per steamer Jacona in this city on the 8th inst., brought buyers from many U.S. centres as well as from all parts of the Dominion. The principal Toronto buyers were: McWilliam & Everist, Clemes Bros., Husband Bros., F. J. White of F. J. White & Co., Chas. Kimpston and the head of the Dawson Commission Co. The heaviest Montreal buyers were: Frank Hart, of Hart & Tuckwell; and Richard Barry, of John Barry & Sons. Other Montreal buyers were J. J. Vipond, Vipond & McBride, T. S. Vipond, O. & E. Hart, Vipond & Peterson, J. R. Clogg & Co., John Caldwell, Irwin Harris, Bell, King & McLaren. The heavier buyers among the New York men were Thos. Hulbert, C. A. Forster; R. A. Tucker, Robert Dixon, E. Andrews, jr., and John Lumsdon. The general impression that these goods will continue dear throughout the season caused active bidding and considerably higher prices were obtained than at first sale a year ago. A shortage of fully 50,000 boxes lemons is shown for the season so far. The Endeavorer, the second vessel from the Mediterranean, to arrive at this port, is now here, but the date of sale has not yet been announced. This vessel brought 23,500 boxes lemons, from Messina, 4,400 boxes lemons from Palermo, 800 boxes of oranges and 5,200 half boxes of oranges from Messina, and 4,700 boxes, and 1,000 half boxes of oranges from Sorrento. Quotations are: California navel oranges, \$3 to \$4; Jamaica oranges, \$5.50 to \$6.00; seedlings, \$2.50 to \$3; Valencia oranges, 420's, \$5.25 to \$5.50; 714's, \$6 to \$6.25; large sizes, \$6.25 to \$6.50; oranges, ovals, boxes, \$4.50; do. half boxes, \$3.00; do. Messinas, \$3.50 to \$4.00; do. Messinas, half boxes, \$3.25; do. half boxes, bloods, \$3.00 to \$3.50; lemons, \$3.00 to \$3.50; bananas, \$1.40 to \$2.25 per bunch; pineapples, 15c to 25c each; tomatoes, \$4.25 to \$4.50 crate; grape fruit, \$4.50 to \$5.00 box; tangerines, \$5 per half box; apples, \$4 to \$5 per brl. for No. 1; coconuts, \$2.50 per 100; Spanish onions, in crates, 70c to 80c; California celery, \$4.75 to \$8.00; strawberries, 25c to 30c;

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cucumbers, \$1.75 per doz.; mushrooms, 75c to 80c lb.; Bermuda onions, \$2.75 per crate; cauliflower, per doz., \$3.00; California pears, E. Beurre, \$4.25 per box; asparagus, \$4.50 to \$5 dozen.

GROCERIES.—The advance on sugars noted last week has been maintained. Interest is being shown in molasses which has again advanced at point of production. Arrivals here in June will cost laid down at least 40c. This advance has been largely caused by heavy purchases at the island for the United States. The New Orleans crop on which U.S. dealers have hitherto relied is this season 70 per cent. short and this has driven them to seek the Barbadoes market. Canada has each year been taking two-thirds of the Barbadoes crop, but the U.S. purchases, which were made at an advanced figure, will not admit of this amount being secured the present season. Matches have advanced considerably owing to the shortage created by the Hull fire. These makes are all one price for the present. \$1.20 per gross, single, and \$4 in 5 gross lots. Diamond Jubilee brand sells at \$4.50. Walkerville make will be on the market this week, and will sell at \$1.70 to \$1.85 for single gross boxes of full 200 count. Old stock canned goods in very light supply, there is practically no corn on the market.

GREEN HIDES.—Nothing new to relate here. Prices remain on the basis of 9c for No. 1. Lambskins and clips 15c. Trade dull. Both the New York and Chicago markets were dull and stocks accumulating. Holders, however, were unwilling to make concessions, preferring to await events.

HARDWARE & METALS.—The situation presents no new features since the reduction noted a week ago. Trade in hardware continues good, though a slight falling off is apparent in nails owing to the expectation, which gained some ground, that prices might decline further. London cables show an advance of 6s 6d on pig tin with prices firmly held. Pig lead is lower and copper is also quoted lower in New York. There is little movement in iron or steel, and the tendency is towards a decline.

LEATHER & SHOES.—Locally the situation reveals little to excite comment. Leather is moving across the water, where the demand keeps up well. Prices are unchanged although there is an effort to procure black leathers at a decline. A leading Montreal manufacturer reports trade much more satisfactory than during last season despite

STOCKS AND BONDS.

NAME.	Par Value.	Capital Subscribed.	Capital paid-up.	Rest.	Div. last 6 Ms	Dates of Dividends.	Per Cent Price May 10 (Bid)	Cash value per S.
British North Am.....	243	4,866,666	4,866,666	1,591,000	2 1/2	Apr. Oct	147 1/2	147 50
Can. Bank of Commerce	60	6,000,000	6,000,000	1,000,000	3 1/2	June Dec	105	42 00
Commercial, Windsor..	40	500,000	350,000	80,000	3	.....	266	133 01
Dominion	50	1,737,830	1,676,880	1,500,000	3 1/2	May	156	73 00
Eastern Townships.....	50	1,482,700	1,500,000	850,000	3 1/2	Jan July	158	79 00
Halifax Banking Co.....	20	500,000	500,000	400,000	3 1/2	Feb. Aug	190	100 00
Hamilton	100	1,787,800	1,675,180	1,116,212	4	June Dec	152	152 00
Bochelega	100	1,500,000	1,495,830	585,000	3 1/2	June Dec	218	218 00
Imperial	100	2,483,700	2,407,213	1,564,692	4 1/2	June Dec	160	160 00
Jacques Cartier.....	25	500,000	500,000	2,600,000	3 1/2	June Dec	190	185 00
Merchants' Can.....	100	2,000,000	2,000,000	1,703,700	3 1/2	Feb. Aug	260	550 00
Merchants' Halifax	100	2,000,000	1,987,240	1,625,000	4 1/2	Oct	90	27 00
Molsons	50	2,400,150	2,385,935	1,625,000	5	April	260	550 00
Montreal	200	12,000,000	12,000,000	6,000,000	3	June Dec	150	75 00
Nationale	30	1,200,000	1,200,000	150,000	3	Jan Nov	300	300 00
New Brunswick.....	100	500,000	500,000	700,000	4 1/2	Feb. Aug	137 1/2	127 50
Nova Scotia.....	100	1,803,230	1,760,900	2,163,570	3 1/2	June Dec	190	190 00
Ontario.....	100	1,000,000	1,000,000	140,000	3	Jan	250	375 00
Ottawa.....	100	1,994,900	1,763,230	1,427,437	4 1/2	June Dec	125	125 00
People's of N. B.....	150	180,000	180,000	700,000	3	June Dec	233 1/2	238 00
Quebec.....	100	2,500,000	2,500,000	600,000	4	April	114 1/2	114 50
St. Stephen's.....	100	200,000	200,000	45,000	2 1/2	June Dec	123	61 00
Standard	50	1,000,000	1,000,000	600,000	4	April	.....	.....
Toronto	100	2,000,000	2,000,000	1,300,000	3	June Dec	177	177 00
Traders	100	1,000,000	1,000,000	70,000	3	June Dec	90	90 00
Union (Halifax)	50	500,000	500,000	250,000	3	Mch	.....	.....
Union of Canada	100	2,000,000	2,000,000	450,000	3 1/2	June Dec	110	110 00
Western	100	500,000	385,239	125,000	3 1/2	April	140	14 00
Agri. Sav. and Loan Co.....	50	630,000	629,544	160,000	3	Jan July	177	177 00
Bell Telephone Co.....	100	2,188,000	2,188,000	910,000	4 1/2	Jan	90	90 00
Brit. Can. Loan & Inv. Co..	100	1,937,900	398,431	120,000	3 1/2	Jan July	75	75 00
Brit. Mortg. Loan Co.....	100	450,000	316,504	100,000	3	July	85	85 00
Can. Colored Cot. Mills Co..	100	2,700,000	2,700,000	.....	.....	Oct	113	56 50
Can. Landed & Nat'l Inv't Co.	100	2,008,000	1,004,000	350,000	3	Jan July	114	57 00
Can. Perm. Loan and Sav... 50	50	5,000,000	2,600,000	1,200,000	3	Jan July	135	135 00
Can. Sav. & Loan Co..... 50	50	760,000	760,000	220,000	3 1/2	June Dec	75	37 50
Central Can. Loan & Sav. Co	100	2,500,000	1,250,000	385,000	3	Jan July	123	64 00
Dominion Sav. and Inv. Co. 50	50	1,000,000	334,200	20,000	2 1/2	July Dec	99	99 00
Dominion Telegraph Co.... 100	100	1,000,000	1,000,000	.....	1 1/2	Jan	110	110 00
Dominion Cotton Mills Co.. 100	100	3,000,000	3,000,000	300,000	3	June Dec	140	14 00
Freshold Loan and Sav. Co. 100	100	3,221,500	1,319,100	300,000	3	Jan July	177	88 50
Hamilton Prov. and Loan... 100	100	1,500,000	1,100,000	345,824	3	Jan July	95	95 00
Home Sav. and Loan Co.... 10	10	2,000,000	200,000	750,000	4 1/2	Jan July	112	58 50
Huron & Erie Loan & Sav. Co	50	3,000,000	1,400,000	750,000	3	Jan July	60	80 00
Imperial Loan and Inv. Co.. 100	100	840,000	720,647	160,000	3	Jan July	107	63 50
Landed Banking and Loan.. 100	100	700,000	638,098	160,000	3	Jan July	96	96 00
Lond. & Can. Loan and Ag. 50	50	5,000,000	700,000	210,000	4	Mch	45	45 00
London Loan Co.....	50	679,700	661,850	61,000	3	Jan July	65 1/2	65 00
Lond. and Ont. Inv. Co..... 100	100	2,750,000	559,000	160,000	3 1/2	Jan July	181	72 40
Manitoba & North-W. L'n Co	100	1,500,000	375,000	51,000	2	Jan	251 1/2	251 50
Montreal Telegraph Co..... 40	40	2,000,000	2,000,000	.....	5	April	141 1/2	141 60
Montreal Gas Co.....	40	2,500,000	2,997,916	.....	2 1/2	Feb. *	135	135 00
Montreal Street Ry. Co..... 100	100	5,000,000	5,000,000	334,247	4	Mch.	140	35 00
Montreal Cotton Co.....	50	1,400,000	1,400,000	600,000	3 1/2	Feb. Aug	122	61 00
Merchants M'g Co.....	25	600,000	600,000	300,000	3	Jan July	25	12 50
Montreal Loan and Mortg... 25	25	500,000	500,000	150,000	3	Jan July	63	31 50
Ont. Indus. Loan and Inv... 100	100	466,800	314,356	615,000	3	Jan July	105	105 00
Ont. Loan and Deb. Co..... 50	50	2,000,000	1,200,000	40,000	3	Jan July	139 1/2	139 50
People's Loan and Dep. Co. 50	50	600,000	600,000	50,000	3	Jan July	70	70 00
Real Est. Loan Co.....	40	578,540	373,720	50,000	3	Jan July	94	94 00
Titchellon and Ont. Nav. Co. 100	100	1,350,000	1,350,000	250,000	.....	.....	98	49 00
The Royal Electric Co..... 100	100	1,500,000	1,500,000	232,383	.....	.....	105	105 00
Toronto Electric Light Co.. 100	100	500,000	.....	20,000	.....	.....	.....	.....
Toronto Mortgage Co..... 100	100	1,445,860	724,540	250,000	2 1/2	Jan.	.....	.....
Toronto Street Railway..... 100	100	6,000,000	6,000,000	770,000	3	June Dec	.....	.....
Western Can. Loan and Sav. 50	50	3,000,000	1,500,000	200,000	3 1/2	June Dec	.....	.....
Windsor Hotel.....	50	2,201,200	561,721	52,000

* Paying quarterly dividends.

Telegraphic Address: "COOPER, SHEFFIELD."

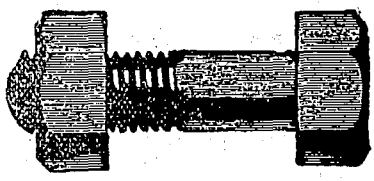
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Bolts, Nuts, & Rivets.

the fact that certain small concerns have been striving for trade by underselling profitable prices, which usually has but one final result. U.S. trade shows a falling off owing to manufacturers and jobbers having their wants pretty well supplied.

PAINTS & OILS.—Paints are firm under a good demand and high prices for component parts. Linseed oil is worth 80c for raw and 83c for boiled. Turpentine has declined to 73c. A sharp advance is expected for linseed as the English price today is more than it can be laid down for in Canada. Consequently another advance is looked for all along the line.

PROVISIONS.—Prices of meats have not been changed during the week, a steady trade has been done at former figures, but toward the close an easier feeling

developed in mess pork, and prices were not met with the same freedom. A decline of 6d. in the Liverpool market on short cut brought this about. Hams and bacon are steady at unchanged prices. Lard is dull and prices weak. Quotations are:—Heavy Canadian short cut mess pork, \$18 to \$18.50; short back, \$17.00 to \$17.50; selected heavy short cut mess pork, boneless, special quality, \$19.00 to \$19.50; and heavy mess pork, long cut, \$17 to \$17.50; pure Canadian lard, 9½c to 10½c per lb.; and compound refined, 7c to 8c per lb. Hams, 12c to 14c, and bacon, 11½c to 13½c per lb.

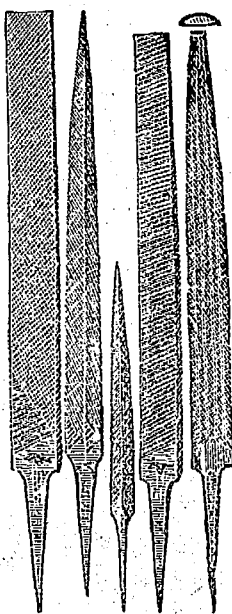
Wool.—The opening of the London sales on the 8th inst., showed a decline of 5 to 10 per cent. from the last closing sales. There were many buyers but they all appeared to be inspired with the one idea: that holding back a

little would cause the price to yield. The offerings, which were mostly taken by the home trade, were principally inferior quality, and the idea seems to prevail that the better grades will be more fully sustained. The offerings on the 9th numbered 9,873 bales, a better selection. Competition was more active, but prices showed no improvement. The continent was an active buyer, but the home trade secured the bulk of the offerings. American purchases were small. Greasy crossbreds were in good demand. Following are the sales in detail: New South Wales—2,400 bales; scoured, 7d to 1s to 10d; greasy, 5½d to 1s 1d. Queensland—500 bales; scoured, 1s to 2d to 1s 8½d; greasy, 9d to 10d. Victoria—1,900 bales; scoured, 9d to 1s 10d; greasy, 2d to 1s. South Australia—400 bales; scoured, 9½d to 1s 1½d; greasy, 5½d to 10d. West Australia—400 bales; scoured,

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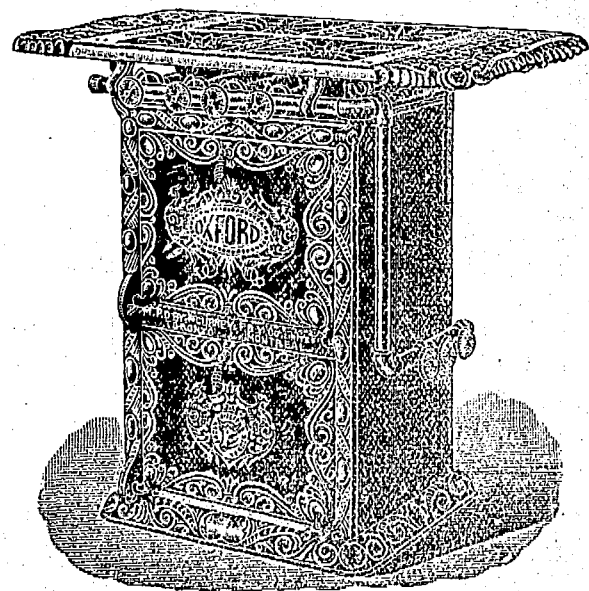
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6½d to 1s; greasy, 4d to 9½d. New Zealand—3,000 bales; scoured, 8d to 1s 7½d; greasy, 3¾d to 10½d. Cape of Good Hope and Natal—400 bales; scoured, 8d to 1s 9½d; greasy, 6½d to 9d. Leading manufacturers in Montreal think the market will recover, as fine wools are scarce. Importers are not pushing sales, being content to await further. There is little business doing. Capes are held at 20c to 23s, and Natsals at 25c to 26c. No Canadian or North west wool on the market yet. Old fleece would sell here for 20c to 21c. Regarding the recent change in the tariff, leading heavier and wool goods manu-

facturers feel they are not sufficiently protected. English mills, they claim, run on separate lines for certain goods, which, together with cheaper help, will permit them to now undersell Canadian production where one mill must do so many different lines.

call loans 5½ to 6 per cent. Stocks were irregular this week, with bank shares generally firm. Latest sales:—Bank of Commerce 151, Imperial 219, Dominion 267, Cable 166, Gen. Electric 166, Toronto Electric 129½, C.P.R. 94½, Western Assurance 147, London and Canadian Loan 61, Can. Per. & W.C. 113, Toronto Ry. 96½.

TORONTO WHOLESALE TRADE.

(Revised by Telegraph.)

Toronto, May 10th, 1900.

Business has been moderately active during the week, and the outlook is favorable. In dry goods the volume of trade was comparatively large, and prices well maintained. Manufacturers report activity, the demand being good for cotons and woollens. The metal market is unsettled, with steel and wire goods and iron weaker. Groceries in fair demand with prices firm. Leather is more active, with good demand from boot and shoe manufacturers. Money in demand and firm, discounts being 6 to 6½ per cent. and

Butter, &c.—The supplies of butter dairy jobs at 14c to 14½c, and inferior dairy jobs at 14c to 14½c, and inferior to medium at 10c to 12c. Creamery sells at 17c to 18c for tub and at 19c to 20c for choice rolls. Cheese is easier at 11½c for new and at 12½c for old in a jobbing way. Eggs steady at 12c per dozen in case lots.

Dressed Hogs.—Offerings are small, and prices steady. Small lots of choice bring \$7.25 to \$7.50.

Flour and Grain.—The flour market is quiet, with little or no change in prices. Straight rollers in barrels are quoted at \$2.75 to \$2.80 west, and choice grades at \$3. Manitoba patents unchanged at \$4 to \$4.10, and strong bak-

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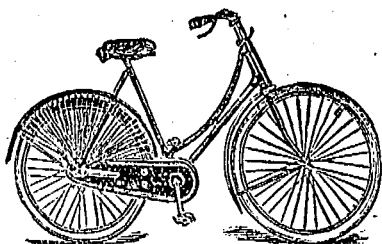
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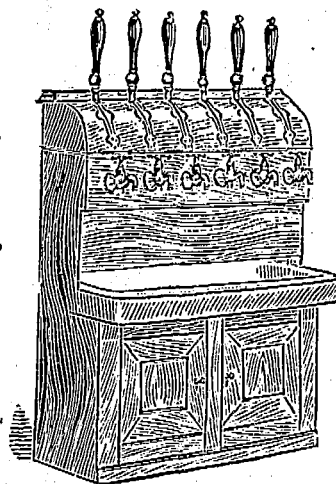
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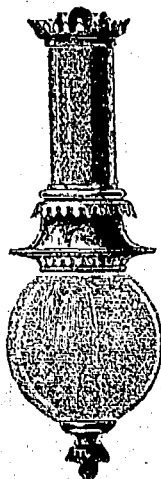
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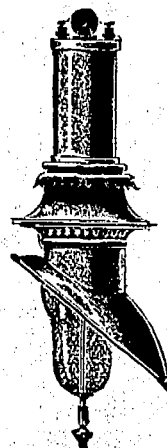
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ABSTRACT FOR THE YEAR 1899—FIRE INSURANCE IN CANADA.

	Net cash received for Premiums	Re-insurance, return Premiums, &c.	Gross cash received for premiums	Gross amt. of policies, new and renewed.	Net amt. at risk to date.	Net amt. of losses incurred during the year.	Net amt. paid for losses.	Unsett'd Claims	
								Not resisted	Resisted
	\$	\$	\$	\$	\$	\$	\$	\$	5\$
<i>Canadian Companies :</i>									
British America.....	347,188	96,207	443,395	31,619,429	37,300,594	151,511	162,873	16,891	3,659
Canadian Fire.....	79,662	37,799	117,461	6,773,243	5,809,791	19,290	19,540	None.	None.
London Mutual.....	197,778	8,254	206,032	20,724,400	52,314,753	129,195	120,542	17,695	4,840
Mercantile.....	69,698	8,640	78,338	6,412,280	9,828,390	30,411	34,293	44*	None.
Quebec.....	103,431	40,426	143,857	10,423,624	11,993,685	102,218	104,916	3,052	2,500
Victoria-Montreal.....	41,853	20,287	62,140	5,847,903	3,420,439	12,737	3,137	4,000	None.
Western.....	364,251	209,906	574,157	48,708,316	49,625,207	184,525	186,800	23,403	760
Totals for 1899.....	1,203,861	421,519	1,625,380	130,509,195	169,792,359	628,887	637,101	66,084	11,749
Totals for 1898.....	1,121,927	321,442	1,443,369	111,006,221	159,927,706	619,510	587,705	84,476	7,200
<i>British Companies :</i>									
Alliance.....	184,326	25,648	209,974	18,967,096	23,571,532	82,307	106,732	1,747	None.
*Atlas.....	150,169	17,718	167,877	12,965,107	15,380,711	90,494	107,556	4,534	None.
Caledonian.....	209,222	25,401	234,623	20,394,730	25,801,257	102,743	144,355	7,000	11,000
Commercial Union.....	343,393	61,675	405,068	32,604,354	41,120,690	252,328	287,260	13,522	None.
Guardian.....	320,833	43,182	364,015	29,647,249	38,337,294	176,794	216,100	15,223	None.
Imperial.....	275,460	29,909	305,369	23,656,690	29,435,110	164,077	199,057	12,732	None.
Lancashire.....	330,996	35,255	366,255	28,335,861	31,940,343	192,508	243,329	6,350	3,500
Law Union and Crown.....	26,859	9,329	36,188	3,135,969	1,946,872	3,535	3,535	None.	None.
Liverpool and London and Globe.....	349,264	36,324	386,088	33,309,313	52,043,251	254,288	280,400	6,177	2,000
London and Lancashire.....	207,555	25,084	232,639	18,342,814	23,944,342	93,872	106,307	12,925	None.
London Assurance.....	131,420	26,959	158,379	15,658,150	17,904,544	58,334	77,269	3,310	None.
Manchester.....	219,727	37,934	257,661	20,129,689	23,080,301	141,186	147,384	9,168	5,000
*National of Ireland.....	150,159	17,718	167,877	12,965,107	15,380,711	90,494	107,556	4,534	None.
North British.....	450,855	54,026	504,881	43,290,331	58,913,242	295,961	345,245	8,589	873
Northern.....	258,003	23,148	281,156	23,003,403	23,476,565	131,762	158,568	3,751	None.
Norwich Union.....	279,969	33,561	313,531	23,573,530	30,145,318	174,481	171,356	16,622	4,071
Phoenix, of London.....	502,604	83,351	585,955	42,375,029	47,754,881	258,766	315,077	13,790	None.
Royal.....	618,986	76,910	695,896	61,911,035	81,145,167	362,533	416,676	22,574	390
Scottish Union and National.....	135,417	28,993	164,410	17,853,959	21,999,279	94,698	106,630	10,345	2,000
Sun Insurance Office.....	177,679	27,613	205,292	15,478,790	18,224,663	125,895	144,113	11,539	None.
Union Assurance.....	238,232	35,244	273,476	26,373,131	28,338,927	171,087	175,213	10,619	4,725
Totals for 1899.....	5,656,118	755,986	6,412,104	524,980,343	654,890,000	3,323,143	3,863,933	195,231	33,559
Totals for 1898.....	5,223,345	651,654	5,874,999	481,404,453	629,768,638	4,132,745	3,557,122	766,532	44,123
<i>American Companies :</i>									
Etna Fire.....	175,643	21,123	196,771	15,984,613	19,704,209	111,899	106,455	6,110	None.
American Fire.....	33,216	10,197	43,413	3,921,259	2,404,590	6,457	5,207	250	1,000
Connecticut Fire.....	67,215	7,849	65,064	5,223,786	5,524,495	34,417	38,774	1,930	None.
Hartford.....	185,304	17,916	203,220	16,416,337	19,032,235	96,910	111,647	8,197	None.
Insurance Company of North America.....	122,925	23,881	146,806	13,360,126	13,162,396	66,779	77,244	447	5,000
Phoenix of Brooklyn.....	77,288	9,559	86,847	7,426,301	7,968,447	42,910	46,329	170	None.
Phoenix of Hartford.....	112,557	25,911	137,678	10,797,592	13,430,342	88,414	106,457	1,550	None.
Queen of America.....	303,421	41,994	345,415	27,636,947	30,910,095	167,371	185,612	4,295	3,655
Totals for 1899.....	1,068,099	157,615	1,225,714	100,767,561	112,186,809	615,157	677,725	22,949	9,655
Totals for 1898.....	1,004,859	121,739	1,126,598	88,750,015	101,697,763	713,063	639,660	93,517	7,603

RECAPITULATION.

Canadian Companies.....	1,203,861	421,519	1,625,380	130,509,195	169,792,359	628,887	637,101	66,084	11,749
British Companies.....	5,656,118	755,986	6,411,608	524,980,343	654,890,000	3,323,143	3,863,933	195,231	33,559
American Companies.....	1,068,099	157,615	1,225,714	100,767,561	112,186,809	615,157	677,725	22,949	9,655
Totals for 1899.....	7,928,078	1,335,120	9,262,698	756,257,099	936,869,168	4,567,187	5,178,759	284,264	45,963
Totals for 1898.....	7,350,131	1,094,835	8,444,966	681,160,689	895,394,107	5,466,218	4,784,487	944,525	58,926

* These two Companies being under the same management their business is divided between them.

ers \$3.65. Bran is easier at \$14 to \$14.50, west and shorts at \$15 to \$16. Oatmeal dull at \$3.20 to \$3.30 in ear lots. Wheat quiet and steady; white and red 65c to 66c north and west, and spring 66c to 67c east. Goose, 71c to 72c low freights. No. 1 Manitoba hard is quoted at 77½c to 78c Toronto and west, and at 73½c to 74c Owen Sound. Barley dull and prices nominal. Oats, steady, white selling at 28½c east and at 27½c west; mixed, 26½c to 27½c west. Peas dull at 62c east and at 61c west. Rye quiet at 52c to 53c outside. Buckwheat is quoted at 51c to 52c. Corn easier, with Canadian at 44½c here, and at 39c west, and American 46c on track here.

Groceries.—Trade fair, with prices steady. Sugars are firm at \$4.73 for granulated, and at \$3.93. to \$4.35 for yellows. Dried fruits are unchanged. Valencia raisins, layers, 7½c to 8c. Provincial currants, 4½c to 5c. Filigras, 5c to 5½c. Coffees, unchang-

ed, at 10c to 14c for Rios, and at 23c to 25c for Mocha. Canned goods steady; tomatoes, 95c to \$1; peas, 75c to 90c; corn, \$1.10 to \$1.15. Teas, quiet, with prices steady.

Hardware & Metals.—Business is fair. Wire nails are lower at \$3.20 per keg. Galvanized wire, 27½c to 45c per 100 lbs. lower. Smooth steel wire, 25c per 100 lbs. lower. Iron is unsettled. Good demand for building materials.

Hides and Skins.—The hide market is steady. Cured cows 9c and steers 10c. Green unchanged at 8½c for No. 1 and 7½c for No. 2 cows. Calfskins bring 10c for No. 1 and 9c for No. 2. Sheepskins, \$1.25 to \$1.40, and lambskins, 15c to 20c.

Live Stock.—Receipts of cattle large this week and prices firm, there being a good export demand. The best shippers sold at 4½c to 5c per lb., and ordinary at 4¼c to 4½c per lb. Choice butchers' cattle bring 4c to 4½c lb., and medium 3½c to 3¾c. Stockers,

3½c to 3¾c. Sheep, 4c to 4½c per lb. for choice ewes. Lambs, 5c to 6½c per lb. Hogs unchanged, the best bacon lots bringing 6½c per lb., light fats, 5½c to 5¾c, and heavy, 5c to 5½c per pound.

Provisions.—Cured meats in fair demand and prices firm. Mess pork, \$16.00 to \$16.50, and short cut, \$17.00 to \$17.50. Bacon firm at 8¼c to 8½c for large lots of long clear and at 8½c to 9c for small lots. Rolls, 9c to 9½c. Hams, smoked, 12c to 13c. Lard is firm at 8½c to 9½c, according to package. Dried apples, 5½c to 6c. Potatoes, 35c to 37c per bag. Hops are dull at 14c to 15c. Beans, \$1.25 for common and \$1.70 to \$1.75 for hand-picked.

Wool.—The offerings are small, but in a week or two they will increase considerably. Unwashed brings 11c and washed fleece 16c to 18c. Pulled surps, 19c and extras 21c to 22c.

ISSUE OF
\$200,000 OF STOCK AT PAR

FULLY PAID AND NON-ASSESSABLE

VICTORIA-MONTREAL FIRE INSURANCE CO.

HEAD OFFICE, 183 ST. JAMES ST., MONTREAL.

(Incorporated by Special Act of the Parliament of Canada)

Authorized Capital - \$1,000,000.00

IN 10,000 SHARES OF \$100 EACH.

The necessary deposit having been made with the Insurance Department at Ottawa, this Company is licensed to do business throughout Canada.

There has already been subscribed \$650,000; \$150,000 is reserved for subscription outside of Canada; and the remaining \$200,000 is now offered at par to the Canadian public, to be paid in full, it having been decided by the Company to make its CASH CAPITAL \$1,000,000.00.

DIRECTORS:

- | | |
|--|---|
| PRESIDENT: Hon. WM. PUGSLEY, D.C.L., Q.C., M.P.P.,
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| VICE-PRESIDENT: H. J. BEEMER, Esq.,
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| VALENTINE P. SNYDER, Esq.,
President Western National Bank, New York. | |

SOLICITORS:

- | | |
|--------------------------------------|--|
| Messrs. HATTON & McLENNAN, Montreal. | Messrs. BARWICK, AYLESWORTH & WRIGHT, Toronto. |
|--------------------------------------|--|

Subscribers to this stock to the extent of five shares are entitled to a rebate of 20% on all premiums of insurance on their property placed in this company.

(CONTINUED ON NEXT PAGE.)

(CONTINUED FROM PAGE 1488.)

This Company commenced the business of fire insurance on May 15th, 1899, and has already received in premiums, after deducting all charges for re-insurances, rebates, etc., over \$160,000.00, upon which the loss ratio has been but nominal.

Its Shareholders consist of many of the most prominent and successful business men in the Dominion, and the Company is enjoying great advantages thereby, because of their influence and the business they control.

The premiums on Canadian business have always shown a regular and steady increase, as per the following table, covering the preceding ten years:

1890, - - -	\$5,836,071.00
1891, - - -	6,168,716.00
1892, - - -	6,512,827.00
1893, - - -	6,793,595.00
1894, - - -	6,711,360.00
1895, - - -	6,943,382.00
1896, - - -	7,075,850.00
1897, - - -	7,157,662.00
1898, - - -	7,349,606.00
1899, - - -	8,125,498.00

The success of the two principal Canadian Companies, the "Western" and the "British America" of Toronto, is well known, and their record for regularly paying substantial dividends, while at the same time increasing their assets, has kept the market values of their stocks far above par.

The market values of the stocks of the British Companies doing business in this country average over 800%; and the average of the American companies operating in Canada is 263%. The dividends paid

by the latter average 15.38%, while the average dividends of the English companies are even higher.

The assets in Canada of all the companies engaged in the business of fire insurance have increased during the past ten years, as follows:

Assets, December 31st, 1888, - - -	\$11,781,519.91
Assets, December 31st, 1898, - - -	20,634,785.30
Increase in ten years, \$	8,953,265.39

The total fire assets of these companies, (excluding the life assets of the corporations combining life with fire insurance) advanced during the same period by nearly \$50,000,000.00; and in addition to the acquisition of this enormous sum, large dividends have been regularly paid to the shareholders.

Owing to better fire protection appliances and water supply, superior construction buildings, and a more careful inspection thereof, the percentage of fires confined to the buildings in which they originated, as compared to the total number of fires, has within the past few years greatly increased. The danger of conflagrations has therefore been much lessened, and the chance of a large loss disturbing the average of the year's operations been rendered more remote.

The average loss ratio of all companies operating in Canada and the United States during the ten years ending December 31st, 1898, was 58.23% of the net premiums received; leaving, after deduction of the expenses, and without including the im-

mense sums received as interest upon investments, a large margin of profit.

The ratio of losses to premiums received in Canada for 1899 was the smallest for ten years, the average being 50.02%. The loss ratio of the "Victoria-Montreal" from May 15th, 1899, the date upon which the Company commenced business, to Dec. 31st, of the same year, was only 15.04%; while the loss ratio on its total premiums from the date of its starting business to the present time has not exceeded 15%; showing that every care has been exercised in the selection of its risks.

Strong corporations in every branch of industry have incomparable advantages over those of small calibre, and fire insurance offers no exception to the general rule.

With the large cash capital which the "Victoria-Montreal" will have, it will be in an unassailable position, and will be able to most successfully compete for business. By its ability to spread its risks over a wide area, which, with proper management, is the essence of the science of underwriting, and with its large income, it will necessarily, being entirely independent of local conditions, make a substantial profit year after year, with much greater ease and to a much greater extent than would be possible for a company operating upon a smaller scale.

The connections which the Company has been fortunate enough to make, are and will be to it of the greatest possible benefit. They will assist it to become one of the largest fire insurance companies of this continent, and enable it to reach a high place among the strongest financial institutions of Canada.

THE "Victoria-Montreal" will, so far as it is possible to do, abide by the rules and rates of the Canadian Fire Underwriters' Association, charging the same rates of premium as the companies belonging to the Board. But, as it wishes to have the remaining fifth of its capital held in the same way as the portion already subscribed for, not between a few capitalists, but among the solid property owners of the Dominion; and, as it desires to obtain as much as possible of the business of this class, which it has found to be of great value, it will give to each investor subscribing for five or more fully paid shares the same privilege that has been given to its present shareholders, by delivering to him an agreement to allow a rebate of 20% off the regular tariff rates, on all premiums of policies covering on his property to the extent of the full gross line, including reinsurance, which this Company can write thereon.

This privilege is to remain in force for a period of five years.

A property owner will thus see that, independently of the dividends to be paid on the shares, which there is every reason to believe will be large, and will alone amply repay the investment, the agreement referred to above will enable him to realize, in addition thereto, an amount equal to interest upon his shares at from TEN to TWENTY PER CENT. per annum.

With the advantages above enumerated;— a good business already established, the large and profitable field which is open for its operations, the influence of a superior class of Shareholders, conservatism and energy on the part of its directorate and management, and a strong financial position, it is believed that the shares of the "Victoria-Montreal" offer exceptionally good opportunities for investment, and that the results thereof will be highly satisfactory.

TERMS: 10% payable upon application; 15% upon allotment; 25% on July 1st; 25% on September 1st; and 25% on November 1st.

SUBSCRIPTION LISTS will be opened at 10 o'clock a.m., on Tuesday, May 8th, 1900, and will be closed at 3 o'clock p.m. on Friday, May 11th, 1900, or earlier, the right being reserved to reject any application.

SUBSCRIPTIONS for stock and remittances in payment thereof to be made by cheque, registered letter, post office order, or express order to the

TORONTO GENERAL TRUSTS CORPORATION,

Cor. Yonge & Colborne Sts., TORONTO, Ont.

Or to the **MONTREAL TRUST & DEPOSIT COMPANY,** (Registrar and Transfer Agent for Ontario and Western Provinces,)

MONTREAL TRUST & DEPOSIT COMPANY,

1707 Notre Dame Street, MONTREAL.

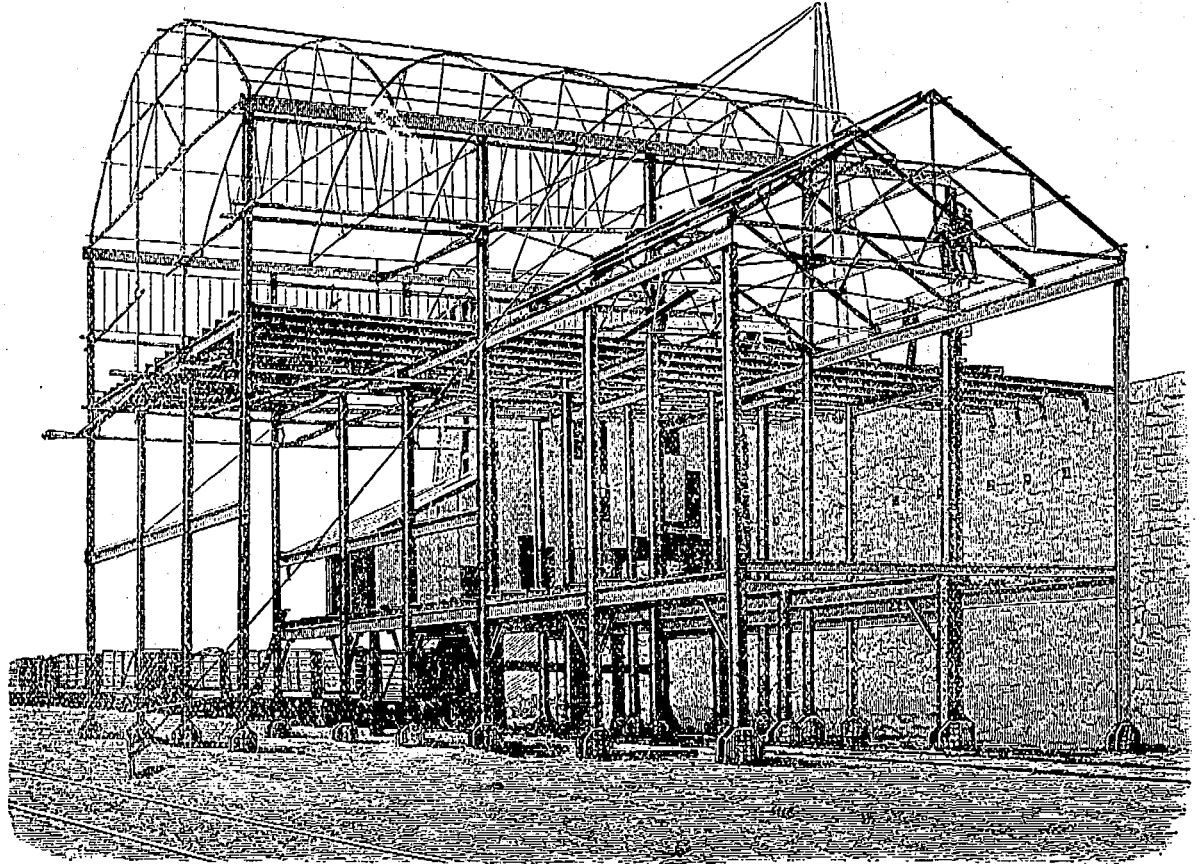
(Registrar and Transfer Agent for Quebec and Eastern Provinces)

TELEGRAPHIC ADDRESS ;—" Wire, Glasgow."

CONTRACTORS TO H. B. M. GOVERNMENT, F. O. B., GLASGOW.

G. B. SMITH & CO. Craighall Ironworks, Saracen Street, - - GLASGOW, Scotland.

MANUFACTURERS OF **COLLIERY BUILDINGS, BRIDGES, PIERS, STEEL ROOFS,**
 Iron and Steel Fireproof Flooring, Plate, Lattice, and Compound GIRDERS, Steel Roof Principals,
 Constructional Work of all kinds, Hay Sheds, Iron Fencing, Gates, Railing.



Ralston's Patent Dual-Canvas Target Apparatus.

—The Canada Flour Mills Company has been incorporated with a capital of \$650,000, the head office being at Halifax.

—A Chicago letter states that a direct line of steamers from that city to Liverpool will, doubtless, be the outcome of a number of projects now on foot. From present indications the ships will be Welland canal size, capable of carrying 75,000 bushels of wheat on a draft of fourteen feet.

—The Siegel-Cooper Company has been incorporated in New Jersey, U.S., with a capital of \$24,000,000. The new company will take over the New York and Chicago departmental stores of Siegel, Cooper & Co., on July 3rd, and continue the business on the profit-sharing plan with employees. The stores are among the largest of their kind on the continent, the Chicago store paying a rent of \$200,000 per year to Mr. L. Z. Leiter.

—A destructive disease is reported as prevalent in Nicaraguan coffee plantations. The disease is a fungus which attacks the leaf of the coffee tree and spreads with great rapidity. Comparatively few trees are actually destroyed, but they are completely deprived of their usefulness and can bear no fruit. The cause of the disease is a matter of conjecture, although the presence of myriads of small mosquitoes around infected trees has led many to the belief that the fungus is a spontaneous growth from the excretions of these insects. The Nicaraguan Government

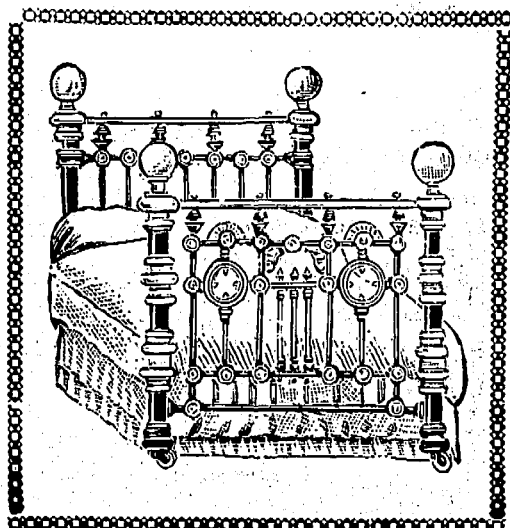
has taken measures to help the planters fight the disease.

—During last year no less than forty-four stock companies were formed in the mechanical line in Russia, with an aggregate capital of 49,655,000 roubles. In the metallurgical and mining industries fifteen new companies were started, whose combined capital amounts to 35,000,000 roubles. In textile industry thirty-three companies were formed, with 35,750,000 roubles capital. In the

chemical industry, 16 companies were formed, with 15,850,000 roubles. In the sugar industry twenty-five companies were formed, capitalized at 13,100,000 roubles. In electro-technical works seven companies were formed, with 8,900,000 roubles capital. In bridge construction works 27 companies were formed, with 17,000,000 roubles capital. Making a total of 363 new companies, of which fifty-three were foreign, with a total aggregate capital of 428,000,000 roubles.

Gold Medals:—Warrington, 1898- Manchester, 1905. Auckland (New Zealand), 1899.

...**The Mersey Bedstead Co., Ltd.,**
 Hafield Works Warrington, England.



Manufacturers of
 HIGH-CLASS

Bedsteads,

Cots, Folders.

&c.

OF EVERY DESCRIPTION
 IN BRASS AND IRON.

The Exhibits of this Company were awarded Gold Medals as above for excellence of design and workmanship.

Write for Pattern Book of Latest Design.

Telegraphic Addresses :
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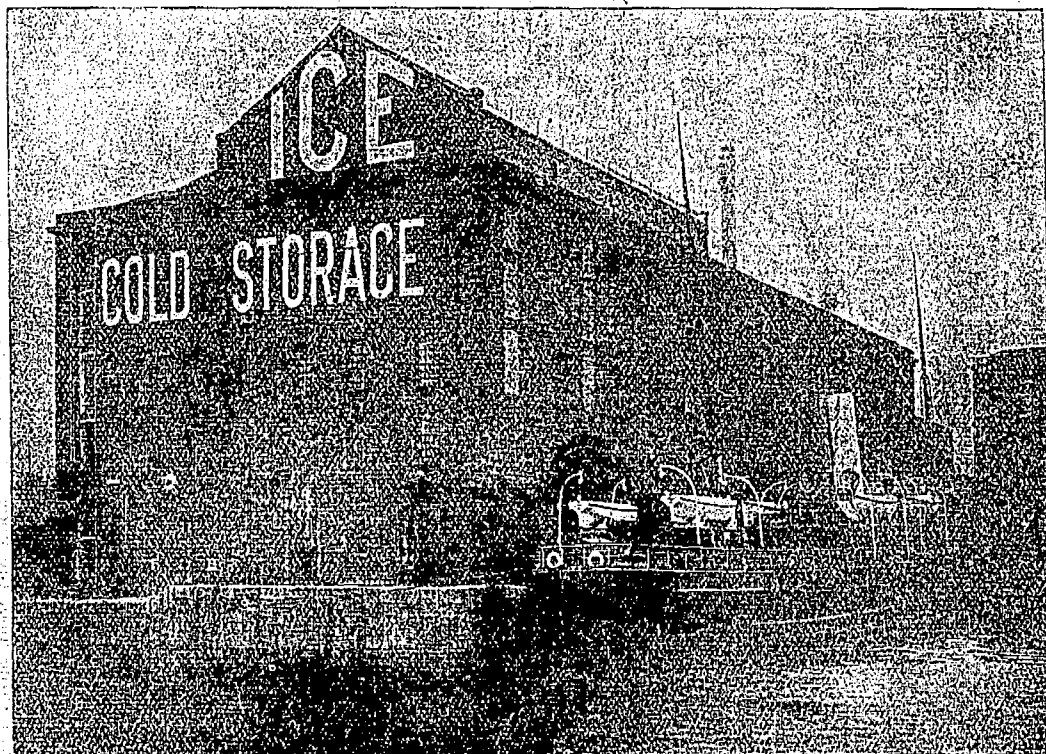
Codes Used, A. I., and A. B. C. (4th edition.)

J. & E. HALL'S

REFRIGERATING & ICE-MAKING MACHINES,

(Patent Dry Air Carbonic System.)

Over 1,250 Machines Supplied, of which 700 are fitted on board ship.



THE RIVERSIDE COLD STORAGE AND ICE COMPANY, LTD., LIVERPOOL.

Refrigerating plant manufactured and supplied by J. & E. HALL Limited. (Patent Carbonic Anhydride System.)

CAPACITY, 1,000,000 cubic feet of cold storage.

50 TONS OF ICE MADE PER DAY.

These machines are extremely simple. Use a material having no noxious or poisonous fumes. Being fitted with a safety valve, no neglect or ignorance can cause an accident.

OVER 100 MACHINES SUPPLIED FOR DAIRIES IN ENGLAND AND COLONIES.

☛ Fruit Cold Storage a speciality. ☚

J. & E. HALL'S

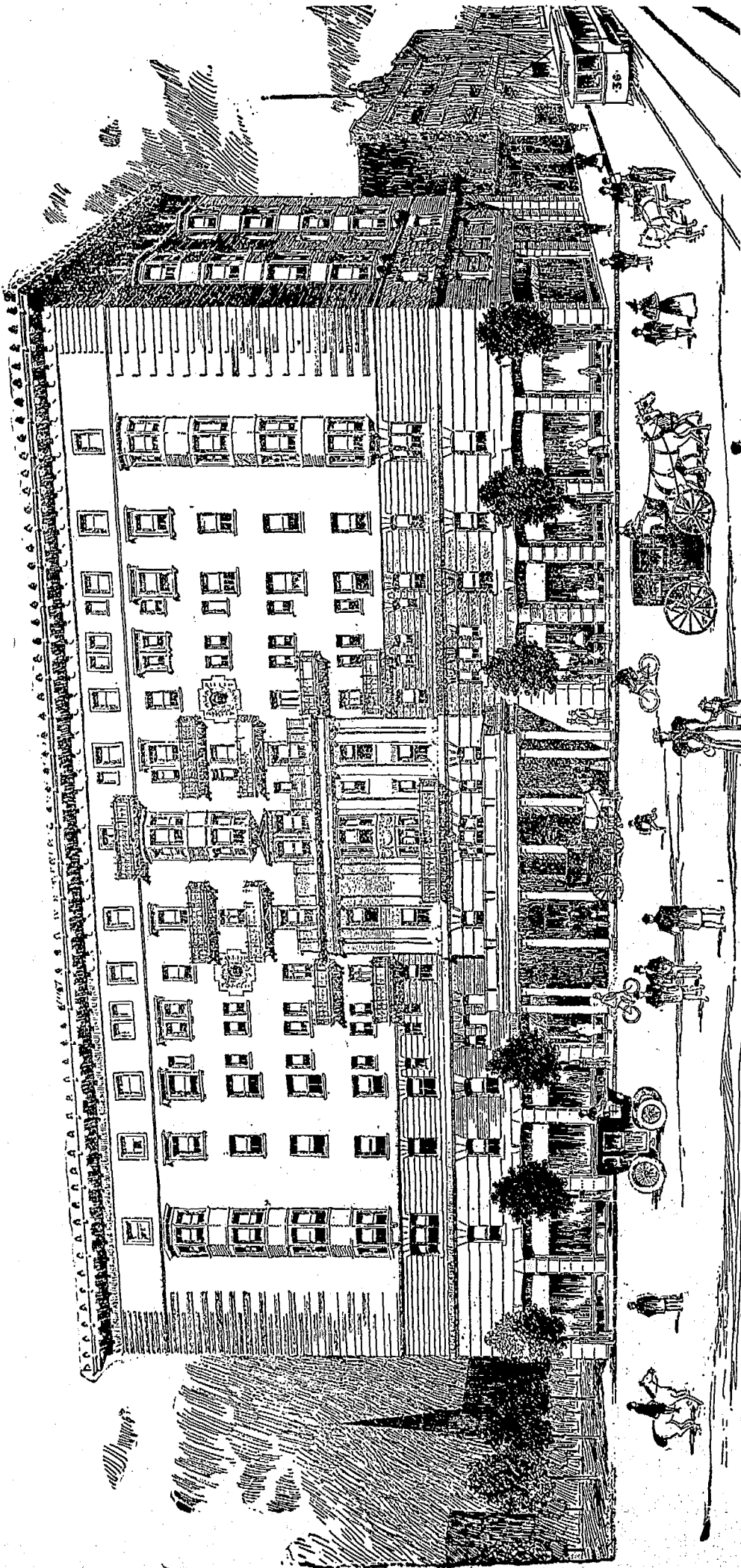
Refrigerating Machines Supplied to

H. M. Admiralty; H. M. War Department; H. M. Inland Revenue; H. M. Ordnance Department; H. M. Niger Coast Protectorate; London County Council; American, Russian, French, Japanese and Chilian Admiralties. The South Australian, Queensland, Victorian, Western Australian Governments; the three Government Hospital Ships at the Cape, and the Red Cross Society's "Princess of Wales."

J. & E. HALL, Limited, 23 St. Swithin's Lane, LONDON, E. C., Eng.

.....AND.....

DARTFORD IRON WORKS, KENT. Eng.



The above apartment and business building, to be known as the "Bellevue" (literally, "fine prospect," after the historic castle of the name in Cassel, Germany), now almost finished for Mr. M. S. Foley, editor and proprietor of the "Journal of Commerce" in Montreal, is situated on Metcalfe street, extending from St. Catherine street to Dominion Square 32 x 171 feet, and eight storeys (100 feet) high, exclusive of restaurant floor in basement. The upper seven storeys are divided into suites of apartments, six on each floor (when completed to St. Catherine street) of from 5 to 8 rooms each—kitchen, bath-room, &c. The ground floor will be occupied by the Molsons Bank on the St. Catherine street front, and four shops (jewellers, &c.), along Metcalfe street to the Square. An arcade, about nine feet wide, will run from street to square, meeting the main entrance from Metcalfe street. All modern accessories and services—elevator (Goble), telephone, parcel delivery, &c.—hot and cold water, heating, &c., the year round—are being introduced. The building is fire-proof throughout; and, what many will value also, the floors and walls will be sound-proof. The building will cost about \$130,000 to \$140,000. The apartments are already largely leased, and will be ready by 1st May next.—Messrs. Saxe & Archibald of this city, are the architects of this elegant structure, the first of its kind in Canada, with its massive, indestructible character—so devised that the brickwork of any storey could be removed without in any wise affecting the rest of the building, each square being exclusively self-supporting. The system of wind-bracing on the steel framework renders the whole more rigid than a solid mass of steel or iron, or a steel railway bridge.

MONTREAL WHOLESALE PRICES CURRENT—THURSDAY, MAY 10, 1900.

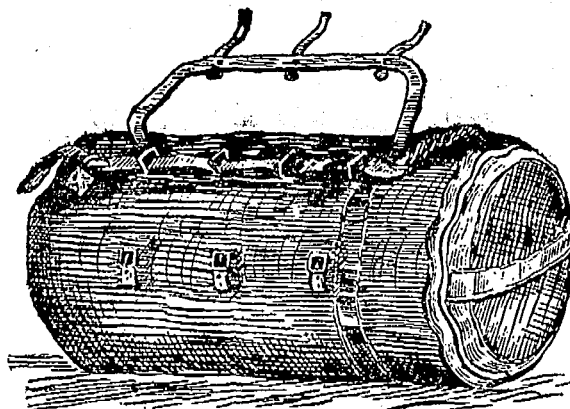
Name of Article.	Wholesale	Name of Article.	Wholesale	Name of Article.	Wholesale	Name of Article.	Wholesale
Farm Products.		Grain.		Molasses (Barbados).....		Vermicelli, Canadian.....	
Butter: Choicest Cr.....	0 16 1/2	New No. 1 Hard, Ft. Will	0 00 0 68	0 40 0 43	0 05 0 06	0 05 0 06	0 10 0 13
Choicest to fine	0 15 1/2	" 2 " "	0 00 0 68	0 43 0 45	0 05 0 06	0 05 0 06	0 10 0 13
Townships Dairy.....	0 15 1/2	No. 1 Northern do	0 00 0 68	0 07 0 07 1/2	0 10 0 13	0 10 0 13	0 10 0 13
Western " "	0 14 0 14 1/2	do " "	0 00 0 68	0 06 1/2 0 07			
Good to choice	0 13 0 13 1/2	Oats, softest	0 32 0 32 1/2	Raisins:			
Fresh Rolls.....	0 13 0 13 1/2	Hurley, No. 1.....	0 00 0 45 1/2	Sultanas.....	0 08 0 12	Peel—Citron.....	0 14 0 16
CHEESE:		" No. 2.....	0 00 0 45 1/2	Loose Musc. Malaga.....	0 08 0 08 1/2	Orange.....	0 11 0 13
New.....	0 10 1/2 0 11	Peas, per 60 lbs.....	0 69 1/2 0 70	Layers, London.....	1 50 1 75	Lemon.....	0 10 0 12
Under grades.....	0 00 0 00	Rye.....	0 00 0 32 1/2	Con. Cluster.....	2 20 2 30	Chocolate	
Eggs: Select new.....	0 11 1/2 0 12	Groceries.		Extra Dessert.....	2 75 0 00	Vanilla, yel. wrap, 24 x 1/2 lb	0 34 0 36
Fall, fresh.....	0 10 0 10 1/2	Tea, (Hf.-Chest & Cad.)..		Royal Bucking'm.....	3 50 0 00	do Chamols do do	0 43 0 46
LARD:		Japan, com. to med., B.....	0 13 0 16	Valencia.....	0 00 0 07 1/2	do Pink do do	0 50 0 56
N. Y. State, per B.	0 14 0 15	good med. to fine..	0 22 1/2 0 25	" Selected.....	0 00 0 09	do Blue do do	0 58 0 66
Pacific Coast, " "	0 14 0 14 1/2	choicest.....	0 26 0 36	" Layers.....	0 00 0 08	do do do do	0 50 0 58
Canadian " "	0 13 1/2 0 14	dust.....	0 06 1/2 0 08	Currants, Provincials....	0 04 1/2 0 05	do do do do	0 58 0 66
German " "	0 58 0 35	Y. Hyson, com. to good..	0 13 0 20	Filigras.....	0 04 1/2 0 07	do do do do	0 50 0 58
English " "	0 30 0 30	fine to finest, lb	0 30 0 45	Patras.....	0 06 0 07	do do do do	0 58 0 66
British Columbia " "	0 18 0 20	Gunpowder, Moyune....	0 25 0 35	Vostizzas.....	0 07 1/2 0 08	do do do do	0 78 0 83
HOG PRODUCTS:		good.....	0 25 0 35	Prunes.....	0 06 1/2 0 08 1/2	do do do do	0 38 0 42
Bacon, smoked, per B....	0 11 1/2 0 13	med. to good.....	0 12 0 16	Figs in bags.....	0 08 0 10	Starch:	
Hams, city cured, " "	0 30 0 00	fine to finest " "	0 19 0 23	" new layers.....	0 15 0 25	Can. Laundry.....	0 04 1/2 0 00
do Canvassed.....	18 00 19 50	Oolong.....	0 14 0 16	Dates.....	0 05 0 05	Silver Gloss.....	0 00 0 07 1/2
do mess.....	17 00 18 50	Cougon, common.....	0 15 0 20	Sh. Almonds, bxs.....	0 25 0 35	Benson's Prep. Corn....	0 00 0 06 1/2
Dressed Hogs, light.....	7 50 7 75	good common.....	0 22 0 27 1/2	S. S. Tarragona.....	0 18 1/2 0 14	" Sat. Chr. label....	0 07 1/2 0 00
do heavy.....	6 50 7 00	med. to good.....	0 32 0 35	Walnuts.....	0 00 0 08 1/2	Can. Pure Corn.....	0 00 0 06 1/2
Lard, per B Can pure....	0 09 1/2 0 10 1/2	fine to finest..	0 15 0 23	Grenoble.....	0 13 0 14	No. 1 Wh. blue 48 lb....	0 05 1/2 0 00
do Com. Refined.....	0 07 0 08	Indian.....	0 15 0 23	Filberts.....	0 10 0 11	Vinegar: less 10 p.c. dis.	
SEEDS:		Darjeelings.....	0 35 0 45	Spices: Cassia.....	0 12 0 15	Imp Trip.....	0 33 0 00
Clover, red, per lb.....	0 08 1/2 0 10	Ceylon.....	0 15 0 35	Mace.....cheata	0 80 1 20	Cote D'or.....	0 28 0 00
Timothy, (Can'n) per beh.	2 00 2 50	Coffees, Mocha (green)—	0 25 0 28	Cloves.....	C 15 1 16	Crystal Pickling.....	0 23 0 00
do Western.....	1 50 1 80	Java.....	0 22 0 25	Nutmegs.....	0 50 1 00	W. W. XXX.....	0 25 0 00
Flax 56 lbs.....	1 50 2 00	Maracalbo.....	0 17 1/2 0 18 1/2	Jamaica ginger, bl....	0 08 0 15	W. W. XX.....	0 20 0 00
Fall Rye.....	0 75 0 90	Jamaica.....	0 10 0 15	" unbl. " "	0 07 0 14	W. W. X.....	0 17 0 00
Millet.....	0 75 0 90	Rio.....	0 27 0 29	African " "	0 08 0 10	Pure Malt.....	0 45 0 00
Hungarian.....	0 75 0 90	Plantation Ceylon....	0 06 0 11	Pimento.....	0 10 0 12	Cider X.....	0 17 0 00
SUNDRIES:		Chicago.....	0 00 0 06	Pepper, Black.....	0 17 0 19	" XXX.....	0 27 0 00
Potatoes, per bag.....	0 25 0 40	Canadian do.....	0 00 0 06	White.....	0 25 0 27	Soap: Best Laundry.....	0 05 0 00
do, Comb, 1 lb.....	0 08 0 10	Sugars: Factory.		Mustard, 4 lb jar, Eng..	0 72 0 75	Common.....	0 02 1/2 0 04
do, Extracted.....	0 25 0 30	Ex Granulated, brls....	0 00 4 55	" 1 lb jar, Cana....	0 23 0 25 1/2	Matches: Telegraph.....	4 00 4 20
Beeswax.....	0 25 0 30	German gran'd.....	0 00 0 00	" 4 lb jars, Cana....	0 65 0 70	Telephones.....	4 00 4 20
Beans: prime.....	1 70 1 75	Ex Ground, in brls....	0 00 5 20	" 1 lb " "	0 22 0 24	" Tiger.....	4 00 4 20
do, Best hand picked....	1 70 1 85	in bxs.....	0 00 5 40	Rice, C. C.....	0 00 3 15	Parlor, 200's.....	0 00 0 00
Sugar Maple.....	0 08 0 10	Powdered, in brls....	0 00 4 95	" standard B.....	0 00 3 25	Diamond Jubilee.....	0 00 4 50
Syrup Maple, wine gale..	0 70 0 75	boxes.....	0 00 5 20	" Patna..... 100 lb.	4 75 5 25	Walkerville.....	1 70 1 85
do, Imperial gal.....	0 80 0 85	Paris Lump, in brls....	0 00 5 20	" Burma.....	4 00 4 25	Washboards:	
		half brls.....	0 00 5 30	" Crystal Japan.....	5 00 5 25	Royal Lilly.....	1 50 0 00
		" 100-lb bxs.....	0 00 5 20	" Carolus..... 100 lb	6 75 7 75	do Rose.....	1 50 0 00
		" 50-lb bxs.....	0 00 5 30	Tapioca, Pearl.....	0 00 0 05 1/2	Globe.....	1 50 0 00
		Branded Yellows.....	3 80 4 45	" Flake.....	0 00 0 04 1/2	Improved Globe.....	1 50 0 00
				Gelatine, 1 qt pk....	1 15 0 00		
				" 1 1/2 qt pk.....	1 75 0 00		
				" 2 qt pks.....	2 30 0 00		

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ARTHUR KAVANAGH, Manager.

J. H. FAIRBANK, Proprietor.

MONTREAL WHOLESALE PRICES CURRENT—THURSDAY, MAY 10, 1900.

Name of Article	Wholesale.	Name of Article.	Wholesale.	Name of Article.	Wholesale.	Name of Article.	Wholesale.
Hardware.		Coal Chain—No. 4		Lead Pipe, per 100 lbs.		Tallow, cake	
Antimony	\$ 104 11	9-16	4 95 0 00	7 09 0 00	0 00 0 05	" barrel (refined)	0 04 0 04
7/16" Block, L & F, 9 lb.	0 00 0 37	5/8	4 80 0 00	less 15 p.c.	0 04 0 04	" Ordinary	0 04 0 04
" Stratts	0 00 0 00	3/4	4 75 0 00		0 00 0 02	Rough	0 00 0 02
" Strip	0 00 0 37	1/2 and 1 in.	4 75 0 00	Zinc:		Leather	
Copper: Ingot	0 18 1/2 0 00	Galvanized Staples—		Spelter, per 100 lbs.		No. 1 B. A. Sole	
Cut Nail SCHEDULE.		100 lb. box, 1 1/4 to 1 3/4	4 19 0 00	0 00 5 50	6 75 7 00	No. 2 B. A. Sole	
Base Price, per Keg, car lots	2 35 0 00	Bright, 1 1/4 to 1 3/4	3 03 0 00	Sheet, Zinc		No. 3 B. A. Spanish Sole	
Extras—Over and above 30d,		Queen's Head,				Slaughter, No. 1	
40d, 50d, 60d and 70d Nails,		or equal	4 75 5 00	Black Sheet Iron.		Light medium & heavy	
Cut and Fence Nails—		Comet.		Per 100 lbs.		No. 2	
16 and 20d Hot Cut, per 100 lbs	0 05 0 00	do 25 gauge	4 46 4 65	8 to 16 gauge	3 05 0 00	Harness	
10 and 12d " "	0 10 0 00	do 35 gauge	2 45 2 50	18 to 20 do	2 75 0 00	Upper, heavy	
8 and 9d " "	0 15 0 00	Car lots	2 40 0 00	22 to 24 do	2 95 0 00	Upper, light	
6 and 7d " "	0 30 0 00	Ord, Crown, base	0 00 0 00	25 do	3 05 0 00	Grained Upper	
4 and 5d " "	0 40 0 00	Beat Refined	4 25 0 00	28 do	3 05 0 00	Scotch Grain	
3d " "	0 65 0 00	Norway, base	4 25 0 00	33 do	3 10 0 00	Kip Skins, French	
2d " "	1 00 0 00	Am. Sheet Steel, 62 1/2 14	3 75 0 00	Wire:		English	
Cut spikes 10c, per Keg advance.	1 00 0 00	do 17	3 75 0 00	Plain galv'd, No. 6, 7, 8.	3 95 0 00	Canada Kip	
Fine blued nails—		do 18 & 20	3 75 0 00	do do No. 9	3 20 0 00	Hemlock Calf	
2d per 100 lbs	1 00 0 00	do 23 & 24	3 85 0 05	do do No. 10	4 10 0 00	Light	
3d " "	1 50 0 00	do 25	3 90 0 00	do do No. 11	4 15 0 00	French Calf	
Castling Box, Tobacco Box		do 28	4 00 0 00	do do No. 12	3 45 0 00	Split, light and medium	
and Flooring Nails—		Boiler plates, iron, 3/4 in.	0 00 1 75	do do No. 13	4 50 0 00	" heavy	
20 to 30d per 100 lbs	0 55 0 00	3-16 in	0 00 2 50	do do No. 14	5 00 0 00	" small	
10 to 16d " "	0 80 0 00	Hoop Iron, base for 2 in.	0 00 3 40	do do No. 15	5 25 0 00	Leather Board, Canada	
8 and 9d " "	0 65 0 00	and larger		do do No. 16	5 25 0 00	Enameled Cow, per ft.	
6 and 7d " "	0 70 0 00	Band Canadian, 1 to 6 in.		Barbed Wire—		Pebble Grain	
4 and 5d " "	0 95 0 00	30c; over base of ordin-		Spring Wire per 100, 1.00	Montreal,	B. Calf	
3d " "	1 20 0 00	iron, smaller size Extras		net extra.		Brush (Cow) Kid	
Fishing nails—		Canada Plates:		Iron and Steel Wire pl'n	3 20 base.	Buff	
1/2 inch and longer per 100 lbs	0 60 0 00	Galvanized, 50 sheet	4 75	Rope.		Ruesette, light	
2 1/4 and 2 3/4 inch " "	0 85 0 00	52 sheets	3 15	Sisal, base	0 00	" heavy	
2 and 2 1/4 " "	0 70 0 00	60 do	3 25	" 7-16 and up	0 11 1/2	Saddlers' doz.	
1 1/2 and 1 3/4 " "	0 85 0 00	75 do	3 35	" 3/4	0 13	Int. French Calf	
1 1/4 " "	1 20 0 00	All bright	3 75	" 5-16	0 13 1/2	English Oak lb	
1 " "	1 50 0 00	Wro't Iron pipe, 1 in 1/2 in.	3 10	" 3-16	0 14	Dongola, extra	
Sisting nails—		1/2 in.	3 40	Lath yarn	0 11	" No. 1	
1 1/2 and 1 3/4 inch per 100 lbs.	0 95 0 00	3/4 in.	3 85	Wire Nails.		Colored Pebbles	
1 1/4 " "	1 20 0 00	1 in.	5 30	Base Price carload	3 10	" Calf	
1 " "	1 50 0 00	1 1/4 in.	7 50	Less than	3 20	Cod Oil	
Common barrel nails—		2 in.	12 25	2d extra	1 00	S. R. Pale Seal	
1 1/2 inch per 100 lbs	1 00 0 00	per 100 ft. nett.		3d "	1 00	Straw Seal	
1 " "	1 00 0 00	Steel, cast per lb.	0 00 base	4d and 5d "	0 65	Cod Liver Oil, Nid. Norw	
1 " "	1 25 0 00	" Spring, 100 lbs	3 60 0 00	6d and 7d "	0 40	" Process	
1 " "	1 50 0 00	" Fire	3 00 base	8d and 9d "	0 30	" Norweglan	
Clinch nails—		" Sleigh shoe, 100 lbs.	3 00 base	10d and 12d "	0 15	Castor Oil	
3/4 inch and longer per 100 lbs	0 60 0 00	" Toe Calk	3 65	16d and 20d "	0 10	Castor Oil brls.	
2 1/4 and 2 3/4 inch " "	0 85 0 00	" Machinery	3 75 base	30d to 60d "	0 05	Lard Oil, Extra	
2 and 2 1/4 " "	0 70 0 00	" Harrow Tooth	3 40		Base	" Lined, raw, nett.	
1 1/2 and 1 3/4 " "	0 95 0 00	Tin Plates:		Hides and Tallow		" boiled, nett.	
1 1/4 " "	1 20 0 00	1C Coke, 14 x 20	4 50	Montreal Green Hides		Olive, pura.	
1 " "	1 50 0 00	1C Charcoal, 14 x 20	4 75 4 80	No. 1		Extra, qt., per case.	
Sharp and flat pressed nails		1X Charcoal	5 75	No. 2		Turpentine, nett.	
3 inch and longer per 100 lbs.	1 35 0 00	1XX "	6 75	No. 3		Benzine	
2 1/4 and 2 3/4 inch " "	1 60 0 00	D C "	0 00	No. 4		Petroleum	
2 and 2 1/4 " "	1 85 0 00	DX "	0 00	No. 5		Gasoline 76 gravity	
1 1/2 and 1 3/4 " "	1 25 0 00	DXX "	0 00	No. 6		Stove Gasoline	
1 1/4 " "	2 50 0 00	Terne Plate 1C, 20x26	8 75 box	No. 7		Silver Star	
1 " "	3 00 0 00	Rues, Sheet Iron	0 10 1/2 0 10	No. 8		Imperial Acme	
Coal Chain—No. 6	0 12 1/2 0 00	Lion & Crown tin d sh ts.		No. 9		American W. W.	
" 5	0 11 1/2 0 00	22 and 24 gauge case lots	7 51 7 75	No. 10		Aural	
" 4	0 10 0 00	25 gauge	7 75 8 00	No. 11			
" 3	0 10 0 00	Lead: Pig, per 100 lbs;	0 00 4 60	No. 12			
" 2	0 05 1/2 0 00	Sheet,	4 00 4 25	No. 13			
" 1	0 00 0 00	Shot, 100 lb., less 7 1/2 p.c.	6 00 6 50	No. 14			
5-16	5 40 0 00			No. 15			
3/8	5 40 0 00			No. 16			
7-16	5 15 0 00			No. 17			

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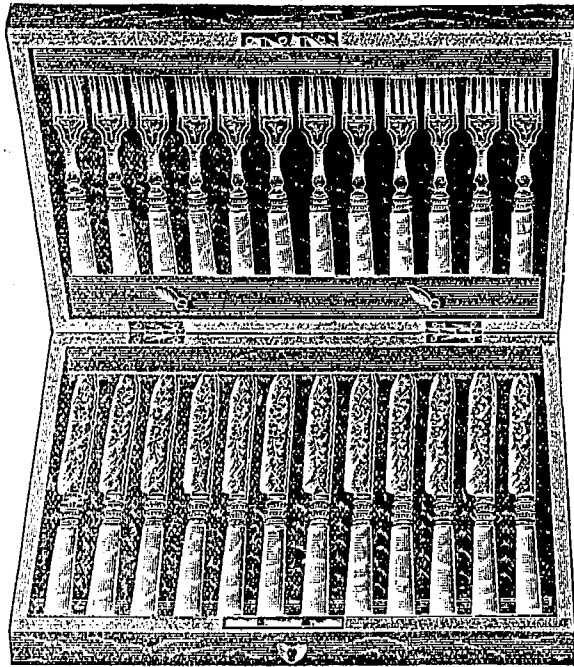
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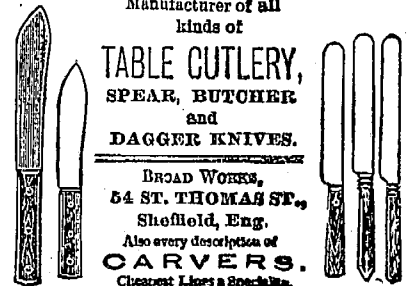
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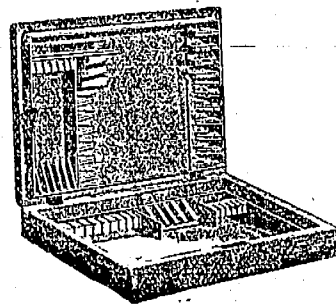
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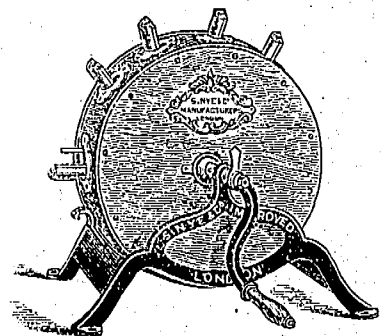


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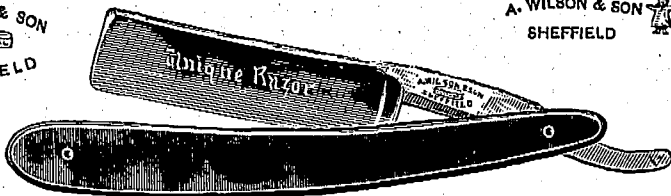
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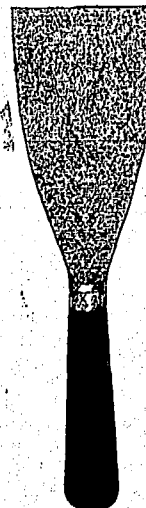
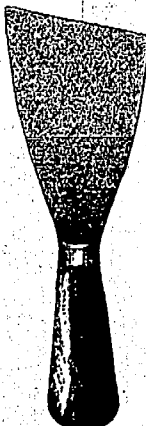
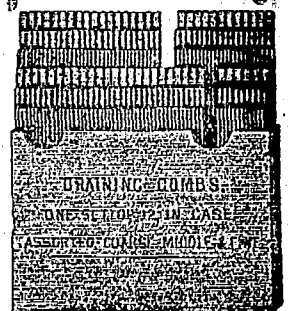
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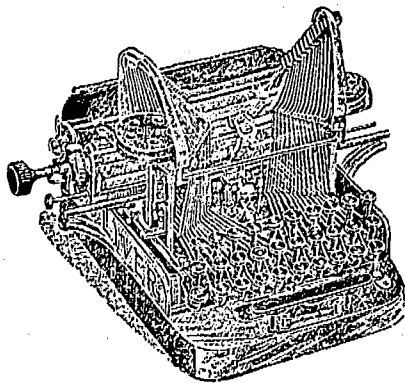
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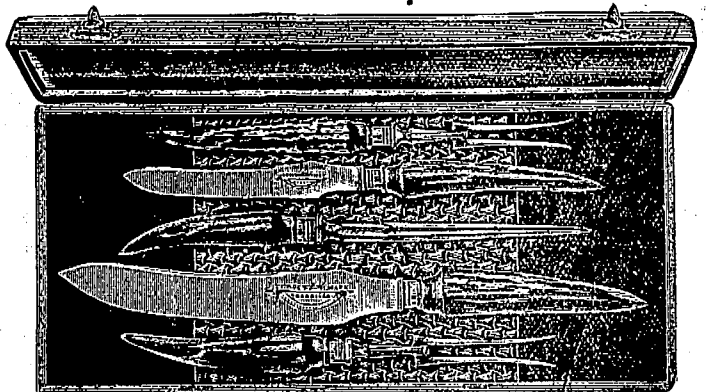
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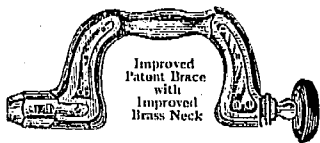


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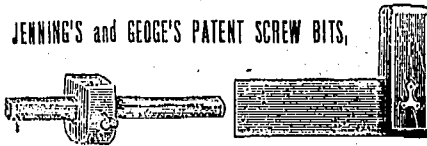


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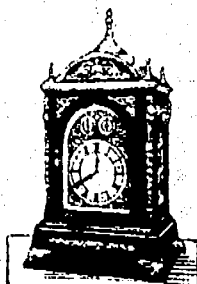
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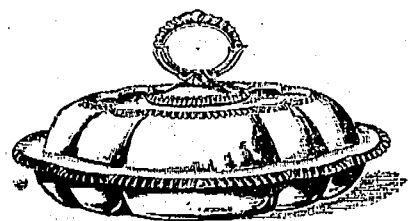
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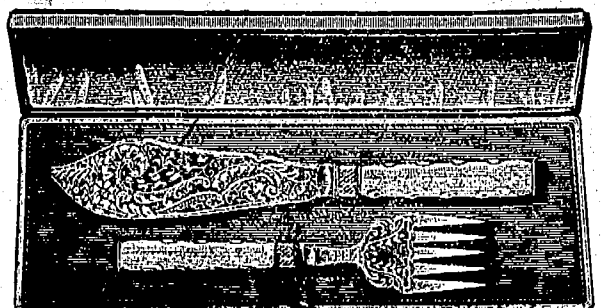
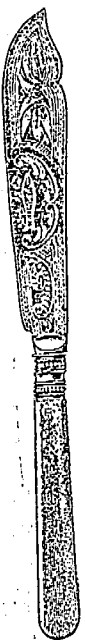
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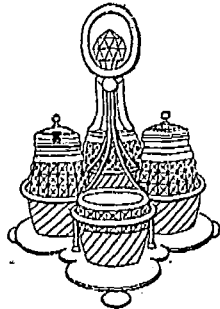
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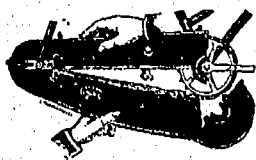
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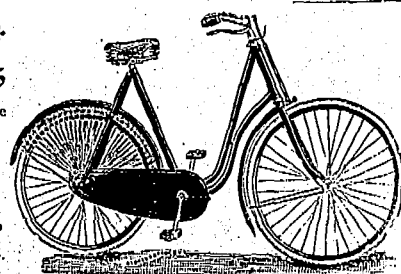
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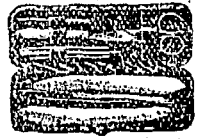
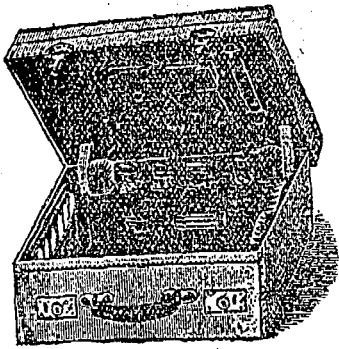
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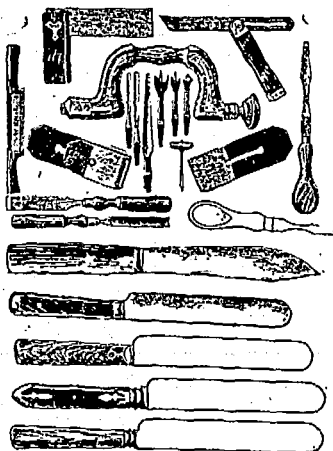
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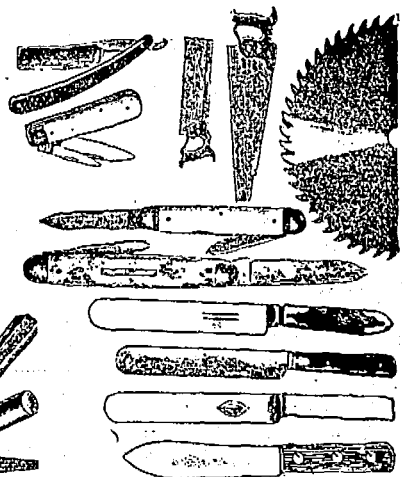
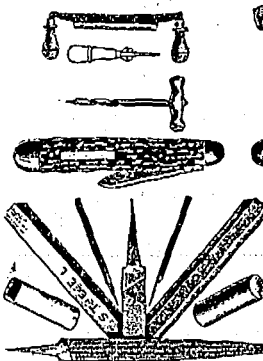
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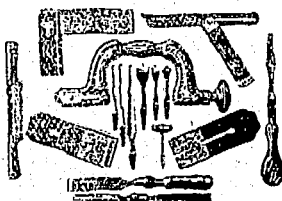
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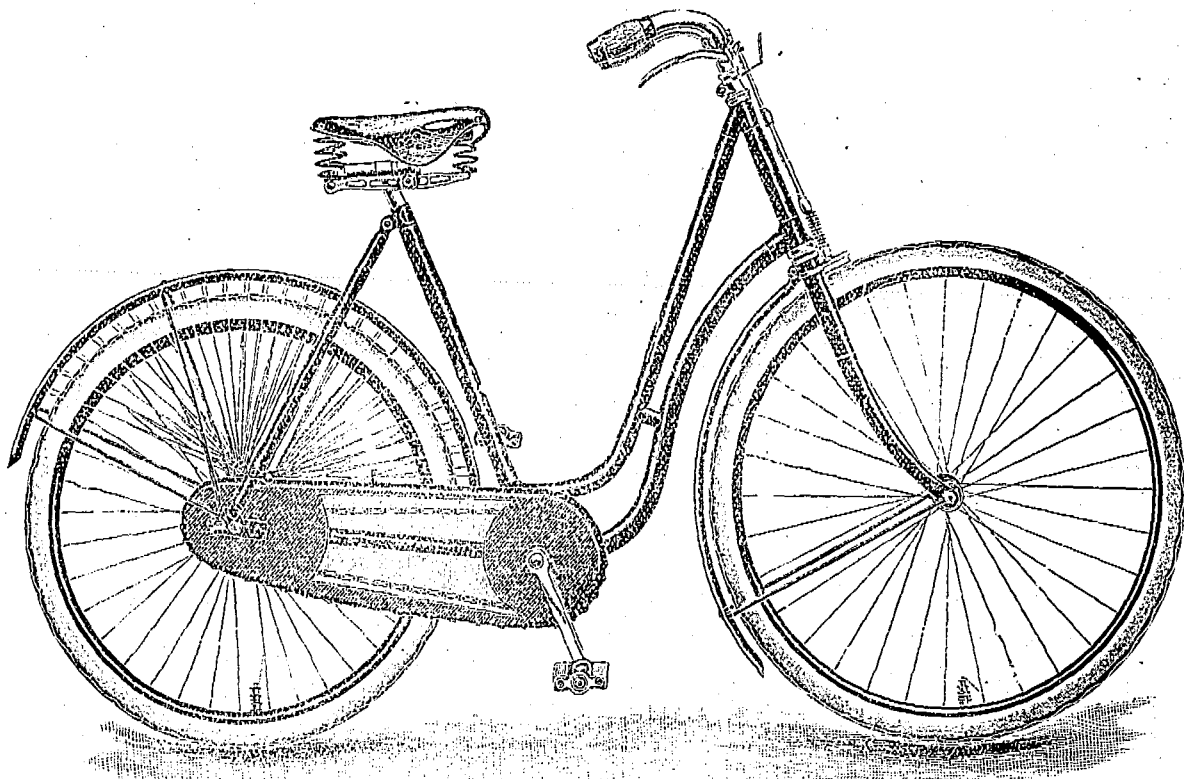
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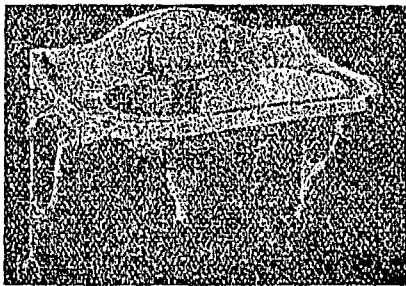


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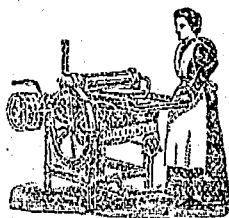


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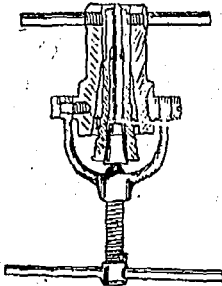
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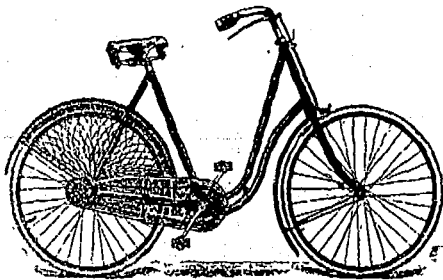
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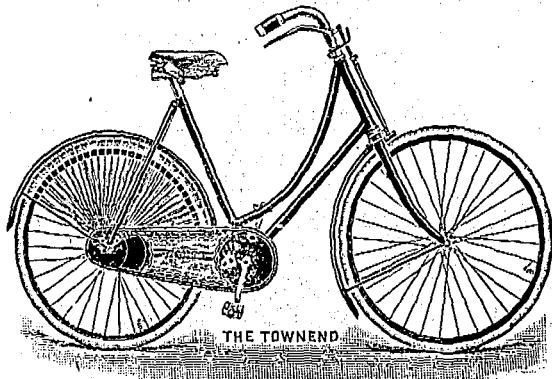
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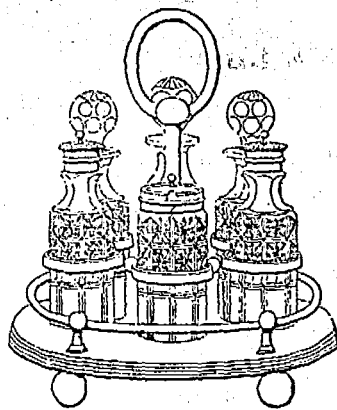
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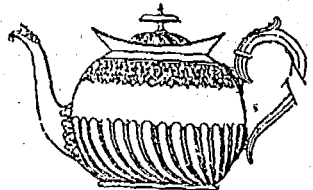
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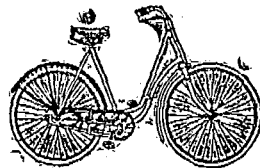
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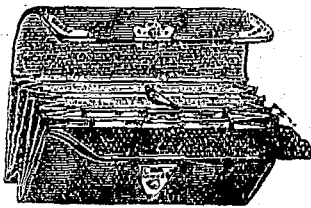
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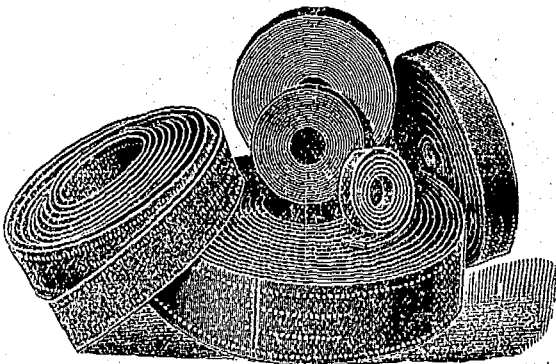
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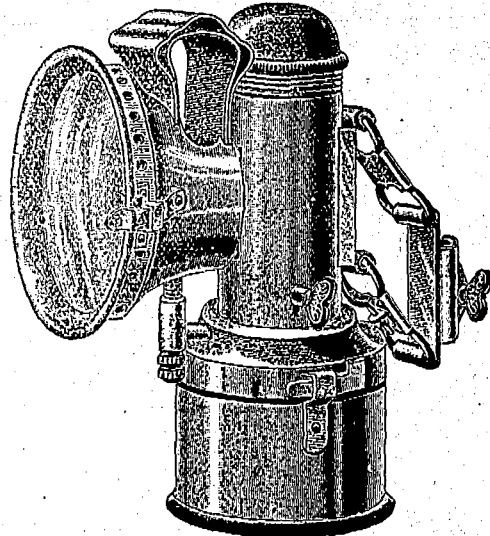
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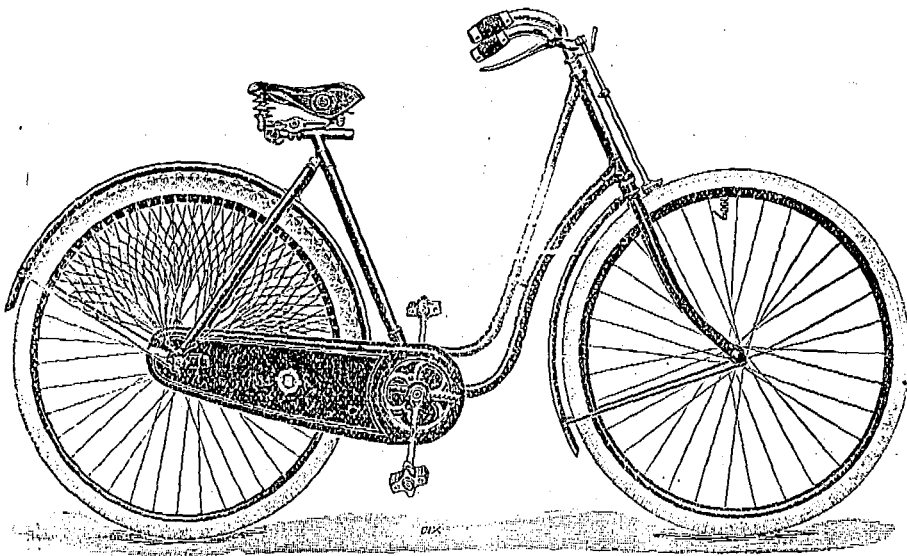
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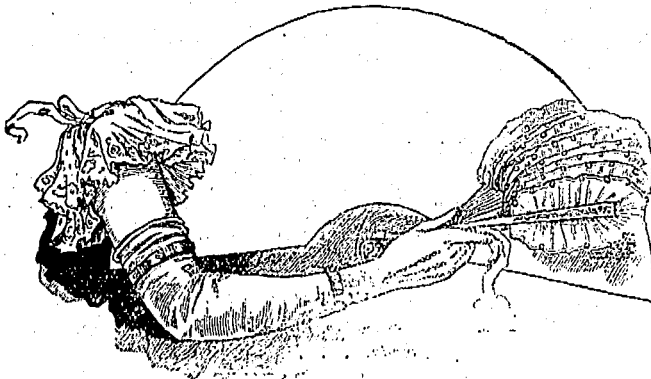
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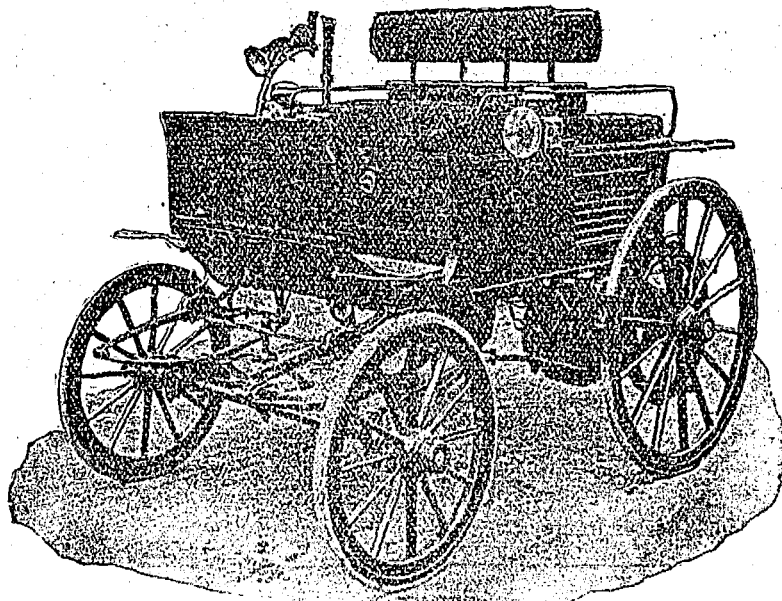
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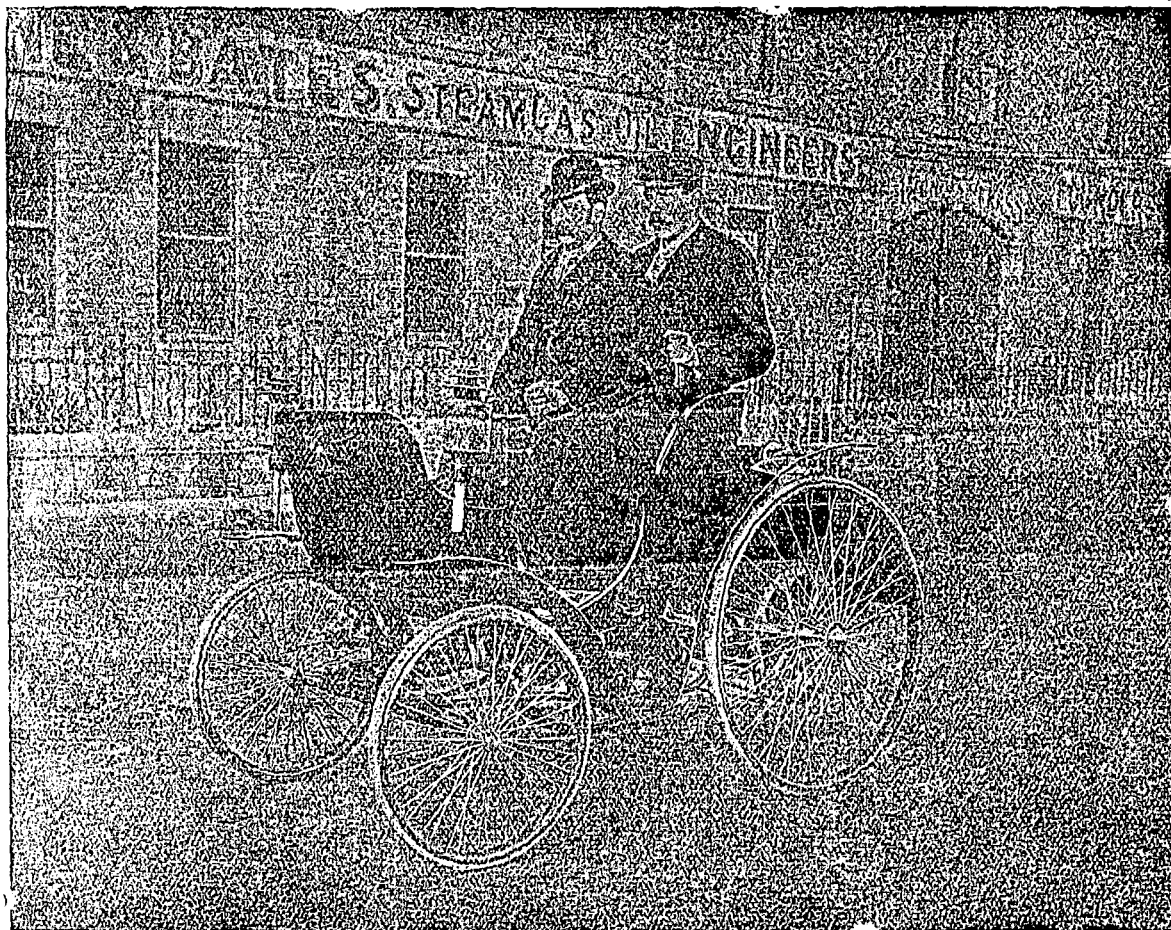
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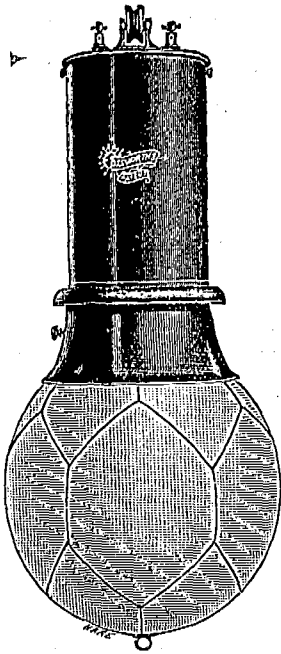


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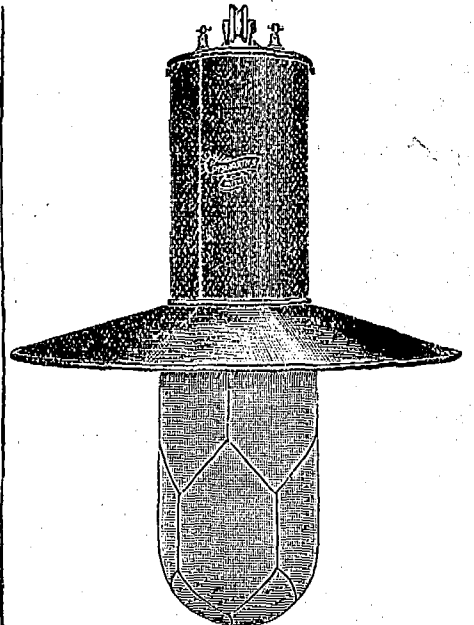


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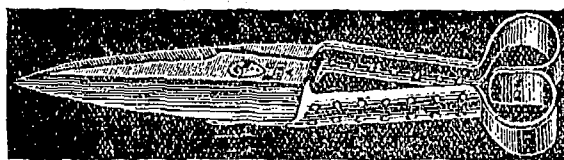
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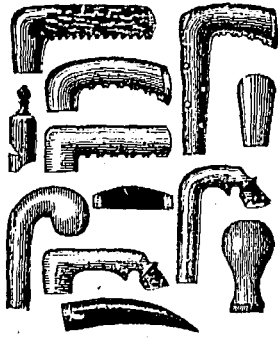
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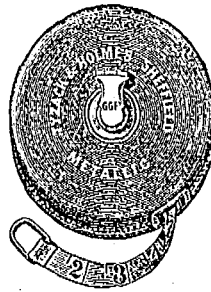
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2 1/2 p.c. loan, 1897	109	111	
Manitoba, 1910, 5 p.c.			
Sms	Railway and other Stocks.	Apl. 26.	
	Quebec Province, 5 p.c., 1874	108	109
	1876, 5 p.c.	103	109
	1880, 4 1/2 p.c.	103	105
	1883, 5 p.c.	110	112
100	Atlantic & Nth. Western 5 p.c. Gua	122	125
10	1st M. Bds.	130	133
100	Buffalo & Lake Huron £10 shr.	140	144
100	do 5 1/4 p.c. 1st mort.	140	144
303	do 2nd mort.	140	144
	Can. Central 6 p.c. M Bds. Int.		
	guar. by Gov.		
	Canadian Pacific \$100	115	117
100	Grand Trunk, Georgian Bay, &c.	100	102
100	Grand Trunk of Canada Ord. stock.	8 1/2	8 1/2
100	2nd equip. mtg. bds. 6 p.c.	130	133
100	1st pref. stock. 5 p.c.	91 1/2	91 1/2
100	2nd pref. stock. 5 1/2 p.c.	56 1/2	56 1/2
100	3rd pref. stock. 2 1/2 p.c.	26 1/2	26 1/2
100	5 p.c. perp. deb. stock.	136	139
100	4 p.c. perp. deb. stock.	108	110
100	Great Western ahrs, 5 p.c.	131	133
100	Hamilton & N.W., 6 p.c.	105	107
100	M. of Canada Stg. 1st Mort. 5 p.c.	105	107
100	Montreal & Champlain 5 p.c. 1st		
	mtg. bds.	100	102
100	N. of Canada, 1st mtg., 5 p.c.	100	102
100	Quebec Central, 5 p.c. 1st Inc. Bds.	46	49
100	T. G. & B. 4 p.c. bonds, 1st mort.	108	110
100	well, Grey & Bruce, 7 p.c. bds.		
	1st Mort.	104	108
100	St. Law. & Q. 4 p.c. Bds.	107	110
	MUNICIPAL LOANS		
100	City of London (Ont) 1st pref 5 p.c.	102	105
100	City of Montreal 4 1/2 p.c. 1874	104	106
100	City of Ottawa, 4 1/2 p.c. stg.	104	106
	redeem 1873	104	107
	redeem 1875	104	107
100	City of Quebec, 6 p.c. redeem 1876.	111	113
	redeem 1875	117	119
100	City of Toronto, 4 p.c. 1889-93	100	103
	6 p.c. stg. con. deb. 1874	101	109
	5 p.c. gen. con. deb. 1879	111	115
	4 p.c. stg. bonds.	101	106
100	City of Winnipeg deb., 1884, 5 p.c.	112	114
	Deb. arrip 1883, 6 p.c.	113	115
	MISCELLANEOUS COMPANIES.		
100	Canada Company	35	39
100	Canada North-West Land Co.	4	8
100	Hudson Bay	24	24 1/2
	BANKS.		
	Bank of British Columbia	17	18
	" " " North America.	62	64
	" " " Montreal	525	535

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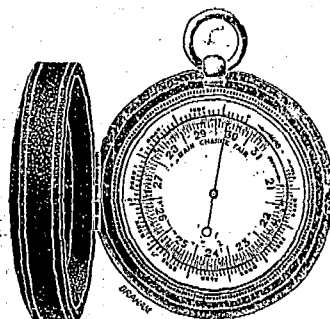
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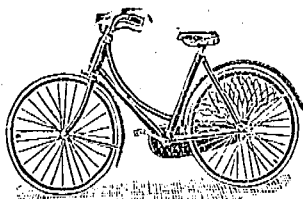
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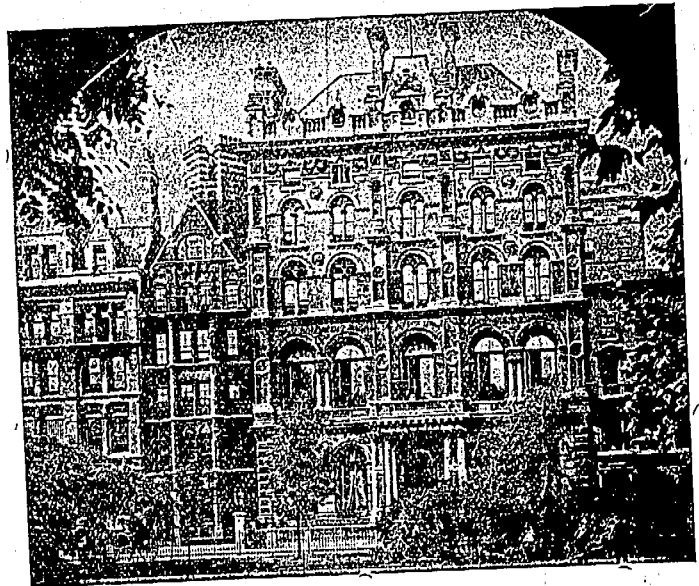
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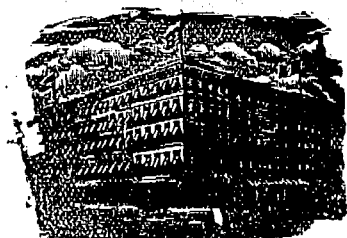
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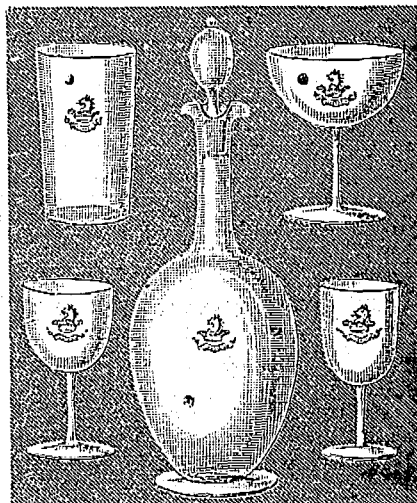
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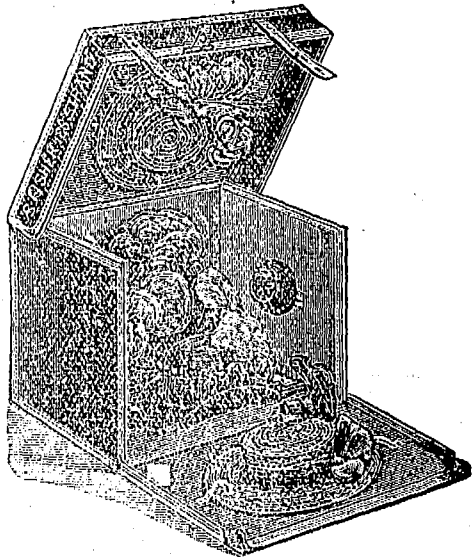
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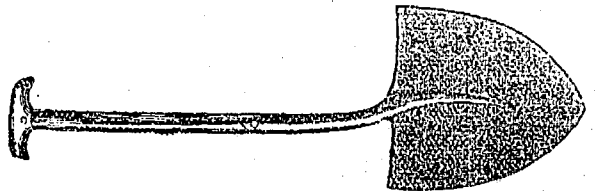
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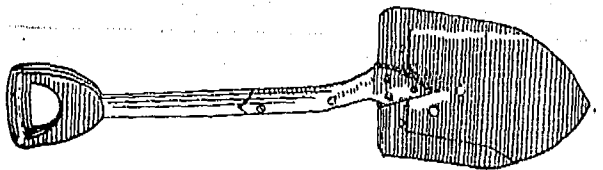
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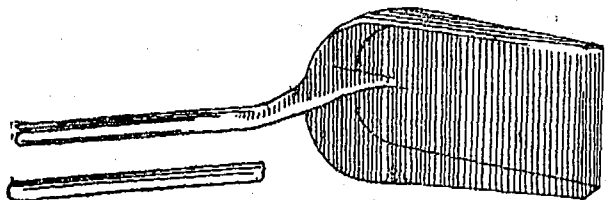
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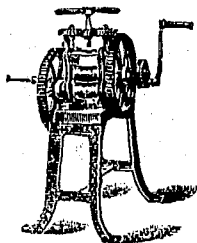
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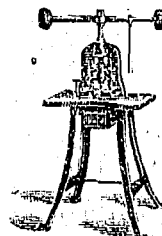
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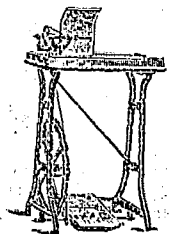
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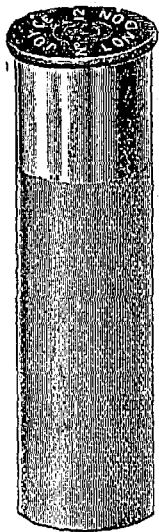


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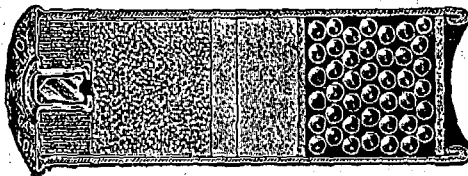
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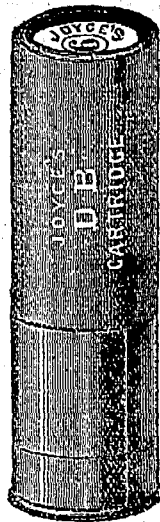


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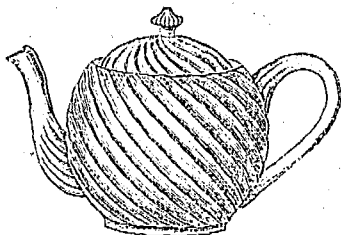
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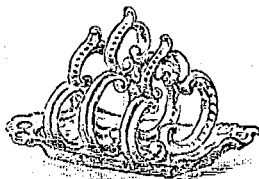
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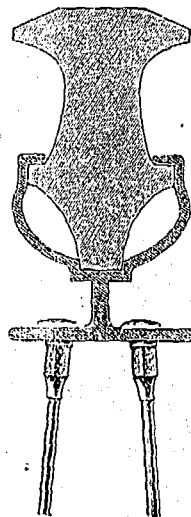
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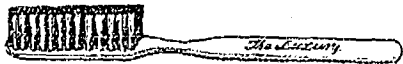
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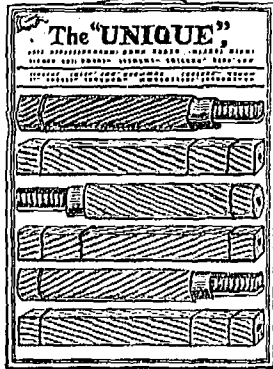
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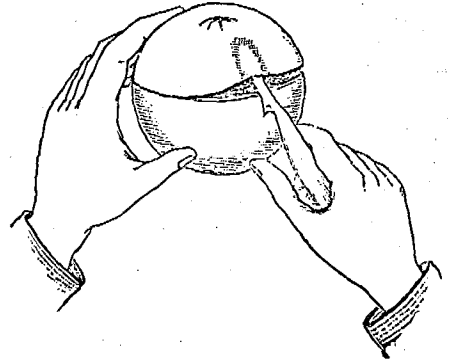
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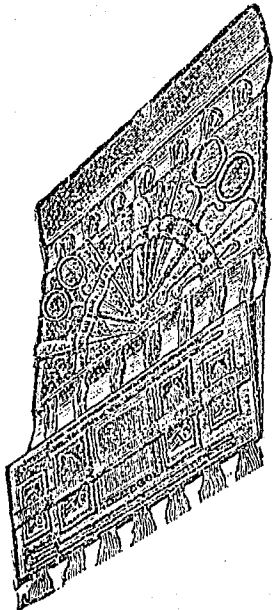
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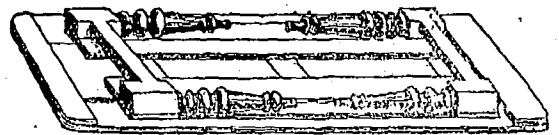
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M. BENNETT, Jr., Gen. Manager North American Branch, Hartford, Conn.
 Capital\$30,000,000 | Invested Funds.....\$13,500,000
 Total Assets 34,472,795 | Deposited with Dom. Govt., 125,000
 (Market value.)

WALTER KAVANAGH, Resident Agent, 117 St. Francois Xavier St., MONTREAL

Insurance.

British * America ASSURANCE COMPANY.

HEAD OFFICE, . . . TORONTO.

Incorporated 1833.

FIRE AND MARINE.

Cash Capital. \$750,000.00
 Total Assets, over \$1,473,536.05
 Losses Paid since organization, . . . \$18,707,996.75
 Geo. A. Cox, President. J. J. KENNY, Vice-Pres. P. H. SIMS, Secretary
 C. R. G. JOHNSON, Res. Agent, 1725 Notre Dame St., MONTREAL.

The Mutual Life INSURANCE COMPANY

OF NEW YORK.

RICHARD A. McCURDY, President.

STATEMENT FOR THE YEAR ENDING DECEMBER, 31st, 1896

Assets, - \$184,935,690.80

Reserve on Policies (American Table, 4 p.c.)..... \$168,221,916
 Liabilities other than Reserve..... 1,623,051
 Surplus..... 15,089,822
 Receipts from all sources..... 41,958,145
 Payments to Policy-holders..... 20,885,472
 Whole Life Risks assumed and renewed, 219,308 policies 637,726,376
 Risks in force, 273, 213 policies, amounting to..... 802,867,478

NOTE.—The above statement shows a large increase over the business of 1892 in amount at risk, new business assumed, payments to policy-holders receipts, assets and surplus; and includes as risks assumed only the number and amount of policies actually issued and paid for in the accounts of the year

Agents wanted. Apply to

FAYETTE BROWN, Manager, MONTREAL.

Caledonian Insurance Co'y

THE OLDEST SCOTTISH FIRE OFFICE.

1724 NOTRE DAME, - MONTREAL.

LANSING LEWIS, Manager.

THE NORTH AMERICAN LIFE ASSURANCE COMPANY.

Head Office: 112-118 King St. West, TORONTO, Ont.

The following figures taken from the last financial statement show the unexcelled financial position to which the Company has attained. It has

Assets\$ 3,509,083.30
 Cash Income..... 893,522.39
 Net Surplus..... 468,023.85
 Insurance in Force..... 23,706,675.00

L. GOLDMAN, Secretary. WM. McCABE, Man. Dir.
 Messrs. AULT and McCONKEY, Managers for Province of Quebec,
 180 St. James St., Montreal.

LIVERPOOL & LONDON & GLOBE INSURANCE COMPANY.

Available Assets, - - \$58,553,900
 Funds Invested in Canada, - \$2,110,000

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

Canada Board of Directors:

EDMOND J. BARBEAU, Chairman.
 WENTWORTH J. BUCHANAN, Deputy Chairman.
 A. F. GAULT, SAM'L. FINLEY, E. S. CLOUSTON.
 G. F. C. SMITH, Resident Secretary.

Head Office, Canada Branch: MONTREAL.

Do you require any Printing this week? Telephone Main 238 will ensure prompt service.

Journal of Commerce,

171 St. James St.

THE WATERLOO MUTUAL Fire Insurance Company.

Established in 1863. Head Office, Waterloo, Ont.

Total Assets, Jan. 1, '94, \$349,784.71.

GEORGE RANDALL, Esq., President; JOHN SHUB, Esq., Vice-President; Frank Haight, Esq., Manager; John Killar, Esq., Inspector.

Everything in the line of Job Printing executed promptly at the office of the
JOURNAL OF COMMERCE.

(FOUNDED 1825.)

Law Union & Crown Ins. Co.,

(OF LONDON.)

Assets exceed, - - - \$22,000,000.

Fire risks accepted on most every description of insurable property.

Canadian Head Office: BEAVER HALL, MONTREAL.

J. E. E. DICKSON, Manager.

Agents Wanted throughout Canada.

The Canada Accident Assurance Company.

Head Office, MONTREAL,

A Canadian Company for Canadian Business

ACCIDENT AND PLATE GLASS.

Surplus 50 p.c. of Paid-Up Capital above all liabilities including Capital Stock

T. H. HUDSON, Manager.

R. WILSON SMITH, President.

NEW YORK LIFE

INSURANCE COMPANY.

JOHN A. McCALL, President:

Gain in Insurance in force 1899
\$117,850,865

AN UNPARALLELED RECORD.

Applications invited by the undersigned for general and special agencies, and management of territory from experienced Life Insurance men, as well as from those wishing to acquire training and experience.

WESTERN CAN. BR., 498 1/2 Main St., Winnipeg, Man.
N. B. BR., 120 Prince William St., St. John, N. B.
TORONTO BRANCH, 6 King St., West, Toronto, Ont.
HALIFAX BR., Barrington and Prince Sts.

R. HOPE ATKINSON,

AGENCY DIRECTOR,

Company's Building, MONTREAL

J. DUNCAN DAVISON

Imperial Bdg. 107 St. James Street,
Montreal.

COMMISSIONER

For Following Provinces:

Ontario, Quebec, Manitoba, New Brunswick
Nova Scotia and Prince Edward Island.

Established 1809.

North British & Mercantile Insurance Company.

Total Funds, Dec. 1898, \$67,244,580.00
Canadian Investments, 6,466,460.08

Directors: Arch'd Macnider, Esq.
Henri Barbeau, Esq.
Thos. Davidson, Managing-Director.

This Company's investments in Canada greatly exceed those of other fire Companies.

C. Ross Robertson & Sons, Gen'l. Agts.
11 Hospital Street, MONTREAL.

Hartford Fire Insurance Co

HARTFORD, CONN.

Established - 1794.

Cash Assets, - \$10,004,607.55.

Authorized Capital, - \$3,000,000.00
Capital Subscribed & Paid-up, - 1,250,000.00
Deposited with Receiver General in
Canada, - 110,934
Annual Income, - 7,000,000.00
Surplus beyond liabilities and
Capital Stock, - 3,264,392.15

Geo. L. Chase, President.
P. C. Royce, Sec'y. Thos. Turnbull, Asst. Sec'y.
Chas. E. Chase, Asst.-Sec'y.

C. Ross Robertson & Sons, Agents
11 Hospital Street, MONTREAL.

UNCONDITIONAL POLICIES

ARE ISSUED
BY THE . . .

CONFEDERATION LIFE ASSOCIATION.

Cash Values,
Extended Insurance,
Paid up Policies,

GUARANTEED.

Full information sent on application.

H. J. JOHNSTON,

Prov. Manager,

174 ST. JAMES ST.,
MONTREAL.

W. C. MACDONALD,

Actuary.

J. K. MACDONALD,

Managing Director.

Head Office, - TORONTO.

INCREASES IN LIFE INSURANCE IN CANADA.

The Royal-Victoria Life Insurance Co. of Canada

made the following increases in business in 1899 over 1898:

1. Increase in CASH PREMIUMS PAID..... 148 per cent.
 2. Increase in NEW Business issued 43 "
 3. Increase in Business in Force..... 85 "
- NOTE—Decrease in amt. of Death Claims 200 "

All Life Insurance Companies in Canada combined

made the following increases in business in 1898 over 1897:

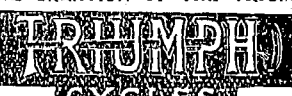
1. Increase in CASH PREMIUMS PAID..... 7 per cent.
 2. Increase in New Business issued..... 13 1/2 "
 3. Increase in Business in force..... 7 "
- NOTE—Decrease in amt. of Death Claims 5 1/2 "

(The figures for 1899 are not yet published.)

Agents desiring to represent THE ROYAL-VICTORIA LIFE INSURANCE CO., or parties wishing information regarding Life Insurance, will please communicate with

DAVID BURKE, A.I.A., F.S.S., General Manager. - - Head Office, MONTREAL.

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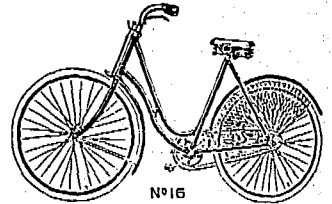


Priority Works,
COVENTRY AND LONDON.

Triumph Cycle Co.,

LIMITED.

COVENTRY, ENGLAND



WESTERN ASSURANCE COMPANY.

FIRE AND MARINE. Incorporated 1851.

Assets, over \$2,340,000.00
Income for Year ending 31st December, 1898, over - 2,290,000.00

Head Office. - Toronto, Ont.

Hon. Geo. Cox, Pres. J. J. KENNY Vice-Pres. & Man.-Dir.
C. C. FOSTER, Secretary.

Montreal Branch, ROBT. BICKERDIKE, Manager.

ROUTH & CHARLTON, City Agents.

189 ST. JAMES STREET.

THE IMPERIAL INSURANCE COMPANY LIMITED

FIRE.
LONDON.

ESTABLISHED 1803

SUBSCRIBED CAPITAL, \$6,000,000
PAID-UP CAPITAL, 1,500,000
TOTAL INVESTED FUNDS OVER 8,000,000

Canadian Branch:

COMPANY'S BUILDING, PLACE D'ARMES, MONTREAL.
G. R. KEARLEY, RESIDENT MANAGER.

Victoria-Montreal Fire Insurance COMPANY.

Incorporated by Special Act of the Parliament of Canada.

Capital Authorized..... \$1,000,000
Capital Fully Subscribed..... 400,000

"Deposit made with the Dominion Government for the protection of Policyholders."

THOMAS A. TEMPLE & SONS,

GENERAL MANAGERS.

183 St. James Street (Temple Building),
Montreal, Canada.

COMMERCIAL UNION

ASSURANCE CO., Ltd.,
Of London, England.

FIRE LIFE MARINE

Agencies in all the principal Cities and Towns of
the Dominion.

HEAD OFFICE, Canadian Branch, - MONTREAL
JAMES MCGREGOR, Manager.